



Trustees' Financial Summary

FY2012-13

Submit ID: 0192-99944782

09 Custer County
0192 Custer County 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: Lenore Bricco

Phone #: (406) 234-3840

 (Signature)

 (Date)

Chair, Board of Trustees: Robert Wagner

 (Signature)

 (Date)

County Superintendent: Doug Ellingson

 (Signature)

 (Date)

Software

Accounting Package: CSA/Infinite Visions

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

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Agg of Reim/Indirect	LOCAL	LOCAL	Local
002	ERATE - CAPITAL CREDIT	LOCAL	NONE	
003	Vo Ed Carl Perkins Basic Grant	FEDERAL	00901928113	84.048A
005	Advanced Ag Ed	STATE		
009	State OTO Indian Education for All	STATE	IEAOTO	state
016	MiD YELLOWSTONE ELECTRIC COOP	LOCAL	NONE	
018	Miscellaneous State Grant	STATE		State
024	Deferred Maintenance & Energy Efficiency	STATE		NA
070	Vo Ed Agriculture	STATE	SC0266	State
071	Vo Ed Family & Consumer Science	STATE	SC0266	State
072	Vo Ed All Career & Tech Ed Programs	STATE	SC0266	State
073	Vo Ed Business/Marketing	STATE	SC0266	State
095	Bus Rental Fees	LOCAL		
200	Local Sponsorship Fund	LOCAL	NONE	



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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)	934,464.52	37,387.18	136,322.10	42.43
02	Taxes Receivable - Real and Personal (120-149)	50,444.20	1,765.33	1,673.07	
03	Taxes Receivable - Protested (150-159)	42,570.75	1,294.98	1,143.88	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	7,747.49			
07	Inventories (220 & 230)	20,950.50			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,056,177.46	40,447.49	139,139.05	42.43
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	23,704.35	11,562.95		
25	Deferred Revenue (680)	93,014.95	3,060.31	2,816.95	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	116,719.30	14,623.26	2,816.95	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	20,950.50			
37	Reserve for Encumbrances (953)	227,483.61			
48	Fund Balance for Budget	691,024.05	25,824.23	136,322.10	42.43
52	TOTAL FUND BALANCE/EQUITY	939,458.16	25,824.23	136,322.10	42.43
53	TOTAL LIABILITIES AND FUND BALANCE	1,056,177.46	40,447.49	139,139.05	42.43



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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)	9,948.40	233,316.96	222,975.78	
02	Taxes Receivable - Real and Personal (120-149)	0.56			
03	Taxes Receivable - Protested (150-159)	24.52			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,027.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,973.48	233,316.96	230,002.78	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,745.41	301.98	
25	Deferred Revenue (680)	25.08			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	25.08	1,745.41	301.98	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			597.00	
48	Fund Balance for Budget	9,948.40	231,571.55	229,103.80	
52	TOTAL FUND BALANCE/EQUITY	9,948.40	231,571.55	229,700.80	
53	TOTAL LIABILITIES AND FUND BALANCE	9,973.48	233,316.96	230,002.78	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,499.81		10,243.94	41,912.25
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)	10,080.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	43,579.81		10,243.94	41,912.25
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	43,579.81		10,243.94	41,912.25
52	TOTAL FUND BALANCE/EQUITY	43,579.81		10,243.94	41,912.25
53	TOTAL LIABILITIES AND FUND BALANCE	43,579.81		10,243.94	41,912.25



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,883.49	
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			12,883.49	
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			12,883.49	
52	TOTAL FUND BALANCE/EQUITY			12,883.49	
53	TOTAL LIABILITIES AND FUND BALANCE			12,883.49	



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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)	74,795.55	51,095.39		
02	Taxes Receivable - Real and Personal (120-149)	1,676.14			
03	Taxes Receivable - Protested (150-159)	1,397.60			
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	77,869.29	51,095.39		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	9,346.26			
25	Deferred Revenue (680)	3,073.74			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,420.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11,057.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	54,392.29	51,095.39		
52	TOTAL FUND BALANCE/EQUITY	65,449.29	51,095.39		
53	TOTAL LIABILITIES AND FUND BALANCE	77,869.29	51,095.39		



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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)	32,232.72			
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	32,232.72			
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	32,232.72			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	32,232.72			
53	TOTAL LIABILITIES AND FUND BALANCE	32,232.72			



