



Trustees' Financial Summary

FY2012-13

Submit ID: 0751-88759274

**42 Richland County
0751 Fairview H S**

**** Recalculated ****

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: Jacki Young

Phone #: (406) 742-5265

(Signature)

(Date)

Chair, Board of Trustees: Randy Skov

(Signature)

(Date)

County Superintendent: Gail Anne Staffanson

(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 #
127	Misc	LOCAL		
200	Flex Administration	LOCAL		
252	REAP	FEDERAL		
296	REAP	FEDERAL		
318	REAP	FEDERAL		
325	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
328	AYP Award	STATE		
331	Vo Ed Agriculture	STATE		State
332	Vo Ed Family & Consumer Science	STATE		State
334	Multi District Incentive	STATE		
336	Advancing Agriculture Education Program	STATE		NA



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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)	120,402.41	99,928.70	225,272.30	
02	Taxes Receivable - Real and Personal (120-149)	822.28	1,317.85		
03	Taxes Receivable - Protested (150-159)	673.34	248.74		
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	121,898.03	101,495.29	225,272.30	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,495.62	1,566.59		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,495.62	1,566.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	120,402.41	99,928.70	225,272.30	
52	TOTAL FUND BALANCE/EQUITY	120,402.41	99,928.70	225,272.30	
53	TOTAL LIABILITIES AND FUND BALANCE	121,898.03	101,495.29	225,272.30	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		75,400.74	7,178.89	17,149.92
02	Taxes Receivable - Real and Personal (120-149)				322.87
03	Taxes Receivable - Protested (150-159)				341.33
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		75,400.74	7,178.89	17,814.12
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				664.20
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				664.20
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		75,400.74	7,178.89	17,149.92
52	TOTAL FUND BALANCE/EQUITY		75,400.74	7,178.89	17,149.92
53	TOTAL LIABILITIES AND FUND BALANCE		75,400.74	7,178.89	17,814.12



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,539.87			4,282.14
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)	2,044.97			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,584.84			4,282.14
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	4,584.84			4,282.14
52	TOTAL FUND BALANCE/EQUITY	4,584.84			4,282.14
53	TOTAL LIABILITIES AND FUND BALANCE	4,584.84			4,282.14



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,198.92	972,667.25		1.63
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	7,198.92	972,667.25		1.63
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	7,198.92	972,667.25		1.63
52	TOTAL FUND BALANCE/EQUITY	7,198.92	972,667.25		1.63
53	TOTAL LIABILITIES AND FUND BALANCE	7,198.92	972,667.25		1.63



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	167,464.19	818,559.48		
02	Taxes Receivable - Real and Personal (120-149)		18.30		
03	Taxes Receivable - Protested (150-159)		98.39		
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	167,464.19	818,676.17		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		116.69		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		116.69		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	167,464.19	818,559.48		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	167,464.19	818,559.48		
53	TOTAL LIABILITIES AND FUND BALANCE	167,464.19	818,676.17		



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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)			61,170.91	
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			61,170.91	
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			61,170.91	
52	TOTAL FUND BALANCE/EQUITY			61,170.91	
53	TOTAL LIABILITIES AND FUND BALANCE			61,170.91	



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Balance Sheet

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)	112,243.12	592,796.04		
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	112,243.12	592,796.04		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	750.00			
23	Warrants Payable (620)	83,560.82	590,331.63		
24	Other Current Liabilities (621-679)	27,932.30	2,464.41		
35	TOTAL LIABILITIES	112,243.12	592,796.04		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	112,243.12	592,796.04		



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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	28,007.26	30,744.17
1112 District Levy - Personal Property	6,895.24	7,516.47
1113 District Levy - Heavy Motor Vehicles	3,760.18	3,874.52
1114 District Levy - Pers Prop/Mobile Homes	280.84	289.21
1190 Penalties and Interest on Taxes	199.54	88.14
1330 Tuition from Schl Dists Outside State	200,535.63	182,098.66
1510 Interest Earnings	2,694.58	1,852.64
1900 Other Revenue from Local Sources	107.12	79.00
3110 Direct State Aid	418,865.37	432,451.94
3111 Quality Educator	34,602.75	36,504.00
3112 At Risk Student	1,783.21	1,616.03
3113 Indian Education For All	2,203.20	2,223.60
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	26,782.94	25,460.45
3444 State School Block Grant	19,181.14	20,702.47
3446 SB372 Block Grant Reimbursement	0.00	915.20
3460 Montana Oil and Gas Tax	235,472.74	409,043.98
6100 Material Prior Period Revenue Adjustments	-33,096.29	0.00
7810 Education Jobs Fund	491.26	0.00
9710 Residual Equity Transfers In	33,096.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	981,863.00	1,155,660.48

