



Trustees' Financial Summary

FY2012-13

Submit ID: 0599-29701907

32 Missoula County

0599 Frenchtown K-12 Schools

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: Cindy McMurray

Phone #: (406) 626-2600

(Signature)

(Date)

Chair, Board of Trustees: Dianne Burke

(Signature)

(Date)

County Superintendent: Erin Lipkind

(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 #
001	Remainder of 001	LOCAL	320599001	
002	FACILITIES IMPROVEMENT ACCOUNT	LOCAL	320599002	
006	2008-09 MEC HS	LOCAL	320599006	
007	Misc Remainder 007	LOCAL	320599007	
009	Bus Revenue	LOCAL	320599009	
011	Misc Remainder of 011	LOCAL	320599011	
013	ESPN MT HS Sports Book Donation	LOCAL	320599013	
014	Misc Remainder of 014	LOCAL	320599014	
015	Spirit & Pride	LOCAL	320599015	
016	Misc Remainder of 016	LOCAL	320599016	
017	MHSA Revenues	LOCAL	320599017	
018	MSeLC Compensation 2010-11	LOCAL	320599018	
019	2010 Legal Fees Settlement	LOCAL	320599019	
021	Misc Remainder of 021	LOCAL	320599021	
022	Resale of Used Books	LOCAL	320599022	
023	Book Fair	LOCAL	320599023	
024	BAND DONATION JH	LOCAL	024	
025	Fuel Your School Donation	LOCAL	320599025	
026	Soccer Field Donations	LOCAL	320599026	
028	Remainder of 028	LOCAL	320599028	
029	Mec Counselor's fund for Coats	LOCAL	32059029	
031	Bonneville Power Money 2010-11	LOCAL	320599031	
032	2011-2012 EEE ELEM	LOCAL	320599032	
033	Interest & Dividend Building	LOCAL	320599033	
034	Misc Remainder of 034	LOCAL	320599034	
037	2011-12 Donation/Repair Volleyball Nets	LOCAL	320599037	
038	Oudenhoven Memorial-JH Math	LOCAL	320599038	
040	MT Youth Sing	LOCAL	320599040	
042	HIGH SCHOOL SENIOR PARTY DONATIONS	LOCAL	320599042	
043	Misc Remainder 043	LOCAL	320599043	
045	Shakespeare in the Schools-HS	LOCAL	320599046	
046	Shakespeare in the Schools-Elem	LOCAL	320599046	
047	One Class at a Time-Henderson	LOCAL	320599047	
048	Madrigal Dinner & Play	LOCAL	320599048	
049	Misc Remainder 049	LOCAL	320599049	
050	BONDURANT MEMORIAL	LOCAL	050	
051	Colt's Corral winner's fund	LOCAL	320599051	



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
052	Red Ribbon Contest-JH	LOCAL	320599052	
054	Tolman Scholarship	LOCAL	32599054	
055	2012-2013 Substance Abuse Grant (County)	LOCAL	320599055	
056	2012-2013 Colts Cafe	LOCAL	320599056	
057	Science Palooza	LOCAL	320599057	
059	Broncs Stampede	LOCAL	320599059	
061	United Way Intermediate school	LOCAL	320599061	
062	Miscellaneous State Grant	STATE	320599062	State
063	Lindo Project	LOCAL	320599063	
064	One Day at a Time - Kelly	LOCAL	320599064	
065	Remainder of 065	LOCAL	320599065	
067	HS Band-Parent Organization	LOCAL	320599067	
068	MT Libraries-Elem	LOCAL	320599068	
069	One Class at a Time - Hargesheimer	LOCAL	320599069	
071	JH Soccer Start-up Monies	LOCAL	320599071	
077	Plum Creek Great Classroom award	LOCAL	320599077	
080	Ghost Out DUI Task Force	LOCAL	320599080	
082	Lower level Readers donation	LOCAL	320599082	
083	Softball Dugouts/Improvements	LOCAL	320599083	
085	CYR MEMORIAL	LOCAL	320599085	
086	Morgan Benson Memorial Scholarship	LOCAL	320599086	
087	Student Council	LOCAL	320599087	
088	Jimmy Howard Memorial	LOCAL	320599088	
089	Athletics/Physicals	LOCAL	320599089	
090	Speed Connect/Wireless	LOCAL	320599090	
091	Remainder of 091	LOCAL	320599091	
092	Correction Cty revenue for ARRA 2011	LOCAL	320599092	
093	Concessions/Softball	LOCAL	320599093	
094	McColum Memorial	LOCAL	320599094	
095	Misc Remaining amount	LOCAL	32059905	
096	PTSA Reimbursements	LOCAL	320599096	
098	Montana Medicaid	LOCAL	320599098	
099	Mental Health CSCT	LOCAL	320599099	
100	Golf Program	LOCAL	320599100	
133	Gifted and Talented	STATE	3205990133	State
142	Title II Part A	FEDERAL	3205990142	84.367
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3205990143	84.367