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,771,167.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			85,732.30	
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			1,856,900.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			88,120.00	
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			88,120.00	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,768,780.05	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,768,780.05	
53	TOTAL LIABILITIES AND FUND BALANCE			1,856,900.05	



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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)			250,404.30	
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			250,404.30	
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			250,404.30	
52	TOTAL FUND BALANCE/EQUITY			250,404.30	
53	TOTAL LIABILITIES AND FUND BALANCE			250,404.30	



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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)	33,096.86			
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	33,096.86			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	33,096.86			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	33,096.86			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	33,096.86			



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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)		57,058.90		
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		57,058.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		57,058.90		
35	TOTAL LIABILITIES		57,058.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		57,058.90		



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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	1,084,271.87	1,094,260.45
1112 District Levy - Personal Property	55,768.94	50,960.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	57,967.69	60,955.43
1190 Penalties and Interest on Taxes	7,272.45	6,051.87
1510 Interest Earnings	12,559.25	4,420.41
1900 Other Revenue from Local Sources	982.00	394.00
3110 Direct State Aid	1,727,482.00	1,664,066.57
3111 Quality Educator	135,624.53	121,165.90
3112 At Risk Student	13,090.54	11,866.89
3113 Indian Education For All	11,893.20	11,097.60
3114 American Indian Achievement Gap	600.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	128,372.38	125,684.23
3120 State Guaranteed Tax Base Aid	836,915.13	806,205.96
3444 State School Block Grant	162,318.31	185,521.51
3446 SB372 Block Grant Reimbursement	0.00	16,686.24
3460 Montana Oil and Gas Tax	4,377.66	114.32
7810 Education Jobs Fund	2,026.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,241,521.99	4,162,651.72

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	1,007,724.62	996,352.64
2XX Personal Services - Employee Benefits	322,019.98	283,280.37
3XX Purchased Professional and Technical Services	0.00	775.00
4XX Purchased Property Services	6,034.95	4,915.00
5XX Other Purchased Services	1,637.36	2,720.00
6XX Supplies and Materials	78,144.88	47,994.39
21XX Support Services - Students		
1XX Personal Services - Salaries	159,575.29	153,650.06
2XX Personal Services - Employee Benefits	72,020.50	71,951.11
6XX Supplies and Materials	1,262.63	3,164.61
222X Educational Media Services		
1XX Personal Services - Salaries	53,277.85	53,578.00
2XX Personal Services - Employee Benefits	12,681.22	12,310.61
6XX Supplies and Materials	13,834.48	12,563.33
23XX Support Services - General Administration		
1XX Personal Services - Salaries	69,271.34	55,103.92
2XX Personal Services - Employee Benefits	14,981.11	10,788.01



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	8,640.56	12,400.23
			4XX Purchased Property Services	0.00	641.15
			5XX Other Purchased Services	12,390.61	11,517.94
			6XX Supplies and Materials	6,406.16	8,025.03
			7XX Property and Equipment Acquisition	28,970.00	0.00
			810 Dues and Fees	322.80	721.82
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	271,176.29	309,056.32
			2XX Personal Services - Employee Benefits	75,498.32	75,128.99
			4XX Purchased Property Services	0.00	282.96
			5XX Other Purchased Services	4,306.31	5,283.17
			6XX Supplies and Materials	12,601.23	4,596.79
			810 Dues and Fees	940.00	490.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	64,729.25	68,721.19
			2XX Personal Services - Employee Benefits	24,433.81	20,150.70
			3XX Purchased Professional and Technical Services	2,920.00	3,066.00
			4XX Purchased Property Services	948.29	996.20
			5XX Other Purchased Services	245.41	137.51
			6XX Supplies and Materials	580.84	910.78
			810 Dues and Fees	166.00	100.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	206,296.10	192,794.50
			2XX Personal Services - Employee Benefits	111,495.19	101,377.23
			4XX Purchased Property Services	187,840.19	175,674.30
			5XX Other Purchased Services	23,670.74	22,320.88
			6XX Supplies and Materials	56,471.65	46,572.86
			7XX Property and Equipment Acquisition	33,111.02	0.00
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	17,200.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	6,775.00
			7XX Property and Equipment Acquisition	75,879.80	122,154.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	130,358.89	176,795.13
			2XX Personal Services - Employee Benefits	12,695.78	24,514.89
			4XX Purchased Property Services	0.00	495.00
			5XX Other Purchased Services	0.00	15.00
			6XX Supplies and Materials	806.10	969.49
		21XX Support Services - Students			
			1XX Personal Services - Salaries	69,546.95	75,672.63



