



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0133-28130340**

**08 Chouteau County  
0133 Fort Benton Elem**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Jeannette Nelson

**Phone #:** (406) 622-5691

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Angel Johnson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Rick Cook

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
596	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
599	Title I, Part A, Improving Basic Programs	FEDERAL	00801333110	84.010A
600	Aggregate Reim/Indirects	LOCAL		Local
602	Medicaid	STATE		State
610	21st Century Community Learning	FEDERAL	08014517-10	84.287
611	Multi-District	LOCAL		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	128,919.25	14,178.82		11,428.74
02	Taxes Receivable - Real and Personal (120-149)	11,525.75	917.63		
03	Taxes Receivable - Protested (150-159)	37,352.70	2,807.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				696.81
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	177,797.70	17,903.62		12,125.55
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	48,878.45	3,724.80		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	48,878.45	3,724.80		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	128,919.25	14,178.82		12,125.55
52	<b>TOTAL FUND BALANCE/EQUITY</b>	128,919.25	14,178.82		12,125.55
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	177,797.70	17,903.62		12,125.55



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		76,692.89	17,548.72	6,192.65
02	Taxes Receivable - Real and Personal (120-149)				175.45
03	Taxes Receivable - Protested (150-159)				494.49
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		76,692.89	17,548.72	6,862.59
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				669.94
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				669.94
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		76,692.89	17,548.72	6,192.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>		76,692.89	17,548.72	6,192.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		76,692.89	17,548.72	6,862.59



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				184.88
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				184.88
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				184.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>				184.88
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				184.88



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,700.54	12,594.64		
02	Taxes Receivable - Real and Personal (120-149)	470.61			
03	Taxes Receivable - Protested (150-159)	1,498.41			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,669.56	12,594.64		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,969.02			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,969.02			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,700.54	12,594.64		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,700.54	12,594.64		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,669.56	12,594.64		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,839.06		
02	Taxes Receivable - Real and Personal (120-149)		1,365.19		
03	Taxes Receivable - Protested (150-159)		4,496.02		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		9,700.27		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,861.21		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		5,861.21		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		3,839.06		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		3,839.06		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		9,700.27		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	477,659.77	466,989.77
1113 District Levy - Heavy Motor Vehicles	2,059.42	706.72
1190 Penalties and Interest on Taxes	2,128.93	2,150.11
1510 Interest Earnings	772.34	388.92
1900 Other Revenue from Local Sources	184.45	347.92
3110 Direct State Aid	484,308.93	491,813.89
3111 Quality Educator	50,877.45	48,921.44
3112 At Risk Student	6,623.22	6,671.28
3113 Indian Education For All	3,896.40	3,835.20
3114 American Indian Achievement Gap	1,000.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	45,947.02	41,766.48
3120 State Guaranteed Tax Base Aid	116,584.47	118,168.93
3444 State School Block Grant	110,690.27	127,642.07
3446 SB372 Block Grant Reimbursement	0.00	6,011.39
7810 Education Jobs Fund	568.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,303,300.68</b>	<b>1,317,214.12</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	472,689.04	496,953.67
2XX Personal Services - Employee Benefits	60,482.98	59,993.06
3XX Purchased Professional and Technical Services	12,360.43	5,287.50
4XX Purchased Property Services	4,817.47	1,711.18
5XX Other Purchased Services	2,342.13	1,653.23
6XX Supplies and Materials	76,057.40	42,402.32
810 Dues and Fees	5,184.36	3,187.38
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	14,177.76	4,844.75
2XX Personal Services - Employee Benefits	2,447.42	1,376.39
5XX Other Purchased Services	79.40	17.09
6XX Supplies and Materials	17.34	1,457.31
8XX Other Expenditures	2,320.00	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	20,620.02	21,135.00
2XX Personal Services - Employee Benefits	5,208.16	2,630.68
3XX Purchased Professional and Technical Services	0.00	970.64
6XX Supplies and Materials	1,006.96	4,960.87
<b>23XX Support Services - General Administration</b>		



