



Trustees' Financial Summary

FY2012-13

Submit ID: 0712-24010134

**39 Powell County
0712 Deer Lodge Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Michele McQueary **Phone #:** (406) 846-1553

(Signature)

(Date)

Chair, Board of Trustees: John W. Thompson

(Signature)

(Date)

County Superintendent: Jules Waber

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
140	Miscellaneous State Grant	STATE		State
152	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
153	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
183	21st Century Community Learning	FEDERAL		84.287
190	Medicaid	STATE		State
195	Medicaid	STATE		State
265	TUITION	STATE		
273	Resource Transfers Dist/Coops	LOCAL		Local
322	Title I Improving Basic Programs	FEDERAL		84.010A
782	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
802	IDEA Preschool (Trans from Coop)	FEDERAL		84.173A



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	221,675.84	98,830.65	386,017.92	53,034.72
02	Taxes Receivable - Real and Personal (120-149)	52,256.01	7,724.32	6,426.71	
03	Taxes Receivable - Protested (150-159)	126,723.92	18,929.74	11,130.12	
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	400,655.77	125,484.71	403,574.75	53,034.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	178,979.93	26,654.06	17,556.83	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	178,979.93	26,654.06	17,556.83	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	221,675.84	98,830.65	386,017.92	53,034.72
52	TOTAL FUND BALANCE/EQUITY	221,675.84	98,830.65	386,017.92	53,034.72
53	TOTAL LIABILITIES AND FUND BALANCE	400,655.77	125,484.71	403,574.75	53,034.72



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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)	5,185.34	218,289.47	74,635.47	
02	Taxes Receivable - Real and Personal (120-149)	76.08			
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	5,261.42	218,289.47	74,635.47	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	76.08			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	76.08			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,185.34	218,289.47	74,635.47	
52	TOTAL FUND BALANCE/EQUITY	5,185.34	218,289.47	74,635.47	
53	TOTAL LIABILITIES AND FUND BALANCE	5,261.42	218,289.47	74,635.47	



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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)				96.99
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				96.99
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				96.99
52	TOTAL FUND BALANCE/EQUITY				96.99
53	TOTAL LIABILITIES AND FUND BALANCE				96.99



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,101.93	72,991.21		
02	Taxes Receivable - Real and Personal (120-149)	2,580.68			
03	Taxes Receivable - Protested (150-159)	6,855.58			
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	41,538.19	72,991.21		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,436.26			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,436.26			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	32,101.93	72,991.21		
52	TOTAL FUND BALANCE/EQUITY	32,101.93	72,991.21		
53	TOTAL LIABILITIES AND FUND BALANCE	41,538.19	72,991.21		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		30,202.96		
02	Taxes Receivable - Real and Personal (120-149)		2,933.89		
03	Taxes Receivable - Protested (150-159)		6,470.31		
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		39,607.16		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		9,404.20		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		9,404.20		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		30,202.96		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		30,202.96		
53	TOTAL LIABILITIES AND FUND BALANCE		39,607.16		



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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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			22,193.04	
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			22,193.04	
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			22,193.04	
52	TOTAL FUND BALANCE/EQUITY			22,193.04	
53	TOTAL LIABILITIES AND FUND BALANCE			22,193.04	



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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)	33,824.77	60,407.69		1,929.91
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	33,824.77	60,407.69		1,929.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	33,824.77	60,407.69		1,929.91
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	33,824.77	60,407.69		1,929.91
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	33,824.77	60,407.69		1,929.91



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



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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	968,124.63	943,957.47
1190 Penalties and Interest on Taxes	9,000.21	6,214.22
1900 Other Revenue from Local Sources	2,109.00	1,945.13
3110 Direct State Aid	1,140,269.73	1,152,823.06
3111 Quality Educator	112,876.45	112,879.49
3112 At Risk Student	15,533.81	16,660.69
3113 Indian Education For All	9,506.40	9,384.00
3114 American Indian Achievement Gap	4,000.00	5,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	112,856.74	115,437.94
3117 State Tuition for State Placement	22,365.37	18,686.43
3120 State Guaranteed Tax Base Aid	462,892.32	449,327.52
3302 State Payment in Lieu of Taxes - FWP	10,401.00	10,344.00
3444 State School Block Grant	201,254.83	214,916.15
3446 SB372 Block Grant Reimbursement	0.00	6,823.81
7810 Education Jobs Fund	1,337.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,072,527.83	3,064,399.91