Trustees' Financial Summary

FY2012-13

Submit ID: 0192-99944782

09 Custer County
0192 Custer County H S

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
	280 Special Education - Local and State				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	24,999.69	20,019.96
			3XX Purchased Professional and Technical Services	3,922.20	1,452.50
			5XX Other Purchased Services	90.13	0.00
			6XX Supplies and Materials	293.82	491.30
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	31,811.96	31,812.00
			2XX Personal Services - Employee Benefits	5,493.54	5,554.11
			4XX Purchased Property Services	469.44	620.20
			5XX Other Purchased Services	428.56	394.07
			6XX Supplies and Materials	217.71	0.00
			810 Dues and Fees	0.00	190.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	64.26	31.31
			2XX Personal Services - Employee Benefits	2.99	1.64
			4XX Purchased Property Services	753.01	578.58
			5XX Other Purchased Services	1,600.00	2,400.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,893.20	11,097.60
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	316,843.10	326,712.26
			2XX Personal Services - Employee Benefits	85,629.27	85,623.45
			6XX Supplies and Materials	39,293.07	33,670.20
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	77,631.10	74,765.80
			2XX Personal Services - Employee Benefits	953.73	852.09
			3XX Purchased Professional and Technical Services	787.20	557.90
			5XX Other Purchased Services	14,313.61	9,317.41
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	50,337.00	51,180.00
			2XX Personal Services - Employee Benefits	618.41	583.28
			6XX Supplies and Materials	337.55	275.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			4XX Purchased Property Services	17,942.81	15,038.85
			5XX Other Purchased Services	20,285.05	18,706.83
			6XX Supplies and Materials	35,881.99	29,776.67
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	236,987.26	180,102.04



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	15,705.10	13,849.57
			4XX Purchased Property Services	5,000.00	5,000.00
			6XX Supplies and Materials	26,035.45	17,763.95
			810 Dues and Fees	5,880.00	5,330.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,268,416.71</u>	<u>4,142,453.31</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					845,059.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,162,651.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,142,453.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	20,950.50	Less Last Year	30,100.50	(4a)	-9,150.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	227,483.61	Less Last Year	144,133.05	(4b)	83,350.56	
					74,200.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					939,458.16	(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	32,455.98	39,549.44
1112 District Levy - Personal Property	1,645.09	1,825.65
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,603.54	1,923.53
1190 Penalties and Interest on Taxes	195.57	185.42
1510 Interest Earnings	274.79	103.09
2220 County On-Schedule Trans Reimb	20,873.20	19,007.17
3210 State On-Schedule Trans Reimb	20,873.20	19,007.19
3444 State School Block Grant	2,367.86	3,062.42
3446 SB372 Block Grant Reimbursement	0.00	499.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,289.23	85,163.39

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		
5XX Other Purchased Services	82,482.75	78,750.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,482.75	78,750.71

Schedule Of Changes Worksheet

Beginning Fund Balance		19,411.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		85,163.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		78,750.71	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		25,824.23	(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	24,414.79	38,358.41
1112 District Levy - Personal Property	1,270.92	1,753.88
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,396.80	1,638.85
1190 Penalties and Interest on Taxes	179.38	161.55
1510 Interest Earnings	1,523.20	476.52
5200 Sale or Compensation for Loss of Assets	8,500.00	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,285.09	42,389.21
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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	74,700.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,700.00	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	93,932.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,389.21	(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)	136,322.10	(5)



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09 Custer County
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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	7.35	1.30
1611 National School Lunch Program	210.15	638.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>217.50</u>	<u>639.80</u>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	235.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>235.00</u>	<u>600.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		2.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		639.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		600.00	(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)		42.43	(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
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	18.76	13.72
1190 Penalties and Interest on Taxes	3.67	3.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22.43	17.61

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	9,930.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,948.40	(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	4,204.60	1,120.02
2240 County Retirement Distribution	415,101.43	457,234.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	419,306.03	458,354.85