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	36,887.08	37,100.43
			2XX Personal Services - Employee Benefits	5,280.00	5,524.23
			3XX Purchased Professional and Technical Services	190.00	532.87
			5XX Other Purchased Services	3,254.88	7,783.74
			6XX Supplies and Materials	377.37	0.00
			810 Dues and Fees	1,451.25	1,593.75
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	84,293.45	96,928.04
			2XX Personal Services - Employee Benefits	15,985.71	6,647.52
			3XX Purchased Professional and Technical Services	1,318.66	1,160.00
			4XX Purchased Property Services	675.00	341.65
			5XX Other Purchased Services	2,689.62	3,215.23
			6XX Supplies and Materials	4,002.87	1,217.93
			810 Dues and Fees	931.50	895.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	19,915.27	20,960.57
			2XX Personal Services - Employee Benefits	10,848.67	9,572.60
			3XX Purchased Professional and Technical Services	2,862.51	7,276.51
			4XX Purchased Property Services	1,264.56	1,970.81
			5XX Other Purchased Services	4,221.24	4,323.06
			6XX Supplies and Materials	7,793.94	10,680.64
			810 Dues and Fees	2,024.17	1,771.46
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	108,158.67	103,625.60
			2XX Personal Services - Employee Benefits	12,748.94	12,381.23
			3XX Purchased Professional and Technical Services	7,170.50	8,814.40
			4XX Purchased Property Services	62,332.66	80,136.41
			5XX Other Purchased Services	139.95	1,082.72
			6XX Supplies and Materials	23,646.96	24,213.32
			810 Dues and Fees	2,073.35	2,322.40
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	10,661.00	7,000.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	85,398.00	94,604.56
			2XX Personal Services - Employee Benefits	13,491.05	16,873.40
			3XX Purchased Professional and Technical Services	2,154.07	40.00
			4XX Purchased Property Services	500.00	0.00
			5XX Other Purchased Services	96.70	94.45
			6XX Supplies and Materials	6,244.92	2,264.30
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	3,162.85	3,104.48



# Trustees' Financial Summary

FY2012-13

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08 Chouteau County  
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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
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	8,750.00	13,455.00
			2XX Personal Services - Employee Benefits	983.10	587.54
			6XX Supplies and Materials	1,216.56	0.00
	<b>420 Title I, Part A, Improving Basic Programs</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	18,822.11	14,144.10
			2XX Personal Services - Employee Benefits	0.00	1,264.29
			3XX Purchased Professional and Technical Services	0.00	125.00
			6XX Supplies and Materials	0.00	117.88
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	1,525.84	1,758.63
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	3,225.20	5,546.00
			2XX Personal Services - Employee Benefits	1,312.44	1,367.39
			4XX Purchased Property Services	0.00	180.00
			5XX Other Purchased Services	50.23	17.09
			6XX Supplies and Materials	0.00	94.05
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	4,575.76	4,312.52
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	18,250.00	17,550.00
			3XX Purchased Professional and Technical Services	0.00	36.00
			4XX Purchased Property Services	929.57	0.00
			5XX Other Purchased Services	76.95	316.02
			6XX Supplies and Materials	4,178.02	2,024.66
			810 Dues and Fees	49.25	844.50
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			4XX Purchased Property Services	368.64	397.90
			5XX Other Purchased Services	11.58	307.93
			6XX Supplies and Materials	7,266.64	7,512.40
			810 Dues and Fees	569.37	509.49
	<b>999 Undistributed</b>				
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	20,000.00	20,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,316,219.50</u>	<u>1,317,102.77</u>



# Trustees' Financial Summary

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08 Chouteau County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						128,807.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,317,214.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,317,102.77	(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)						128,919.25	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	36,703.12	37,766.01
1113 District Levy - Heavy Motor Vehicles	158.64	57.25
1190 Penalties and Interest on Taxes	148.45	161.72
1510 Interest Earnings	81.27	69.41
1900 Other Revenue from Local Sources	280.35	0.00
2220 County On-Schedule Trans Reimb	889.55	1,038.88
3210 State On-Schedule Trans Reimb	895.30	1,039.50
3444 State School Block Grant	3,552.85	4,859.99
3446 SB372 Block Grant Reimbursement	0.00	463.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>42,709.53</b>	<b>45,456.29</b>