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	1,455,172.25	1,494,855.44
2XX Personal Services - Employee Benefits	183,090.01	181,493.03
3XX Purchased Professional and Technical Services	7,377.54	9,026.78
4XX Purchased Property Services	11,235.02	6,922.57
5XX Other Purchased Services	0.00	267.81
6XX Supplies and Materials	39,539.50	29,786.13
21XX Support Services - Students		
1XX Personal Services - Salaries	22,779.64	23,214.24
2XX Personal Services - Employee Benefits	117.19	52.19
5XX Other Purchased Services	403.33	0.00
6XX Supplies and Materials	515.17	29.55
221X Improvement of Instruction Services		
5XX Other Purchased Services	476.42	1,454.12
222X Educational Media Services		
1XX Personal Services - Salaries	63,246.00	62,944.66
2XX Personal Services - Employee Benefits	7,353.51	7,271.72
6XX Supplies and Materials	2,534.47	5,151.08
23XX Support Services - General Administration		
1XX Personal Services - Salaries	56,949.96	60,270.25



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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				
			2XX Personal Services - Employee Benefits	4,884.94	4,964.88
			3XX Purchased Professional and Technical Services	898.65	959.20
			5XX Other Purchased Services	7,109.87	6,613.59
			6XX Supplies and Materials	1,023.88	2,410.62
			810 Dues and Fees	4,499.00	5,317.00
			8XX Other Expenditures	12,849.31	13,631.70
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	185,388.80	187,034.20
			2XX Personal Services - Employee Benefits	36,096.32	36,082.40
			3XX Purchased Professional and Technical Services	1,069.25	1,104.05
			5XX Other Purchased Services	2,765.70	2,586.17
			6XX Supplies and Materials	1,971.01	437.64
			810 Dues and Fees	0.00	810.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	34,648.02	34,734.60
			2XX Personal Services - Employee Benefits	4,790.18	4,886.69
			3XX Purchased Professional and Technical Services	11,700.00	11,982.37
			5XX Other Purchased Services	14,338.90	0.00
			6XX Supplies and Materials	1,080.34	7,069.90
			810 Dues and Fees	150.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	231,679.31	231,322.14
			2XX Personal Services - Employee Benefits	54,290.15	51,340.66
			4XX Purchased Property Services	169,189.77	130,179.98
			6XX Supplies and Materials	52,757.20	23,184.46
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	179,856.09	223,326.84
			2XX Personal Services - Employee Benefits	29,076.93	36,476.52
			6XX Supplies and Materials	643.26	371.77
	21XX Support Services - Students				
			1XX Personal Services - Salaries	72,345.41	76,030.63
			2XX Personal Services - Employee Benefits	14,440.23	14,426.38
			6XX Supplies and Materials	434.80	0.00
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	55.08	0.00
			5XX Other Purchased Services	948.56	1,210.19
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	27,540.48	28,255.41
			2XX Personal Services - Employee Benefits	8,234.69	7,401.15
			6XX Supplies and Materials	10,941.01	5,119.95



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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					
	27XX Student Transportation Services					
			5XX Other Purchased Services	2,811.11	2,541.74	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	24,033.90	23,196.83	
			2XX Personal Services - Employee Benefits	124.28	162.83	
			3XX Purchased Professional and Technical Services	1,800.00	1,434.00	
			6XX Supplies and Materials	1,192.28	813.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,058,448.72	3,060,309.25	

Schedule Of Changes Worksheet

Beginning Fund Balance					217,585.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,064,399.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,060,309.25	(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)					221,675.84	(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	134,286.99	142,596.06
1190 Penalties and Interest on Taxes	1,330.28	914.76
1420 Trans Fees from Other Schl Dists Within State	59,737.56	70,825.92
1900 Other Revenue from Local Sources	65.00	143.73
2220 County On-Schedule Trans Reimb	64,696.62	66,558.86
3210 State On-Schedule Trans Reimb	64,696.64	66,558.86
3302 State Payment in Lieu of Taxes - FWP	1,361.00	1,430.00
3444 State School Block Grant	3,554.25	5,442.45
3446 SB372 Block Grant Reimbursement	0.00	943.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	329,728.34	355,413.80

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	130,689.61	126,439.14
2XX Personal Services - Employee Benefits	39,491.45	37,335.89
3XX Purchased Professional and Technical Services	1,307.43	1,735.90
4XX Purchased Property Services	99,370.93	103,756.91
5XX Other Purchased Services	39,717.50	1,811.72
6XX Supplies and Materials	54,098.52	53,399.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	364,675.44	324,479.12



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						67,895.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						355,413.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						324,479.12	(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)						98,830.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	79,828.15	133,875.24
1190 Penalties and Interest on Taxes	728.81	550.82
3302 State Payment in Lieu of Taxes - FWP	896.00	849.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,452.96	135,275.06