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	153,385.67	192,869.01
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	23,529.21	22,790.39
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,176.48	8,034.73
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	39,386.27	8,260.40
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	39,792.47	86,078.73
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,314.50	9,900.17
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	28,980.70	27,449.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,666.95	26,777.37
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,393.46	11,001.28
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,903.76	4,879.85
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5.09	4.61
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	47,476.46	48,969.25
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,531.96	10,366.47
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	7,578.79	7,732.56



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	76,284.40	23,456.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>479,406.17</u>	<u>488,570.20</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					261,786.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					458,354.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					488,570.20	(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)					231,571.55	(5)



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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
009 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	1,181.00
6XX Supplies and Materials	769.77
	1,950.77
009 Subtotal	
018 Miscellaneous State Grant	
324 Graduation Matters Montana	
1XXX Instruction	
1XX Personal Services - Salaries	3,867.99
2XX Personal Services - Employee Benefits	490.04
5XX Other Purchased Services	853.14
6XX Supplies and Materials	2,098.63
	7,309.80
018 Subtotal	
070 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	4,261.00
071 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,738.00
072 Vo Ed All Career & Tech Ed Programs	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	4,940.00
073 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	3,208.00
200 Local Sponsorship Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,413.80
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	144.00
	2,557.80
200 Subtotal	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 58,255.37

Schedule Of Changes Worksheet

Beginning Fund Balance		228,792.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		58,742.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		58,255.37	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
		(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	597.00	Less Last Year	175.51
		(4b)	421.49
			421.49 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		229,700.80	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reim/Indirect	1,020.42	0.00	1,020.42
002 ERATE - CAPITAL CREDIT	272.20	0.00	272.20
003 Vo Ed Carl Perkins Basic Grant	30,790.00	30,790.00	0.00
005 Advanced Ag Ed	1,000.00	1,500.00	-500.00
009 State OTO Indian Education for All	0.00	1,950.77	-1,950.77
018 Miscellaneous State Grant	0.00	7,309.80	-7,309.80
070 Vo Ed Agriculture	4,261.00	4,261.00	0.00
071 Vo Ed Family & Consumer Science	1,738.00	1,738.00	0.00
072 Vo Ed All Career & Tech Ed Programs	4,940.00	4,940.00	0.00
073 Vo Ed Business/Marketing	3,208.00	3,208.00	0.00
095 Bus Rental Fees	1,012.50	0.00	1,012.50
200 Local Sponsorship Fund	10,500.00	2,557.80	7,942.20
Total	58,742.12	58,255.37	486.75



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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	19,720.00	19,040.00
1510 Interest Earnings	448.47	169.75
3260 State Driver's Education Reimbursement	11,465.18	10,664.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,633.65	29,874.62

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		
1XX Personal Services - Salaries	19,536.00	19,118.64
2XX Personal Services - Employee Benefits	3,154.56	3,081.80
4XX Purchased Property Services	3,259.61	4,440.26
5XX Other Purchased Services	850.00	1,537.95
6XX Supplies and Materials	2,226.78	2,412.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,026.95	30,591.40

Schedule Of Changes Worksheet

Beginning Fund Balance	44,296.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,874.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,591.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,579.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	100.00	40.49
1910 Rentals	1,520.00	1,545.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,620.00</u>	<u>1,585.49</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		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		8,658.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,585.49	(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)		10,243.94	(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	595.02	173.88
5300 Operating Transfers from Other Funds	0.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	595.02	4,173.88

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	1,077.26	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,773.75	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	1,867.30
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	118.77	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	513.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,969.78	2,380.88

Schedule Of Changes Worksheet

Beginning Fund Balance	40,119.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,173.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,380.88	(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)	41,912.25	(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	154.15	56.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	154.15	56.36

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	12,827.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,883.49	(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	35,901.58	36,425.17
1112 District Levy - Personal Property	1,842.74	1,631.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,896.06	2,079.49
1190 Penalties and Interest on Taxes	236.33	198.16
1510 Interest Earnings	910.95	319.97
3281 State Technology Aid	4,320.51	4,065.08
3445 State Combined Fund School Block Grant	5,051.39	6,342.16
3447 SB372 Combined Block Grant Reimbursement	0.00	928.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,159.56	51,989.27

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	46,252.48	58,091.37
221X Improvement of Instruction Services		
5XX Other Purchased Services	605.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,857.87	58,091.37

