



Trustees' Financial Summary

FY2012-13

Submit ID: 0648-49819144

**36 Phillips County
0648 Dodson K-12**

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: Connie Jones

Phone #: (406) 383-4361

(Signature)

(Date)

Chair, Board of Trustees: Iris Kill Eagle

(Signature)

(Date)

County Superintendent: Vivian Taylor

(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 #
298	Jobs for Montana Graduates	STATE		State
299	Medicaid	STATE		State
312	Title VII, Indian Education	FEDERAL	S060A110422	84.060
313	Title VII, Indian Education	FEDERAL	S060A110422	84.060
412	Schoolwide Projects	FEDERAL		federal
413	Schoolwide Projects	FEDERAL		federal
512	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,241.16	63,046.49		12,481.94
02	Taxes Receivable - Real and Personal (120-149)	12,875.32	4,561.25		
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	102,116.48	67,607.74		12,481.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,875.32	4,561.25		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,875.32	4,561.25		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	89,241.16	63,046.49		12,481.94
52	TOTAL FUND BALANCE/EQUITY	89,241.16	63,046.49		12,481.94
53	TOTAL LIABILITIES AND FUND BALANCE	102,116.48	67,607.74		12,481.94



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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)		54,151.83	4,609.29	8,705.35
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		54,151.83	4,609.29	8,705.35
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		54,151.83	4,609.29	8,705.35
52	TOTAL FUND BALANCE/EQUITY		54,151.83	4,609.29	8,705.35
53	TOTAL LIABILITIES AND FUND BALANCE		54,151.83	4,609.29	8,705.35



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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)	1,727.93		9,617.28	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,727.93		9,617.28	
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	1,727.93		9,617.28	
52	TOTAL FUND BALANCE/EQUITY	1,727.93		9,617.28	
53	TOTAL LIABILITIES AND FUND BALANCE	1,727.93		9,617.28	



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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)			1,044,510.43	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,044,510.43	
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			1,044,510.43	
52	TOTAL FUND BALANCE/EQUITY			1,044,510.43	
53	TOTAL LIABILITIES AND FUND BALANCE			1,044,510.43	



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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)	2,474.29	1,881.38		
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	2,474.29	1,881.38		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,474.29	1,881.38		
52	TOTAL FUND BALANCE/EQUITY	2,474.29	1,881.38		
53	TOTAL LIABILITIES AND FUND BALANCE	2,474.29	1,881.38		



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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)		637.15		
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		637.15		
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		637.15		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		637.15		
53	TOTAL LIABILITIES AND FUND BALANCE		637.15		



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



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



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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)	6,482.69		31,241.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,482.69		31,241.98	
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	6,482.69		31,241.98	
52	TOTAL FUND BALANCE/EQUITY	6,482.69		31,241.98	
53	TOTAL LIABILITIES AND FUND BALANCE	6,482.69		31,241.98	



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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)	22,478.53	45,866.66		
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	22,478.53	45,866.66		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	22,478.53	45,866.66		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	22,478.53	45,866.66		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,478.53	45,866.66		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	226,966.20	241,321.68
1112 District Levy - Personal Property	10,567.28	6,505.82
1114 District Levy - Pers Prop/Mobile Homes	1,112.72	1,158.38
1190 Penalties and Interest on Taxes	2,864.53	1,941.73
1510 Interest Earnings	13.65	0.00
1900 Other Revenue from Local Sources	509.13	1,751.50
3110 Direct State Aid	308,389.61	362,190.87
3111 Quality Educator	45,630.00	38,815.92
3112 At Risk Student	6,636.56	6,350.43
3113 Indian Education For All	1,244.40	1,468.80
3114 American Indian Achievement Gap	8,400.00	8,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,120.84	20,461.37
3120 State Guaranteed Tax Base Aid	88,216.31	92,162.22
3444 State School Block Grant	95,500.35	99,638.69
3446 SB372 Block Grant Reimbursement	0.00	2,957.13
7810 Education Jobs Fund	361.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	814,533.27	885,524.54