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	2,295.00	0.00
7XX Property and Equipment Acquisition	179,977.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	182,272.59	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	250,742.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135,275.06	(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)	386,017.92	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	85,037.75	84,399.55
1900 Other Revenue from Local Sources	250.38	545.53
3220 State Food Services Match	0.00	240.54
4550 Federal Child Nutrition	118,903.99	110,402.84
4552 Fresh Fruit And Vegetable	18,775.74	18,750.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	222,967.86	214,338.72

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	18,134.64	18,070.68
8XX Other Expenditures	641.10	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	117,253.41	86,431.94
2XX Personal Services - Employee Benefits	16,154.97	2,419.88
6XX Supplies and Materials	75,694.52	72,768.77
8XX Other Expenditures	9,981.43	6,777.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	237,860.07	186,469.08

Schedule Of Changes Worksheet

Beginning Fund Balance	25,165.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	214,338.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	186,469.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	53,034.72	(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
1110 District Tax Levy	10.41	0.53
1190 Penalties and Interest on Taxes	9.43	0.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19.84	0.89

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		5,184.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		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)		5,185.34	(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
2240 County Retirement Distribution	456,773.21	425,196.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	456,773.21	425,196.09

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	254,774.60	305,742.72
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,542.24	3,612.15
222X Educational Media Services		
2XX Personal Services - Employee Benefits	9,828.19	9,771.28
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,343.46	9,378.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	27,550.80	27,745.15
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,793.34	4,833.67
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	33,822.77	33,616.16
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	16,675.70	16,418.40
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	27,849.34	31,741.84
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	12,383.83	10,637.76
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	127.11	133.19
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,848.81	4,042.23
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	47.45	323.10
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,963.30	3,080.59
910 Food Services		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	16,645.15	11,510.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				425,196.09	472,586.53

Schedule Of Changes Worksheet

Beginning Fund Balance					265,679.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					425,196.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					472,586.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					218,289.47	(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
140 Miscellaneous State Grant	
3290 State - Other State Grants	7,307.24
152 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,811.00
153 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	8,644.00
183 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	61,300.00
190 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	268,550.84
195 Medicaid	
3355 Medicaid - Miscellaneous	8,002.00
265 TUITION	
1320 Tuition from Schl Dists Within State	237,636.84
273 Resource Transfers Dist/Coops	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	30,216.42
322 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	152,620.00
782 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	117,642.00
802 IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	8,065.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	912,795.34

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

PRC Program Function Object	2013 Value
140 Miscellaneous State Grant	
329 State Miscellaneous Grants	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	7,307.24
152 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	192.06
221X Improvement of Instruction Services	
5XX Other Purchased Services	12,618.57



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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
		152 Subtotal		12,810.63
153	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)			
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX Instruction		
			6XX Supplies and Materials	8,644.00
183	21st Century Community Learning			
	434 Title IV, Part B, 21st Century Community Learning Centers			
		1XXX Instruction		
			1XX Personal Services - Salaries	43,461.25
			2XX Personal Services - Employee Benefits	6,146.79
			3XX Purchased Professional and Technical Services	1,200.00
			6XX Supplies and Materials	1,759.62
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	468.95
		24XX Support Services - School Administration		
			1XX Personal Services - Salaries	2,400.00
			2XX Personal Services - Employee Benefits	380.76
		25XX Support Services - Business		
			1XX Personal Services - Salaries	4,800.00
			2XX Personal Services - Employee Benefits	682.63
		183 Subtotal		61,300.00
190	Medicaid			
	280 Special Education - Local and State			
		21XX Support Services - Students		
			3XX Purchased Professional and Technical Services	268,550.84
195	Medicaid			
	280 Special Education - Local and State			
		1XXX Instruction		
			6XX Supplies and Materials	1,447.69
		21XX Support Services - Students		
			3XX Purchased Professional and Technical Services	1,205.00
		195 Subtotal		2,652.69
265	TUITION			
	280 Special Education - Local and State			
		1XXX Instruction		
			5XX Other Purchased Services	237,636.84
273	Resource Transfers Dist/Coops			
	280 Special Education - Local and State			
		1XXX Instruction		
			6XX Supplies and Materials	7,132.58