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PRC	Title	Project Type	Project Number	CFDA #
300	King Ranch Ladies Scholarship	LOCAL	320599300	
303	Kiwanis Scholarship/AJ Memorial	LOCAL	320599303	
305	Jim Benn Memorial	LOCAL	320599305	
306	Quilt Club Scholarship	LOCAL	320599306	
307	Key Club Scholarship	LOCAL	320599307	
308	RAY WHITE EDUCATIONAL SCHOLARSHIP	LOCAL	320599308	
310	Muralt Scholarship	LOCAL	320599310	
312	Title I, Part A, Improving Basic Programs	FEDERAL	3205990312	84.010A
313	Title I, Part A, Improving Basic Programs	FEDERAL	3205990313	84.010A
329	Jobs for Montana Graduates	STATE	3205992009	State
340	Vo Ed Family & Consumer Science	STATE	SC 803 20 2010	State
341	Vo Ed Family & Consumer Science	STATE	SC 803 20 2011	State
342	Vo Ed Family & Consumer Science	STATE	SC 803 20 2012	State
343	Vo Ed Family & Consumer Science	STATE	SC 803 20 2013	State
351	Vo Ed Tech Ed/Industrial Arts	STATE	SC 803 21 2011	State
352	Vo Ed Tech Ed/Industrial Arts	STATE	SC 803 21 2012	State
353	Vo Ed Tech Ed/Industrial Arts	STATE	SC 803 21 2013	State
360	Vo Ed Business/Marketing	STATE	SC 803 07 2010	State
361	Vo Ed Business/Marketing	STATE	SC 803 07 2011	State
362	Vo Ed Business/Marketing	STATE	SC 803 07 2012	State
363	Vo Ed Business/Marketing	STATE	SC 803 07 2013	State
367	Vo Ed Business/Marketing	STATE	SC 803 07 2007	State
368	Vo Ed Business/Marketing	STATE	SC 803 07 2008	State
369	Vo Ed Business/Marketing	STATE	SC 803 07 2009	State
373	2008 Indian Ed for All	STATE	320599373	
374	2008 Cap Investment & Defer Maint	STATE	320599374	
480	Summer School	LOCAL	320599480	Local
773	IDEA Part B	FEDERAL	3205990773	84.027
793	IDEA Preschool	FEDERAL	3205990793	84.173A
810	Sorrel Springs Scholarship	LOCAL	320599810	
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	32059982313BG	84.048A
861	Broncs Booster Monies	LOCAL	320599861	
880	Remainder of 880	LOCAL	320599880	
893	Remainder of 893	LOCAL	320599893	
898	2005 Missoula Electric Coop	LOCAL	320599898	



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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)	1,214,224.08	79,679.43	351,267.44	12,709.42
02	Taxes Receivable - Real and Personal (120-149)	209,640.07	25,091.90	1,515.21	
03	Taxes Receivable - Protested (150-159)	41,687.64	4,507.72	895.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,237.21
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,465,551.79	109,279.05	353,677.73	15,946.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,118.12	382.95		
25	Deferred Revenue (680)	251,327.71	29,599.62	2,410.29	
26	Other Liabilities (690-699)			69,200.00	
35	TOTAL LIABILITIES	254,445.83	29,982.57	71,610.29	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	385,636.82	1,914.07		
48	Fund Balance for Budget	825,469.14	77,382.41	282,067.44	15,946.63
52	TOTAL FUND BALANCE/EQUITY	1,211,105.96	79,296.48	282,067.44	15,946.63
53	TOTAL LIABILITIES AND FUND BALANCE	1,465,551.79	109,279.05	353,677.73	15,946.63