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		
1XX Personal Services - Salaries	331,666.50	342,997.99
2XX Personal Services - Employee Benefits	40,612.34	50,287.28
3XX Purchased Professional and Technical Services	1,542.00	1,107.21
4XX Purchased Property Services	394.68	304.95
5XX Other Purchased Services	5,350.33	1,365.12
6XX Supplies and Materials	28,892.01	46,464.47
810 Dues and Fees	0.00	6,291.00
8XX Other Expenditures	12,448.68	4,000.00
222X Educational Media Services		
1XX Personal Services - Salaries	22,891.22	23,545.73
2XX Personal Services - Employee Benefits	7,006.58	6,643.27
3XX Purchased Professional and Technical Services	0.00	1,412.00
5XX Other Purchased Services	0.00	352.21
6XX Supplies and Materials	9,549.03	8,927.23



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	27,135.00	30,448.44
			2XX Personal Services - Employee Benefits	6,635.19	6,332.88
			3XX Purchased Professional and Technical Services	1,736.26	0.00
			5XX Other Purchased Services	6,518.37	11,262.26
			6XX Supplies and Materials	3,341.60	3,816.01
			810 Dues and Fees	6,522.00	6,543.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	44,180.15	40,804.46
			2XX Personal Services - Employee Benefits	9,429.43	8,529.68
			3XX Purchased Professional and Technical Services	171.50	1,350.00
			4XX Purchased Property Services	0.00	104.76
			5XX Other Purchased Services	2,686.92	1,832.93
			6XX Supplies and Materials	2,811.05	2,911.82
			810 Dues and Fees	0.00	3,265.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	19,076.52	19,171.61
			2XX Personal Services - Employee Benefits	2,488.08	2,457.37
			3XX Purchased Professional and Technical Services	6,280.00	9,243.50
			5XX Other Purchased Services	2,526.79	1,589.34
			6XX Supplies and Materials	1,990.21	2,183.96
			810 Dues and Fees	482.50	211.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	59,222.43	55,777.75
			2XX Personal Services - Employee Benefits	13,231.80	13,637.44
			3XX Purchased Professional and Technical Services	2,045.00	0.00
			4XX Purchased Property Services	40,196.94	35,373.53
			5XX Other Purchased Services	11,374.98	11,134.58
			6XX Supplies and Materials	9,346.82	13,046.45
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	48,827.35	53,048.17
			2XX Personal Services - Employee Benefits	12,226.72	11,700.94
			6XX Supplies and Materials	876.38	1,480.41
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	1,738.74	1,783.43
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	76,543.57	82,538.07
			2XX Personal Services - Employee Benefits	7,233.41	6,563.24
			4XX Purchased Property Services	500.00	0.00
			6XX Supplies and Materials	16,768.57	12,655.86
710 School Sponsored Extracurricular Activities					