### 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	42,790.30	43,637.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>42,790.30</b>	<b>43,637.25</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		12,359.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		45,456.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		43,637.25	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		14,178.82	(5)



# Trustees' Financial Summary

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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	26.82	10.42
1611 National School Lunch Program	39,385.60	40,100.52
1623 Milk Sales	10.00	0.00
1632 Daily Adult Sales	1,998.90	1,649.30
1900 Other Revenue from Local Sources	71.63	0.00
3220 State Food Services Match	117.10	696.81
4550 Federal Child Nutrition	62,065.52	48,447.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>103,675.57</b>	<b>90,904.81</b>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	59,759.61	57,868.57
4XX Purchased Property Services	1,343.55	867.81
5XX Other Purchased Services	470.80	1,015.61
6XX Supplies and Materials	41,433.60	25,490.50
810 Dues and Fees	701.00	0.00
8XX Other Expenditures	146.10	465.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>103,854.66</b>	<b>85,707.84</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,928.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	90,904.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,707.84	(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)	12,125.55	(5)



# Trustees' Financial Summary

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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	371.16	274.16
2240 County Retirement Distribution	140,478.20	147,213.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>140,849.36</b>	<b>147,487.30</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	86,112.93	77,477.37
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,111.49	19,054.58
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,488.35	3,146.04
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,238.42	5,510.08
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	12,649.35	14,133.64
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,359.32	2,671.68
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	15,125.02	14,518.61
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	12,401.70	13,757.89
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,221.70	1,959.98
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	307.68	249.05
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	204.64	232.46
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	433.83	774.11
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	546.91	513.62



# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,340.38	2,298.54
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	8,254.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				143,541.72	164,552.56

### Schedule Of Changes Worksheet

Beginning Fund Balance						93,758.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						147,487.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						164,552.56	(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)						76,692.89	(5)





# Trustees' Financial Summary

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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
602	Medicaid			
	1XX Regular Education Programs - Elementary/Secondary			
	23XX Support Services - General Administration			
			810 Dues and Fees	81,645.32
610	21st Century Community Learning			
	434 Title IV, Part B, 21st Century Community Learning Centers			
	1XXX Instruction			
			1XX Personal Services - Salaries	6,880.00
			2XX Personal Services - Employee Benefits	1,055.31
			3XX Purchased Professional and Technical Services	4,670.00
			5XX Other Purchased Services	1,865.94
			6XX Supplies and Materials	4,576.15
	27XX Student Transportation Services			
			1XX Personal Services - Salaries	428.40
			2XX Personal Services - Employee Benefits	52.74
			<b>610 Subtotal</b>	<b>19,528.54</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>219,745.66</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,680.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	222,613.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	219,745.66	(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)	17,548.72	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
596 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	22,332.00	22,332.00	0.00
599 Title I, Part A, Improving Basic Programs	95,801.00	95,801.00	0.00



# Trustees' Financial Summary

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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
600 Aggregate Reim/Indirects	11.51	438.80	-427.29
602 Medicaid	81,856.56	81,645.32	211.24
610 21st Century Community Learning	19,528.54	19,528.54	0.00
611 Multi-District	3,084.37	0.00	3,084.37
<b>Total</b>	<b>222,613.98</b>	<b>219,745.66</b>	<b>2,868.32</b>



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	6,259.34	7,569.04
1113 District Levy - Heavy Motor Vehicles	27.14	11.50
1190 Penalties and Interest on Taxes	22.65	28.29
1340 Fees for Adult Education	505.00	775.00
1510 Interest Earnings	18.03	20.86
1900 Other Revenue from Local Sources	40.00	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,872.16	8,404.69
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,400.00	3,257.20
4XX Purchased Property Services	35.99	0.00
5XX Other Purchased Services	36.00	40.00
6XX Supplies and Materials	1,627.54	4,736.99

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,099.53	8,034.19
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### Schedule Of Changes Worksheet

Beginning Fund Balance	5,822.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,404.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,034.19	(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)	6,192.65	(5)



# Trustees' Financial Summary

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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	0.97	0.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.97	0.67