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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)	10,908.82	337,806.58	-74,649.51	19,738.78
02	Taxes Receivable - Real and Personal (120-149)	1.00			28.77
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			356,534.60	
06	Other Current Assets (190-210)			4,000.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,909.82	337,806.58	285,885.09	19,767.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			127.00	7,210.43
25	Deferred Revenue (680)	1.00			28.77
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.00		127.00	7,239.20
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			20,529.56	
48	Fund Balance for Budget	10,908.82	337,806.58	265,228.53	12,528.35
52	TOTAL FUND BALANCE/EQUITY	10,908.82	337,806.58	285,758.09	12,528.35
53	TOTAL LIABILITIES AND FUND BALANCE	10,909.82	337,806.58	285,885.09	19,767.55



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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)	12,097.45			10,907.55
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)	7,200.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,297.45			10,907.55
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)	180.00			
48	Fund Balance for Budget	19,117.45			10,907.55
52	TOTAL FUND BALANCE/EQUITY	19,297.45			10,907.55
53	TOTAL LIABILITIES AND FUND BALANCE	19,297.45			10,907.55



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,472.85	72,489.60		1,432,142.70
02	Taxes Receivable - Real and Personal (120-149)	3,949.15			127,570.57
03	Taxes Receivable - Protested (150-159)	761.33			25,527.05
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	13,183.33	72,489.60		1,585,240.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				1,095,148.75
25	Deferred Revenue (680)	4,710.48			153,097.62
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,710.48			1,248,246.37
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	8,472.85	72,489.60		336,993.95
52	TOTAL FUND BALANCE/EQUITY	8,472.85	72,489.60		336,993.95
53	TOTAL LIABILITIES AND FUND BALANCE	13,183.33	72,489.60		1,585,240.32



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,411.33	13,556.59		
02	Taxes Receivable - Real and Personal (120-149)		152.28		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,411.33	13,708.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		152.28		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		152.28		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	4,411.33	13,556.59		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,411.33	13,556.59		
53	TOTAL LIABILITIES AND FUND BALANCE	4,411.33	13,708.87		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			570,851.69	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			119,909.58	
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			690,761.27	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			186,043.63	
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			186,043.63	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			504,717.64	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			504,717.64	
53	TOTAL LIABILITIES AND FUND BALANCE			690,761.27	



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,095.09		105,533.34	
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	39,095.09		105,533.34	
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	39,095.09		105,533.34	
52	TOTAL FUND BALANCE/EQUITY	39,095.09		105,533.34	
53	TOTAL LIABILITIES AND FUND BALANCE	39,095.09		105,533.34	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	124,400.89	165,955.30		
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	124,400.89	165,955.30		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	124,400.89	165,955.30		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	124,400.89	165,955.30		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	124,400.89	165,955.30		



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



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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
1110 District Tax Levy	178,935.05	0.00
1111 District Levy - Real Property	1,434,560.67	1,440,172.92
1112 District Levy - Personal Property	36,762.44	211,218.55
1113 District Levy - Heavy Motor Vehicles	0.00	71.69
1114 District Levy - Pers Prop/Mobile Homes	42,928.89	22,129.19
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	115,465.96	181,053.36
1190 Penalties and Interest on Taxes	6,862.70	15,177.76
1510 Interest Earnings	1,962.47	3,864.39
1900 Other Revenue from Local Sources	1,461.83	2,976.25
3110 Direct State Aid	3,292,607.68	3,305,679.12
3111 Quality Educator	320,979.67	296,430.73
3112 At Risk Student	28,525.86	28,732.83
3113 Indian Education For All	25,765.20	25,173.60
3114 American Indian Achievement Gap	6,600.00	7,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	301,213.84	282,883.99
3117 State Tuition for State Placement	0.00	1,982.00
3120 State Guaranteed Tax Base Aid	1,425,451.17	1,538,167.77
3444 State School Block Grant	534,587.10	549,496.67
3446 SB372 Block Grant Reimbursement	0.00	11,332.70
6100 Material Prior Period Revenue Adjustments	14,646.00	20,705.62
7810 Education Jobs Fund	3,861.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,773,178.20	7,944,449.14