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						69,285.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						912,795.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						907,445.41	(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)						74,635.47	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
140 Miscellaneous State Grant	7,307.24	7,307.24	0.00
152 Title II, Part A, Teacher/Principal Train/Recruit	12,811.00	12,810.63	0.37
153 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	8,644.00	8,644.00	0.00
183 21st Century Community Learning	61,300.00	61,300.00	0.00
190 Medicaid	268,550.84	268,550.84	0.00
195 Medicaid	8,002.00	2,652.69	5,349.31
265 TUITION	237,636.84	237,636.84	0.00
273 Resource Transfers Dist/Coops	30,216.42	30,216.42	0.00
322 Title I Improving Basic Programs	152,620.00	152,619.75	0.25
782 IDEA Part B (Trans from Coop)	117,642.00	117,642.00	0.00
802 IDEA Preschool (Trans from Coop)	8,065.00	8,065.00	0.00
Total	<u>912,795.34</u>	<u>907,445.41</u>	<u>5,349.93</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	48,823.01	47,717.93
1190 Penalties and Interest on Taxes	401.28	320.70
3281 State Technology Aid	2,957.77	2,927.76
3302 State Payment in Lieu of Taxes - FWP	548.00	520.00
3447 SB372 Combined Block Grant Reimbursement	0.00	1,288.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,730.06	52,774.82

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	769.88	1,500.00
4XX Purchased Property Services	1,631.70	5,387.42
5XX Other Purchased Services	2,300.00	9,049.45
6XX Supplies and Materials	48,807.92	26,010.18
25XX Support Services - Business		
7XX Property and Equipment Acquisition	20,842.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,352.00	41,947.05

Schedule Of Changes Worksheet

Beginning Fund Balance	21,274.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,774.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,947.05	(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)	32,101.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	54,795.04	53,548.15
1190 Penalties and Interest on Taxes	501.76	354.76
3302 State Payment in Lieu of Taxes - FWP	615.00	584.00
3445 State Combined Fund School Block Grant	0.00	26,539.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,911.80	81,025.94

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	0.00	10,000.00
8XX Other Expenditures	51,754.12	102,746.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,754.12	112,746.84

Schedule Of Changes Worksheet

Beginning Fund Balance		61,923.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		81,025.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		112,746.84	(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)		30,202.96	(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	18,653.96	8,477.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,653.96	8,477.21

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	15,157.89	9,398.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,157.89	9,398.93

Schedule Of Changes Worksheet

Beginning Fund Balance	23,114.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,477.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,398.93	(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)	22,193.04	(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	0.00	191,320.83
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	42,042.94
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	3,165.13
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,508,997.47	1,607,978.89
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,031.58	6,672.96
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	143,098.46	105,122.46
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	276,855.10	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	67,858.76
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	67,858.76

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	22,618.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	97,716.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	350,632.14
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	223,326.84	0.00	0.00	0.00	
280	1XXX	2XX	36,476.52	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	371.77	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	76,030.63	0.00	0.00	0.00	
280	21XX	2XX	14,426.38	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	0.00	0.00	0.00	0.00	
Totals			350,632.14	0.00	0.00	0.00	350,632.14

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	Adjust- ments	Additions	Removals	Ending Balance
Land	263,749.00	0.00	0.00	0.00	263,749.00
Land Improvements	56,303.00	0.00	0.00	0.00	56,303.00
Buildings	6,790,620.00	0.00	0.00	0.00	6,790,620.00
Machinery and Equipment	917,695.17	0.00	10,000.00	0.00	927,695.17
Totals at Historical Cost	8,028,367.17	0.00	10,000.00	0.00	8,038,367.17
Less Accumulated Depreciation For:					
Improvement Accum	239,140.61	0.00	8,064.58	0.00	247,205.19
Building Accum	5,000,124.30	0.00	145,633.24	0.00	5,145,757.54
Machinery and Equipment Accum	418,106.37	0.00	85,720.99	0.00	503,827.36
Total Accumulated Depreciation	5,657,371.28	0.00	239,418.81	0.00	5,896,790.09
Governmental Activities, Capital Assets, net	2,370,995.89	0.00	-229,418.81	0.00	2,141,577.08

* 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)	132,373.00	0.00	0.00
Support Services Staff (22XX)	5,672.00	0.00	0.00
Operations and Maintenance (26XX)	20,082.00	0.00	0.00
Transportation (27XX)	75,520.00	0.00	0.00
Food Service (31XX)	846.00	0.00	0.00
Extracurricular (34XX, 35XX)	4,926.00	0.00	0.00
Total Depreciation for FY2013	239,419.00	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	511,243.98	0.00	0.00	44,490.67	466,753.31	0.00	466,753.31
Loans Payable	316,866.86	0.00	134,692.83	0.00	182,174.03	0.00	182,174.03
Total Governmental Activity							
Long-Term Liabilities	828,110.84	0.00	134,692.83	44,490.67	648,927.34	0.00	648,927.34

* 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.