Schedule Of Changes Worksheet

Beginning Fund Balance		61,577.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		51,989.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		58,091.37	(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	11,057.00		
Less Last Year	1,083.12		(4b)
		9,973.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		65,449.29	(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	611.35	223.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	611.35	223.50

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	50,871.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	223.50	(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)	51,095.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	385.67	141.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	385.67	141.00

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	32,091.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141.00	(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)	32,232.72	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	14,628.76	6,525.93
1900 Other Revenue from Local Sources	719,584.84	640,580.45
1970 Services Provided Other Funds	2,065,050.00	2,043,669.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,799,263.60	2,690,775.38

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	2,665,018.58	2,202,262.65
3XX Purchased Professional and Technical Services	9,751.86	7,685.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,674,770.44	2,209,947.75

Schedule Of Changes Worksheet

Beginning Fund Balance	1,287,952.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,690,775.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,209,947.75	(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)	1,768,780.05	(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
1XXX Revenues from Student Activities	512,023.80	527,665.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	512,023.80	527,665.50

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	541,947.35	501,437.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	541,947.35	501,437.55

Schedule Of Changes Worksheet

Beginning Fund Balance	224,176.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	527,665.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	501,437.55	(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)	250,404.30	(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	52,350.00	84,051.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	311,798.25	322,951.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	87,009.71	91,275.20
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	927,746.59	945,396.05
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	54,364.30	30,200.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	591.10	627.93
XX	XXX 26XX 41X	Energy Utility Services	99,274.42	88,316.62
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	75,879.80	122,154.00
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	560.00	2,720.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	76,566.30
b. Related Services Block Grant Entitlement	25,520.40
c. Total Entitlements Subject to Reversion	102,086.70

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)]	135,775.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	338,806.28
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	176,795.13	0.00	0.00	0.00
280	1XXX	2XX	24,514.89	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	495.00	0.00	0.00	0.00
280	1XXX	5XX	15.00	0.00	0.00	0.00
280	1XXX	6XX	969.49	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	75,672.63	0.00	0.00	0.00
280	21XX	2XX	20,019.96	0.00	0.00	0.00
280	21XX	3XX	1,452.50	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	491.30	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	31,812.00	0.00	0.00	0.00
280	24XX	2XX	5,554.11	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	620.20	0.00	0.00	0.00
280	24XX	5XX	394.07	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			338,806.28	0.00	0.00	338,806.28

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	199,550.00	0.00	0.00	0.00	199,550.00
Land Improvements	70,450.00	0.00	0.00	0.00	70,450.00
Buildings	3,796,157.00	0.00	28,310.00	0.00	3,824,467.00
Machinery and Equipment	901,521.00	0.00	125,965.00	0.00	1,027,486.00
Totals at Historical Cost	4,967,678.00	0.00	154,275.00	0.00	5,121,953.00
Less Accumulated Depreciation For:					
Improvement Accum	57,938.00	0.00	825.00	0.00	58,763.00
Building Accum	2,268,606.00	0.00	99,596.00	0.00	2,368,202.00
Machinery and Equipment Accum	467,399.00	0.00	63,638.00	0.00	531,037.00
Total Accumulated Depreciation	2,793,943.00	0.00	164,059.00	0.00	2,958,002.00
Governmental Activities, Capital Assets, net	2,173,735.00	0.00	-9,784.00	0.00	2,163,951.00

* 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
Instruction (1XXX)	87,367.00	0.00	0.00
Support Services Students (21XX)	9,008.00	0.00	0.00
Support Services Staff (22XX)	2,956.00	0.00	0.00
General Administration (23XX)	3,409.00	0.00	0.00
School Administration (24XX)	13,595.00	0.00	0.00
Financial Administration (25XX)	3,121.00	0.00	0.00
Operations and Maintenance (26XX)	8,858.00	0.00	0.00
Transportation (27XX)	3,000.00	0.00	0.00
Extracurricular (34XX, 35XX)	32,745.00	0.00	0.00
Total Depreciation for FY2013	164,059.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	492,040.08	10,210.13	0.00	0.00	502,250.21	41,912.25	460,337.96
Total Governmental Activity							
Long-Term Liabilities	492,040.08	10,210.13	0.00	0.00	502,250.21	41,912.25	460,337.96

* 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.