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	2,941,162.10	3,036,037.00
2XX Personal Services - Employee Benefits	351,879.02	362,970.50
3XX Purchased Professional and Technical Services	994.50	0.00
4XX Purchased Property Services	20.40	0.00
5XX Other Purchased Services	6,349.53	3,803.83
6XX Supplies and Materials	69,918.98	77,444.54
810 Dues and Fees	1,435.00	1,773.50
21XX Support Services - Students		
1XX Personal Services - Salaries	188,470.14	213,204.56
2XX Personal Services - Employee Benefits	19,293.13	20,606.03
3XX Purchased Professional and Technical Services	44,572.50	30,195.00
5XX Other Purchased Services	1,413.24	1,472.71
6XX Supplies and Materials	13,855.90	16,319.11



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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				
	21XX Support Services - Students				
			810 Dues and Fees	30.00	0.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	26,809.66	27,709.72
			2XX Personal Services - Employee Benefits	246.01	206.06
			3XX Purchased Professional and Technical Services	199.00	0.00
			5XX Other Purchased Services	230.43	3,812.20
			6XX Supplies and Materials	143,611.97	158,277.27
			810 Dues and Fees	9,603.22	10,088.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	189,293.61	158,994.06
			2XX Personal Services - Employee Benefits	6,819.15	15,586.10
			5XX Other Purchased Services	2,474.70	1,734.75
			6XX Supplies and Materials	27,317.57	31,488.74
			810 Dues and Fees	1,319.00	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	110,440.10	112,619.87
			2XX Personal Services - Employee Benefits	10,700.58	10,886.05
			3XX Purchased Professional and Technical Services	4,757.28	14,191.12
			5XX Other Purchased Services	6,979.83	5,061.02
			6XX Supplies and Materials	4,812.64	2,170.11
			810 Dues and Fees	7,086.75	200.00
			8XX Other Expenditures	638.00	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	422,877.39	367,938.91
			2XX Personal Services - Employee Benefits	68,730.70	65,724.00
			3XX Purchased Professional and Technical Services	936.50	2,600.00
			4XX Purchased Property Services	3,021.73	0.00
			5XX Other Purchased Services	18,880.98	4,606.12
			6XX Supplies and Materials	19,037.89	21,618.59
			810 Dues and Fees	2,030.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	144,591.37	167,949.19
			2XX Personal Services - Employee Benefits	24,755.38	17,922.00
			3XX Purchased Professional and Technical Services	27,545.00	34,671.20
			4XX Purchased Property Services	15,848.82	4,723.54
			5XX Other Purchased Services	97,464.25	88,229.88
			6XX Supplies and Materials	107,815.54	110,118.54
			810 Dues and Fees	2,860.00	598.00
			8XX Other Expenditures	238.92	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	431,487.21	412,307.42
			2XX Personal Services - Employee Benefits	86,628.37	78,764.39



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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				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	15,512.21	2,079.80
			4XX Purchased Property Services	552,846.78	539,495.56
			5XX Other Purchased Services	24,854.65	27,274.14
			6XX Supplies and Materials	112,092.59	126,091.23
			810 Dues and Fees	3,251.00	6,998.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	647.45
			6XX Supplies and Materials	0.00	520.32
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	27,821.00	58,480.20
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	9,069.89	8,721.11
			850 Interest on Debt	929.95	445.41
			860 Agent Fees/Issuance Costs	0.00	14.30
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	17,986.61
			2XX Personal Services - Employee Benefits	0.00	4,268.70
			4XX Purchased Property Services	0.00	1,219.57
			5XX Other Purchased Services	0.00	6.00
			6XX Supplies and Materials	245.94	2,085.88
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	361,132.60	331,643.27
			2XX Personal Services - Employee Benefits	78,152.77	92,252.24
			3XX Purchased Professional and Technical Services	797.00	189.00
			5XX Other Purchased Services	3,814.33	3,534.35
			6XX Supplies and Materials	11,054.29	12,166.47
			810 Dues and Fees	280.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	145,007.40	156,406.44
			2XX Personal Services - Employee Benefits	25,147.04	25,943.49
			3XX Purchased Professional and Technical Services	82,288.00	86,934.50
			5XX Other Purchased Services	174.42	319.10
			6XX Supplies and Materials	3,476.87	4,567.97
			810 Dues and Fees	317.00	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	3,523.15	1,787.00
			6XX Supplies and Materials	58.22	8,897.25
		25XX Support Services - Business			
			6XX Supplies and Materials	82,294.70	2,491.75