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	311,365.34	331,576.19
2XX Personal Services - Employee Benefits	1,778.48	2,000.00
6XX Supplies and Materials	18,772.74	25,601.60
21XX Support Services - Students		
1XX Personal Services - Salaries	10,504.32	11,135.61
2XX Personal Services - Employee Benefits	59.49	68.17
6XX Supplies and Materials	155.12	574.95
22XX Educational Media Services		
1XX Personal Services - Salaries	7,508.79	7,618.32
2XX Personal Services - Employee Benefits	42.74	46.60
6XX Supplies and Materials	4,343.61	479.83
23XX Support Services - General Administration		
1XX Personal Services - Salaries	32,499.96	42,588.17
2XX Personal Services - Employee Benefits	268.70	1,051.51
5XX Other Purchased Services	2,010.20	2,524.21
6XX Supplies and Materials	327.68	1,659.07
24XX Support Services - School Administration		
1XX Personal Services - Salaries	19,436.78	19,157.16



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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				
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	160.97	120.97
			3XX Purchased Professional and Technical Services	24,201.69	26,005.70
			5XX Other Purchased Services	5,089.95	8,246.55
			6XX Supplies and Materials	8,219.78	9,042.46
	25XX Support Services - Business				
			1XX Personal Services - Salaries	22,550.01	14,697.08
			2XX Personal Services - Employee Benefits	131.15	99.77
			5XX Other Purchased Services	2,423.31	1,634.70
			6XX Supplies and Materials	8,333.96	8,300.98
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	44,675.51	55,913.39
			2XX Personal Services - Employee Benefits	3,114.99	4,238.18
			4XX Purchased Property Services	52,281.38	46,837.52
			5XX Other Purchased Services	10,844.76	11,000.00
			6XX Supplies and Materials	56,893.56	44,097.95
			7XX Property and Equipment Acquisition	12,719.00	8,426.46
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	49,453.32	51,072.12
			2XX Personal Services - Employee Benefits	278.45	310.77
			5XX Other Purchased Services	89.35	555.30
			6XX Supplies and Materials	1,803.81	1,724.90
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	927.33	1,188.95
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	10,865.50	9,830.50
			2XX Personal Services - Employee Benefits	65.37	121.45
			5XX Other Purchased Services	2,122.05	1,724.89
			6XX Supplies and Materials	207.98	391.60
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	5,087.00	19,840.00
			2XX Personal Services - Employee Benefits	24.67	112.07
			5XX Other Purchased Services	24,628.38	28,027.47
			6XX Supplies and Materials	3,149.04	8,401.09
			810 Dues and Fees	1,250.00	1,710.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	31,461.65	31,650.74
			2XX Personal Services - Employee Benefits	2,243.68	2,331.44



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	910	Food Services			
		31XX	Food Services		
			4XX Purchased Property Services	5,492.34	7,058.66
			5XX Other Purchased Services	539.92	461.80
			6XX Supplies and Materials	1,249.68	2,288.35
	910	Budget Amendment			
		1XX	Regular Education Programs - Elementary/Secondary		
			1XXX Instruction		
			1XX Personal Services - Salaries	0.00	22,299.58
			2XX Personal Services - Employee Benefits	0.00	52.78
			910 Subtotal	<u>0.00</u>	<u>22,352.36</u>
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>801,653.49</u></u>	<u><u>875,897.56</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					79,614.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					885,524.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					875,897.56	(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)					89,241.16	(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	34,848.94	95,902.77
1112 District Levy - Personal Property	3,133.65	2,443.72
1114 District Levy - Pers Prop/Mobile Homes	321.02	332.96
1190 Penalties and Interest on Taxes	1,124.11	693.73
1510 Interest Earnings	39.41	0.22
2220 County On-Schedule Trans Reimb	17,364.80	22,482.60
3210 State On-Schedule Trans Reimb	17,364.80	22,482.60
3444 State School Block Grant	6,414.88	6,951.01
3446 SB372 Block Grant Reimbursement	0.00	383.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,611.61	151,672.71

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	114,697.52	117,684.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114,697.52	117,684.18