Trustees' Financial Summary

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**** Recalculated ****

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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	26,591.32	17,329.70
			2XX Personal Services - Employee Benefits	374.52	1,388.21
			5XX Other Purchased Services	10,755.38	8,624.15
			6XX Supplies and Materials	1,926.93	3,817.45
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	44,999.04	51,606.24
			2XX Personal Services - Employee Benefits	934.65	720.75
			5XX Other Purchased Services	26,059.28	17,919.34
			6XX Supplies and Materials	19,556.55	17,599.59
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	23,939.83	24,701.14
			2XX Personal Services - Employee Benefits	8,877.32	3,010.74
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,088,512.47</u>	<u>1,091,213.66</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					55,955.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,155,660.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,091,213.66	(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)					120,402.41	(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	27,181.00	46,406.66
1112 District Levy - Personal Property	5,486.91	11,486.99
1113 District Levy - Heavy Motor Vehicles	3,498.85	6,179.52
1114 District Levy - Pers Prop/Mobile Homes	152.08	415.86
1190 Penalties and Interest on Taxes	70.57	93.25
1510 Interest Earnings	666.57	748.51
1900 Other Revenue from Local Sources	16.70	78.70
2220 County On-Schedule Trans Reimb	10,808.90	10,241.26
3210 State On-Schedule Trans Reimb	10,808.92	10,241.27
3444 State School Block Grant	257.84	1,773.28
3446 SB372 Block Grant Reimbursement	0.00	911.66
3460 Montana Oil and Gas Tax	50,000.00	90,000.00

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

108,948.34	178,576.96
------------	------------

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,034.36	14,801.34
2XX Personal Services - Employee Benefits	5,687.23	5,578.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	7,120.24	6,819.34
2XX Personal Services - Employee Benefits	1,941.34	1,974.28
25XX Support Services - Business		
1XX Personal Services - Salaries	9,153.57	9,318.27
2XX Personal Services - Employee Benefits	3,694.91	3,694.40
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,108.39	3,915.20
2XX Personal Services - Employee Benefits	1,008.23	898.15
4XX Purchased Property Services	5,000.61	3,719.31
5XX Other Purchased Services	4,503.00	10,252.00
6XX Supplies and Materials	95.02	598.97
27XX Student Transportation Services		
5XX Other Purchased Services	66,115.27	94,008.36
6XX Supplies and Materials	178.28	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	10,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

121,640.45

165,578.12

Schedule Of Changes Worksheet

Beginning Fund Balance						86,929.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						178,576.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						165,578.12	(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)						99,928.70	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1.85	0.00
1190 Penalties and Interest on Taxes	0.66	0.00
1510 Interest Earnings	1,576.69	1,305.85
1900 Other Revenue from Local Sources	0.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,579.76	1,305.85

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		223,966.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,305.85	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		225,272.30	(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	752.26	548.45
2240 County Retirement Distribution	92,767.42	108,307.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,519.68	108,855.66

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	49,091.69	50,587.96
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,037.73	3,142.67
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,176.21	6,503.53
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,237.96	7,020.31
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,127.87	4,115.21
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,717.32	7,197.72
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,553.00	7,202.05
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,660.18	4,928.83
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,652.38	7,090.60
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,752.28	2,462.74
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	5,596.72	5,180.39
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,456.13	1,965.70



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

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

109,059.47

107,397.71

Schedule Of Changes Worksheet

Beginning Fund Balance						73,942.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						108,855.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						107,397.71	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						75,400.74	(5)



Trustees' Financial Summary

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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
127 Misc	
1510 Interest Earnings	172.77
1900 Other Revenue from Local Sources	208.56
	381.33
127 Subtotal	
318 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,221.00
325 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,393.00
331 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,460.00
332 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,718.00
334 Multi District Incentive	
3290 State - Other State Grants	2,619.24
336 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,992.57

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

PRC Program Function Object	2013 Value
127 Misc	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
5XX Other Purchased Services	2,969.67
200 Flex Administration	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	5,224.95
252 REAP	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	580.00
2XX Personal Services - Employee Benefits	113.97
5XX Other Purchased Services	1,440.00
6XX Supplies and Materials	9,102.48
23XX Support Services - General Administration	
5XX Other Purchased Services	574.98