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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
	329 State Miscellaneous Grants				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	70.60
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	24.91
			5XX Other Purchased Services	417.20	164.09
			6XX Supplies and Materials	91.84	79.95
			810 Dues and Fees	342.50	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	902.14	25.78
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	218,425.28	192,141.18
			2XX Personal Services - Employee Benefits	38,609.33	30,359.09
			3XX Purchased Professional and Technical Services	43.00	90.00
			4XX Purchased Property Services	0.00	3,139.66
			5XX Other Purchased Services	974.17	1,791.72
			6XX Supplies and Materials	23,280.94	24,390.72
			810 Dues and Fees	110.00	110.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,857.00	709.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	26.48	2.88
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	34.59	0.00
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	146.72	147.23
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	5.54	0.54
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	13.51	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	35,987.86	35,284.53
			2XX Personal Services - Employee Benefits	647.30	654.39
			4XX Purchased Property Services	26.53	0.00
			5XX Other Purchased Services	5,270.49	7,939.77
			6XX Supplies and Materials	2,803.90	4,413.32
			810 Dues and Fees	3,239.00	3,118.50



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	262.56
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	174,786.05	185,223.32
			2XX Personal Services - Employee Benefits	2,925.49	3,371.49
			3XX Purchased Professional and Technical Services	7,783.54	10,046.46
			4XX Purchased Property Services	1,633.78	1,089.07
			5XX Other Purchased Services	14,377.59	16,231.61
			6XX Supplies and Materials	50,995.16	61,202.53
			810 Dues and Fees	4,420.00	4,785.00
	830 Public Library Services				
		33XX Community Services			
			1XX Personal Services - Salaries	618.75	323.35
			2XX Personal Services - Employee Benefits	4.41	0.00
	860 Community Drug Free Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	8.56	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	26,189.23	51,998.32
			2XX Personal Services - Employee Benefits	24,004.85	13,270.55
			4XX Purchased Property Services	10,732.20	16,666.64
			5XX Other Purchased Services	1,026.52	647.39
			6XX Supplies and Materials	253.17	1,999.28
			810 Dues and Fees	0.00	1,061.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	35,115.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,909,755.49</u>	<u>7,890,927.17</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,340,451.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,944,449.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,890,927.17	(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	385,636.82	Less Last Year	568,504.56	(4b)		-182,867.74	
						-182,867.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,211,105.96	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	18,377.61	0.00
1111 District Levy - Real Property	147,957.48	176,629.63
1112 District Levy - Personal Property	1,126.80	24,985.25
1113 District Levy - Heavy Motor Vehicles	0.00	8.79
1114 District Levy - Pers Prop/Mobile Homes	4,301.46	2,777.89
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,606.88	19,150.60
1190 Penalties and Interest on Taxes	829.97	1,644.21
1510 Interest Earnings	71.33	145.89
1900 Other Revenue from Local Sources	0.00	125.00
2220 County On-Schedule Trans Reimb	113,728.65	114,996.20
3210 State On-Schedule Trans Reimb	113,728.65	114,996.20
3444 State School Block Grant	11,442.64	12,983.41
3446 SB372 Block Grant Reimbursement	0.00	1,171.14
6100 Material Prior Period Revenue Adjustments	60.90	271.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	427,232.37	469,885.56

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	27,609.92	27,263.77
2XX Personal Services - Employee Benefits	3,486.08	3,539.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	36,305.75	29,178.52
2XX Personal Services - Employee Benefits	2,893.52	1,545.88
25XX Support Services - Business		
1XX Personal Services - Salaries	12,423.64	14,609.17
2XX Personal Services - Employee Benefits	1,911.34	2,370.15
5XX Other Purchased Services	0.00	6,850.64
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,713.44	5,626.63
2XX Personal Services - Employee Benefits	959.90	1,009.79
4XX Purchased Property Services	12,701.72	11,655.11
5XX Other Purchased Services	463.11	490.34
6XX Supplies and Materials	232.22	560.50
27XX Student Transportation Services		
1XX Personal Services - Salaries	208,035.11	219,405.69
2XX Personal Services - Employee Benefits	17,558.42	25,539.37
3XX Purchased Professional and Technical Services	3,308.98	2,139.00
4XX Purchased Property Services	1,965.59	619.43