Schedule Of Changes Worksheet

Beginning Fund Balance		29,057.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		151,672.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		117,684.18	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		63,046.49	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	4.19	0.06
1611 National School Lunch Program	164.00	195.10
1632 Daily Adult Sales	14.00	0.00
1900 Other Revenue from Local Sources	1,605.00	0.00
3220 State Food Services Match	0.00	161.54
4550 Federal Child Nutrition	25,514.92	37,562.42
4552 Fresh Fruit And Vegetable	1,200.31	889.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,502.42	38,808.91

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	26,853.99	34,760.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,853.99	34,760.69

Schedule Of Changes Worksheet

Beginning Fund Balance		8,433.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		38,808.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		34,760.69	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,481.94	(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	20.64	0.78
2240 County Retirement Distribution	97,794.56	112,708.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,815.20	112,709.48

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	48,004.64	50,108.53
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,697.41	1,803.12
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,212.09	1,185.22
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,503.96	12,310.90
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,830.37	2,941.98
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,833.96	4,520.10
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,963.20	8,117.95
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,678.53	9,793.25
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,755.89	1,452.10
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	529.98	3,007.82
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,832.24	4,820.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,842.27	100,061.03



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

Schedule Of Changes Worksheet

Beginning Fund Balance						41,503.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						112,709.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,061.03	(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)						54,151.83	(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
298 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
299 Medicaid	
3353 Medicaid - Occupational Therapy	52,490.51
313 Title VII, Indian Education	
4130 Title VII Indian Education	17,459.41
413 Schoolwide Projects	
4940 Schoolwide Program	56,921.00
512 Vo Ed Carl Perkins Basic Grant	
3900 State Career & Technical Ed Entitlement	280.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,150.92

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

PRC Program Function Object	2013 Value
298 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	4,154.33
299 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	52,490.51
312 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	2,745.00
2XX Personal Services - Employee Benefits	457.47
3XX Purchased Professional and Technical Services	250.00
6XX Supplies and Materials	4,524.14
312 Subtotal	7,976.61
313 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	1,035.00
2XX Personal Services - Employee Benefits	174.05
6XX Supplies and Materials	8,272.48



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

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

PRC Program Function Object	2013 Value
313 Subtotal	9,481.53
412 Schoolwide Projects	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	14,569.24
2XX Personal Services - Employee Benefits	2,890.27
3XX Purchased Professional and Technical Services	600.00
4XX Purchased Property Services	800.00
6XX Supplies and Materials	3,523.46
412 Subtotal	22,382.97
413 Schoolwide Projects	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	26,656.15
2XX Personal Services - Employee Benefits	4,391.44
6XX Supplies and Materials	3,850.87
413 Subtotal	34,898.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	131,384.41

Schedule Of Changes Worksheet

Beginning Fund Balance	5,842.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130,150.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	131,384.41	(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)	4,609.29	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
298 Jobs for Montana Graduates	3,000.00	4,154.33	-1,154.33
299 Medicaid	52,490.51	52,490.51	0.00
312 Title VII, Indian Education	0.00	7,976.61	-7,976.61
313 Title VII, Indian Education	17,459.41	9,481.53	7,977.88
412 Schoolwide Projects	0.00	22,382.97	-22,382.97
413 Schoolwide Projects	56,921.00	34,898.46	22,022.54
512 Vo Ed Carl Perkins Basic Grant	280.00	0.00	280.00
Total	130,150.92	131,384.41	-1,233.49



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	5.36	0.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.36	0.79

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	8,704.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.79	(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)	8,705.35	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.63	0.00
3260 State Driver's Education Reimbursement	0.00	420.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.63	420.17

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	463.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	463.41	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,307.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		420.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,727.93	(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	6.30	0.36
1910 Rentals	14,473.16	17,040.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,479.46	17,040.36

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	9,065.48	20,621.29
6XX Supplies and Materials	2,141.60	1,809.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,207.08	22,430.29