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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
252	REAP			
	1XX	Regular Education Programs - Elementary/Secondary		
	23XX	Support Services - General Administration	810 Dues and Fees	3,350.00
	24XX	Support Services - School Administration	5XX Other Purchased Services	450.00
	25XX	Support Services - Business	5XX Other Purchased Services	307.07
			6XX Supplies and Materials	1,059.50
		252 Subtotal		16,978.00
296	REAP			
	1XX	Regular Education Programs - Elementary/Secondary		
	25XX	Support Services - Business	5XX Other Purchased Services	4,368.49
318	REAP			
	1XX	Regular Education Programs - Elementary/Secondary		
	1XXX	Instruction	4XX Purchased Property Services	10,198.60
			6XX Supplies and Materials	5,375.19
	26XX	Operation and Maintenance of Plant Services	6XX Supplies and Materials	647.21
		318 Subtotal		16,221.00
325	Vo Ed Carl Perkins Basic Grant			
	390	State Career & Technical Ed Entitlement - Undistributed		
	1XXX	Instruction	5XX Other Purchased Services	232.00
			6XX Supplies and Materials	2,161.00
		325 Subtotal		2,393.00
328	AYP Award			
	1XX	Regular Education Programs - Elementary/Secondary		
	1XXX	Instruction	6XX Supplies and Materials	3,000.70
331	Vo Ed Agriculture			
	391	State Career & Technical Ed Entitlement - Agriculture		
	1XXX	Instruction	6XX Supplies and Materials	1,460.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,615.81



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						34,802.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,992.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,615.81	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,178.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
127 Misc	381.33	2,969.67	-2,588.34
200 Flex Administration	0.00	5,224.95	-5,224.95
252 REAP	0.00	16,978.00	-16,978.00
296 REAP	0.00	4,368.49	-4,368.49
318 REAP	16,221.00	16,221.00	0.00
325 Vo Ed Carl Perkins Basic Grant	2,393.00	2,393.00	0.00
328 AYP Award	0.00	3,000.70	-3,000.70
331 Vo Ed Agriculture	1,460.00	1,460.00	0.00
332 Vo Ed Family & Consumer Science	1,718.00	0.00	1,718.00
334 Multi District Incentive	2,619.24	0.00	2,619.24
336 Advancing Agriculture Education Program	200.00	0.00	200.00
Total	<u>24,992.57</u>	<u>52,615.81</u>	<u>-27,623.24</u>



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	23,261.52	14,292.03
1112 District Levy - Personal Property	5,184.19	3,395.75
1113 District Levy - Heavy Motor Vehicles	3,067.06	1,559.30
1114 District Levy - Pers Prop/Mobile Homes	169.12	148.46
1190 Penalties and Interest on Taxes	91.90	66.09
1510 Interest Earnings	129.32	138.54
1900 Other Revenue from Local Sources	44.17	166.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,947.28	19,766.94

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,493.00	7,923.00
2XX Personal Services - Employee Benefits	454.09	1,073.12
4XX Purchased Property Services	0.00	770.00
6XX Supplies and Materials	10,220.27	2,528.28
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	10,000.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,167.36	22,294.40



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						19,677.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,766.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,294.40	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,149.92	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	1,320.00	1,200.00
1510 Interest Earnings	6.32	14.03
3260 State Driver's Education Reimbursement	2,310.92	2,044.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,637.24	3,259.00

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	2,310.00	1,664.00
2XX Personal Services - Employee Benefits	12.32	9.20
6XX Supplies and Materials	0.00	33.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,322.32	1,706.20

Schedule Of Changes Worksheet

Beginning Fund Balance	3,032.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,259.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,706.20	(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)	4,584.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	2.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2.23

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		4,279.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2.23	(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)		4,282.14	(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	47.26	37.93
3281 State Technology Aid	1,041.98	1,049.44
3445 State Combined Fund School Block Grant	0.00	1,686.22
3447 SB372 Combined Block Grant Reimbursement	0.00	1,014.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,089.24</u>	<u>3,787.98</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	1,220.00
6XX Supplies and Materials	0.00	2,213.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>3,433.84</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		6,844.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,787.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,433.84	(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)		7,198.92	(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	5,323.76	6,185.42
3460 Montana Oil and Gas Tax	833,224.39	0.00
6100 Material Prior Period Revenue Adjustments	38,513.00	-5,416.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	877,061.15	768.71

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	96,250.06	27,083.55
3XX Purchased Professional and Technical Services	0.00	5,750.00
5XX Other Purchased Services	22,142.47	0.00
6XX Supplies and Materials	29,454.32	12,815.95
7XX Property and Equipment Acquisition	13,846.67	9,235.00
23XX Support Services - General Administration		
6XX Supplies and Materials	15,977.77	0.00
25XX Support Services - Business		
5XX Other Purchased Services	0.00	866.43
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	36,475.00	0.00
6XX Supplies and Materials	0.00	3,500.00
7XX Property and Equipment Acquisition	382,603.35	39,464.44
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	35,000.00
9999 Undistributed		
971 Residual Equity Transfers Out	33,096.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	629,845.93	133,715.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,105,613.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						768.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,715.37	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						972,667.25	(5)