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation 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					
	27XX Student Transportation Services					
			5XX Other Purchased Services	13,954.54	15,361.80	
			6XX Supplies and Materials	71,081.87	67,351.55	
			810 Dues and Fees	55.00	55.00	
	280 Special Education - Local and State					
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	1,241.97	1,038.33	
			5XX Other Purchased Services	493.59	54.84	
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	36,020.76	35,542.50	
			2XX Personal Services - Employee Benefits	6,074.32	3,291.07	
			4XX Purchased Property Services	229.46	261.18	
			5XX Other Purchased Services	1,800.00	1,936.50	
			6XX Supplies and Materials	10,366.16	10,260.39	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				476,886.41	487,556.65	

Schedule Of Changes Worksheet

Beginning Fund Balance					96,768.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					469,885.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					487,556.65	(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	1,914.07	Less Last Year	1,714.70	(4b)	199.37	
					199.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,296.48	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,378.00	0.00
1111 District Levy - Real Property	5,165.55	6,085.53
1112 District Levy - Personal Property	44.88	1,189.42
1113 District Levy - Heavy Motor Vehicles	0.00	0.30
1114 District Levy - Pers Prop/Mobile Homes	58.41	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,197.84	2,384.16
1190 Penalties and Interest on Taxes	477.50	317.37
1510 Interest Earnings	460.72	1,089.02
6100 Material Prior Period Revenue Adjustments	0.00	790.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,782.90	11,855.96

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	5,091.95	6,991.25
7XX Property and Equipment Acquisition	0.00	69,200.00
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,417.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,091.95	77,608.27



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						347,819.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,855.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,608.27	(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)						282,067.44	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	143,482.31	145,344.28
1612 School Breakfast Program	12,939.40	11,424.40
1632 Daily Adult Sales	17,130.50	19,781.95
1634 Daily Ala Carte Sales	62,599.30	51,969.85
3220 State Food Services Match	481.92	3,237.21
4550 Federal Child Nutrition	252,523.44	265,810.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	489,156.87	497,568.51

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	170,183.99	146,540.38
2XX Personal Services - Employee Benefits	36,915.40	43,283.66
3XX Purchased Professional and Technical Services	43.00	39.00
4XX Purchased Property Services	2,531.90	0.00
5XX Other Purchased Services	1,159.64	959.65
6XX Supplies and Materials	265,811.02	302,922.18
810 Dues and Fees	3,242.49	230.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	479,887.44	493,974.87

Schedule Of Changes Worksheet

Beginning Fund Balance		13,936.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		497,568.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		493,974.87	(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	1,583.60	(4b)	-1,583.60
Ending Fund Balance (1 + 2 - 3 + 4)		15,946.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	15.38	33.68
6100 Material Prior Period Revenue Adjustments	0.00	26.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15.38	60.03

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		
5XX Other Purchased Services	420.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	420.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	10,848.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,908.82	(5)



Trustees' Financial Summary

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32 Missoula County
0599 Frenchtown K-12 Schools

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	321.11	998.52
1900 Other Revenue from Local Sources	12.14	0.00
2240 County Retirement Distribution	902,794.71	919,998.00
6100 Material Prior Period Revenue Adjustments	0.00	557.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	903,127.96	921,554.41

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	453,204.16	455,470.66
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	24,452.16	31,737.59
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,097.23	4,275.89
222X Educational Media Services		
2XX Personal Services - Employee Benefits	39,210.71	24,452.66
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	20,509.69	20,793.03
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	67,770.48	75,733.16
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	22,720.67	25,903.67
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	65,286.30	59,562.81
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	27,955.66	30,267.55
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,717.88
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	53,621.20	57,441.09
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	21,270.13	23,010.57
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,396.42	4,377.62
329 State Miscellaneous Grants		