Schedule Of Changes Worksheet

Beginning Fund Balance	15,007.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,040.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,430.29	(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)	9,617.28	(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	720.88	101.42
1900 Other Revenue from Local Sources	4,559.96	1,244.61
4820 Federal Impact Aid - Title VIII	141,496.12	55,330.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	146,776.96	56,676.30

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	0.00	12,798.30
2XX Personal Services - Employee Benefits	43,354.73	70,696.50
6XX Supplies and Materials	1,266.99	3,000.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7.50	2.04
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	24.55
23XX Support Services - General Administration		
1XX Personal Services - Salaries	32,500.08	41,778.52
2XX Personal Services - Employee Benefits	19,360.98	4,754.32
5XX Other Purchased Services	5,405.14	4,474.63
6XX Supplies and Materials	597.82	3,956.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,560.66	72.51
3XX Purchased Professional and Technical Services	4,813.75	3,414.00
5XX Other Purchased Services	25.50	0.00
6XX Supplies and Materials	3,608.00	2,000.00
25XX Support Services - Business		
1XX Personal Services - Salaries	22,280.04	14,697.08
2XX Personal Services - Employee Benefits	1,351.95	204.40
6XX Supplies and Materials	980.96	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,710.39	0.00
2XX Personal Services - Employee Benefits	141.78	53.00
4XX Purchased Property Services	487.76	0.00
5XX Other Purchased Services	10,000.00	10,169.00
6XX Supplies and Materials	376.26	5.00
7XX Property and Equipment Acquisition	7,360.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,672.80	6,447.65



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid 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				
	910	Food Services				
		31XX	Food Services			
			2XX	15.00	49.00	
			6XX	4,280.78	7,169.98	
	910	Budget Amendment				
		1XX	Regular Education Programs - Elementary/Secondary			
			1XXX	Instruction		
			2XX	0.00	91.22	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>172,158.87</u>	<u>185,857.75</u>	

Schedule Of Changes Worksheet

Beginning Fund Balance					1,173,691.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,676.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					185,857.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,044,510.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.27	0.23
3281 State Technology Aid	805.92	852.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	806.19	853.14

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		1,621.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		853.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,474.29	(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	0.22	0.10
3445 State Combined Fund School Block Grant	627.02	627.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	627.24	627.12

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,254.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	627.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,881.38	(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
1510 Interest Earnings	0.22	0.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.22	0.06

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	637.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.06	(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)	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)	637.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	95.67	76.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95.67	76.98

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	6,405.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76.98	(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)	6,482.69	(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
1510 Interest Earnings	0.00	61.83
1700 Student Extracurricular Activity Receipts	37,809.37	36,133.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,809.37	36,195.18

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	45,277.30	27,608.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,277.30	27,608.42

Schedule Of Changes Worksheet

Beginning Fund Balance		22,655.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		36,195.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		27,608.42	(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)		31,241.98	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	31,449.96	32,806.71
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	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	339,504.31	378,653.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,607.03	8,593.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	18,014.33	21,764.16
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	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,809.36
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,809.36

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,602.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,565.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	61,299.69
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	51,072.12	0.00	0.00	0.00	
280	1XXX	2XX	310.77	0.00	0.00	6,447.65	
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	555.30	0.00	0.00	0.00	
280	1XXX	6XX	1,724.90	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,188.95	0.00	0.00	0.00	
Totals			54,852.04	0.00	0.00	6,447.65	61,299.69

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

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



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	15,094.00	0.00	0.00	0.00	15,094.00
Buildings	2,467,680.44	0.00	0.00	45,689.71	2,421,990.73
Machinery and Equipment	161,603.66	0.00	0.00	8,932.07	152,671.59
Totals at Historical Cost	2,644,378.10	0.00	0.00	54,621.78	2,589,756.32
Governmental Activities, Capital Assets, net	2,644,378.10	0.00	0.00	54,621.78	2,589,756.32

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

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

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

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	31,056.83	0.00	0.00	531.17	30,525.66	0.00	30,525.66
Total Governmental Activity							
Long-Term Liabilities	31,056.83	0.00	0.00	531.17	30,525.66	0.00	30,525.66

* 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.