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	184.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.67	(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)	184.88	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	19,537.37	19,818.62
1113 District Levy - Heavy Motor Vehicles	84.28	30.02
1190 Penalties and Interest on Taxes	82.14	86.54
1510 Interest Earnings	9.57	7.48
3281 State Technology Aid	1,255.25	1,235.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,968.61	21,178.47

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

PRC Program Function Object	2012 Value	2013 Value
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	25,921.30	16,891.00
2XX Personal Services - Employee Benefits	123.00	158.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	26,044.30	17,049.88

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,571.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,178.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,049.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,700.54	(5)



# Trustees' Financial Summary

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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	22.86	30.32
1900 Other Revenue from Local Sources	51.56	0.00
3445 State Combined Fund School Block Grant	3,517.41	6,519.20
3447 SB372 Combined Block Grant Reimbursement	0.00	1,064.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,591.83</b>	<b>7,614.00</b>

### 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	0.00	1,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>1,200.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,180.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,614.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,200.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,594.64	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
5400 Proceeds from Long-Term Liabilities	38,766.10	14,340.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	38,766.10	14,340.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	38,766.10	14,340.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	38,766.10	14,340.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,340.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,340.00	(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)		0.00 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	58,324.57	59,448.10
1113 District Levy - Heavy Motor Vehicles	252.83	90.14
1190 Penalties and Interest on Taxes	234.76	255.73
1510 Interest Earnings	162.47	116.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>58,974.63</b>	<b>59,910.62</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	50,000.00
8XX Other Expenditures	44,065.06	46,560.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>44,065.06</b>	<b>96,560.90</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		40,489.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		59,910.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		96,560.90	(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)		3,839.06	(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	53,003.36	55,150.75
XX	39X 1XXX 112	Certified Teacher Staff Salaries	8,750.00	13,455.00
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	472,747.61	493,042.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,375.64	3,130.87
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,606.41	1,971.65
XX	XXX 26XX 41X	Energy Utility Services	36,305.30	41,128.96
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	49,427.10	71,340.00
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	28,224.44
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,224.44

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,407.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,642.99
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	116,981.19
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	94,604.56	0.00	0.00	0.00
280	1XXX	2XX	16,873.40	0.00	0.00	0.00
280	1XXX	3XX	40.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	94.45	0.00	0.00	0.00
280	1XXX	6XX	2,264.30	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	3,104.48	0.00	0.00	0.00
<b>Totals</b>			116,981.19	0.00	0.00	116,981.19

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

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



# Trustees' Financial Summary

FY2012-13

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	162,000.00	0.00	0.00	0.00	162,000.00
Buildings	3,314,788.94	0.00	134,340.00	0.00	3,449,128.94
Machinery and Equipment	203,475.23	0.00	0.00	0.00	203,475.23
Totals at Historical Cost	3,680,264.17	0.00	134,340.00	0.00	3,814,604.17
Less Accumulated Depreciation For:					
Building Accum	2,353,663.50	0.00	50,542.60	0.00	2,404,206.10
Machinery and Equipment Accum	102,582.76	0.00	10,396.85	0.00	112,979.61
Total Accumulated Depreciation	2,456,246.26	0.00	60,939.45	0.00	2,517,185.71
Governmental Activities, Capital Assets, net	1,224,017.91	0.00	73,400.55	0.00	1,297,418.46

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	1,182.32	0.00	0.00
General Administration (23XX)	1,524.88	0.00	0.00
Financial Administration (25XX)	550.00	0.00	0.00
Operations and Maintenance (26XX)	37,344.44	0.00	0.00
Food Service (31XX)	361.73	0.00	0.00
Unallocated	19,976.08	0.00	0.00
Total Depreciation for FY2013	60,939.45	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	30,455.42	2,394.89	0.00	0.00	32,850.31	0.00	32,850.31
Other Post Employment Benefits	71,964.00	0.00	0.00	16,416.50	55,547.50	0.00	55,547.50
Total Governmental Activity							
Long-Term Liabilities	102,419.42	2,394.89	0.00	16,416.50	88,397.81	0.00	88,397.81

\* 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.