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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
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	173.23	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	228.55	44.19
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	39,981.29	0.00
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	3,201.97
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	12,829.08
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	12,703.65
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,336.59	5,204.43
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	24,658.69	27,201.02
	830 Public Library Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	127.79	57.52
	860 Community Drug Free Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	2,842.51	269.08
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	26,292.56	26,614.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				904,136.02	903,870.06



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						320,122.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						921,554.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						903,870.06	(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)						337,806.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
002 FACILITIES IMPROVEMENT ACCOUNT	
1920 Contributions/Donations from Private Sources	92,659.47
6100 Material Prior Period Revenue Adjustments	3,255.32
	95,914.79
002 Subtotal	
006 2008-09 MEC HS	
1920 Contributions/Donations from Private Sources	1,200.00
013 ESPN MT HS Sports Book Donation	
1900 Other Revenue from Local Sources	100.00
022 Resale of Used Books	
1940 Textbook Sales and Rentals	100.00
023 Book Fair	
1900 Other Revenue from Local Sources	500.00
6100 Material Prior Period Revenue Adjustments	1,314.02
	1,814.02
023 Subtotal	
024 BAND DONATION JH	
1900 Other Revenue from Local Sources	500.00
034 Misc Remainder of 034	
1920 Contributions/Donations from Private Sources	250.00
038 Oudenhoven Memorial-JH Math	
1900 Other Revenue from Local Sources	885.00
040 MT Youth Sing	
1900 Other Revenue from Local Sources	450.00
042 HIGH SCHOOL SENIOR PARTY DONATIONS	
1900 Other Revenue from Local Sources	3,895.00
048 Madrigal Dinner & Play	
1900 Other Revenue from Local Sources	1,120.00
055 2012-2013 Substance Abuse Grant (County)	
1920 Contributions/Donations from Private Sources	26,000.00
056 2012-2013 Colts Cafe	
1900 Other Revenue from Local Sources	1,200.00
057 Science Palooza	
1920 Contributions/Donations from Private Sources	4,989.37
059 Broncs Stampede	
1900 Other Revenue from Local Sources	8,488.42
061 United Way Intermediate school	
1900 Other Revenue from Local Sources	780.00
062 Miscellaneous State Grant	
3290 State - Other State Grants	20,496.94



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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
063 Lindo Project	
1920 Contributions/Donations from Private Sources	400.00
064 One Day at a Time - Kelly	
1900 Other Revenue from Local Sources	250.00
067 HS Band-Parent Organization	
1900 Other Revenue from Local Sources	2,023.72
068 MT Libraries-Elem	
1900 Other Revenue from Local Sources	500.00
069 One Class at a Time - Hargesheimer	
1900 Other Revenue from Local Sources	250.00
071 JH Soccer Start-up Monies	
1900 Other Revenue from Local Sources	1,000.00
082 Lower level Readers donation	
1900 Other Revenue from Local Sources	50.00
090 Speed Connect/Wireless	
1900 Other Revenue from Local Sources	18,000.00
092 Correction Cty revenue for ARRA 2011	
6100 Material Prior Period Revenue Adjustments	-7,000.00
098 Montana Medicaid	
1900 Other Revenue from Local Sources	3.39
3355 Medicaid - Miscellaneous	37,137.16
098 Subtotal	37,140.55
099 Mental Health CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	277,122.69
133 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,477.00
142 Title II Part A	
6100 Material Prior Period Revenue Adjustments	181.25
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	44,437.00
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	9,620.00
6100 Material Prior Period Revenue Adjustments	870.04
312 Subtotal	10,490.04
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	217,770.00
329 Jobs for Montana Graduates	
3290 State - Other State Grants	5,000.00



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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
329 Jobs for Montana Graduates	
6100 Material Prior Period Revenue Adjustments	179.62
329 Subtotal	5,179.62
343 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	3,305.00
353 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,645.00
363 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,238.00
773 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	224,243.00
793 IDEA Preschool	
4570 IDEA Preschool	9,380.00
823 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	13,956.00
861 Broncs Booster Monies	
1900 Other Revenue from Local Sources	400.00
898 2005 Missoula Electric Coop	
1900 Other Revenue from Local Sources	1,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,034,822.41