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42 Richland County
0751 Fairview H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	14.00	5.44
1900 Other Revenue from Local Sources	0.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>14.14</u>	<u>5.44</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	0.00	1,995.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,995.74</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,991.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,995.74	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1.63	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,146.95	947.56
6100 Material Prior Period Revenue Adjustments	0.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,146.95</u>	<u>4,947.56</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	690.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>690.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		162,516.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,947.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		167,464.19	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	7,257.60	1,860.11
1112 District Levy - Personal Property	1,603.32	401.78
1113 District Levy - Heavy Motor Vehicles	951.95	105.18
1114 District Levy - Pers Prop/Mobile Homes	54.02	25.06
1190 Penalties and Interest on Taxes	31.97	19.18
1510 Interest Earnings	1,545.55	2,086.86
1900 Other Revenue from Local Sources	13.92	20.80
3460 Montana Oil and Gas Tax	50,000.00	730,358.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,458.33	734,877.08

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		
1XX Personal Services - Salaries	0.00	8,796.90
2XX Personal Services - Employee Benefits	0.00	1,175.79
4XX Purchased Property Services	41,602.99	63,742.63
6XX Supplies and Materials	13,983.41	44,558.27
7XX Property and Equipment Acquisition	0.00	18,313.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,586.40	136,586.59

Schedule Of Changes Worksheet

Beginning Fund Balance	220,268.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	734,877.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	136,586.59	(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)	818,559.48	(5)



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**** Recalculated ****

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	28.59	28.56
1700 Student Extracurricular Activity Receipts	246,188.48	214,365.19
6100 Material Prior Period Revenue Adjustments	-117.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	246,099.26	214,393.75

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	230,650.81	225,675.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	230,650.81	225,675.74

Schedule Of Changes Worksheet

Beginning Fund Balance	72,452.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	214,393.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	225,675.74	(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)	61,170.91	(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	35,997.96	37,451.04
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	402,327.63	413,744.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,867.88	3,494.02
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	747.67	1,356.24
XX	XXX 26XX 41X	Energy Utility Services	31,550.27	30,779.09
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



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,214.04
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,214.04

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,404.32
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,348.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	68,012.95
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	53,048.17	0.00	0.00	0.00	
280	1XXX	2XX	11,700.94	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	1,480.41	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	1,783.43	0.00	0.00	0.00	
Totals			68,012.95	0.00	0.00	0.00	68,012.95

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	89,278.75	0.00	0.00	0.00	89,278.75
Land Improvements	185,430.32	0.00	0.00	0.00	185,430.32
Buildings	3,353,906.78	0.00	10,313.00	0.00	3,364,219.78
Machinery and Equipment	585,693.12	-17,401.76	9,235.00	0.00	577,526.36
Construction in Progress	29,828.50	0.00	47,464.43	0.00	77,292.93
Totals at Historical Cost	4,244,137.47	-17,401.76	67,012.43	0.00	4,293,748.14
Less Accumulated Depreciation For:					
Improvement Accum	36,950.24	-250.01	9,021.52	0.00	45,721.75
Building Accum	1,166,791.35	0.04	97,194.26	0.00	1,263,985.65
Machinery and Equipment Accum	199,261.95	58,546.29	64,618.86	0.00	322,427.10
Total Accumulated Depreciation	1,403,003.54	58,296.32	170,834.64	0.00	1,632,134.50
Governmental Activities, Capital Assets, net	2,841,133.93	-75,698.08	-103,822.21	0.00	2,661,613.64

* 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	56,148.91	0.00	0.00	6,360.24	49,788.67	0.00	49,788.67
Total Governmental Activity							
Long-Term Liabilities	56,148.91	0.00	0.00	6,360.24	49,788.67	0.00	49,788.67

* 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.