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

PRC Program Function Object	2013 Value
001 Remainder of 001	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	136.67
007 Misc Remainder 007	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	14.48
011 Misc Remainder of 011	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	335.52
014 Misc Remainder of 014	



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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
014 Misc Remainder of 014	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	111.74
016 Misc Remainder of 016	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	16.80
023 Book Fair	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	1,128.03
024 BAND DONATION JH	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	378.00
028 Remainder of 028	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	52.00
034 Misc Remainder of 034	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	250.00
042 HIGH SCHOOL SENIOR PARTY DONATIONS	
810 Community Recreation	
33XX Community Services	
4XX Purchased Property Services	1,649.00
6XX Supplies and Materials	2,355.34
	4,004.34
043 Misc Remainder 043	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	250.00
048 Madrigal Dinner & Play	
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	1,450.00
6XX Supplies and Materials	461.47
	1,911.47



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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
049 Misc Remainder 049	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	1.81
052 Red Ribbon Contest-JH	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	943.70
055 2012-2013 Substance Abuse Grant (County)	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	112.69
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	20,067.50
2XX Personal Services - Employee Benefits	2,426.83
3XX Purchased Professional and Technical Services	200.00
5XX Other Purchased Services	1,454.00
6XX Supplies and Materials	1,738.98
	26,000.00
055 Subtotal	
056 2012-2013 Colts Cafe	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	676.11
057 Science Palooza	
810 Community Recreation	
33XX Community Services	
5XX Other Purchased Services	2,666.75
6XX Supplies and Materials	1,580.41
	4,247.16
057 Subtotal	
059 Broncs Stampede	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	8,015.40
061 United Way Intermediate school	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	210.00
5XX Other Purchased Services	709.25
6XX Supplies and Materials	40.75



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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
		061 Subtotal		960.00
062	Miscellaneous State Grant			
	329 State Miscellaneous Grants			
		62XX Resources Transferred to Other School Districts or Cooperatives		
		920 Resources Transferred to Other School Districts or Cooperatives		20,477.65
063	Lindo Project			
	1XX Regular Education Programs - Elementary/Secondary			
		222X Educational Media Services		
		6XX Supplies and Materials		200.00
082	Lower level Readers donation			
	1XX Regular Education Programs - Elementary/Secondary			
		222X Educational Media Services		
		6XX Supplies and Materials		50.00
083	Softball Dugouts/Improvements			
	720 School Sponsored Athletics			
		35XX Extracurricular - Athletics		
		6XX Supplies and Materials		1,548.28
095	Misc Remaining amount			
	1XX Regular Education Programs - Elementary/Secondary			
		21XX Support Services - Students		
		6XX Supplies and Materials		29.81
098	Montana Medicaid			
	280 Special Education - Local and State			
		1XXX Instruction		
		1XX Personal Services - Salaries		55,252.91
		3XX Purchased Professional and Technical Services		3,631.25
		6XX Supplies and Materials		456.49
		221X Improvement of Instruction Services		
		6XX Supplies and Materials		7,663.62
		25XX Support Services - Business		
		6XX Supplies and Materials		35.00
		098 Subtotal		67,039.27
099	Mental Health CSCT			
	280 Special Education - Local and State			
		62XX Resources Transferred to Other School Districts or Cooperatives		
		920 Resources Transferred to Other School Districts or Cooperatives		285,207.71
133	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
		1XX Personal Services - Salaries		1,200.00
		2XX Personal Services - Employee Benefits		186.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
133	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
			6XX Supplies and Materials	785.52
			810 Dues and Fees	70.00
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	235.00
		133 Subtotal		2,477.00
142	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		21XX Support Services - Students		
			8XX Other Expenditures	181.25
143	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
			1XX Personal Services - Salaries	29,428.04
			2XX Personal Services - Employee Benefits	4,565.34
		21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	513.56
			8XX Other Expenditures	1,993.77
		221X Improvement of Instruction Services		
			4XX Purchased Property Services	135.00
			5XX Other Purchased Services	9,609.29
		143 Subtotal		46,245.00
312	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	4,946.91
			2XX Personal Services - Employee Benefits	747.88
		312 Subtotal		5,694.79
313	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	158,103.60
			2XX Personal Services - Employee Benefits	23,608.83
			3XX Purchased Professional and Technical Services	16,265.00
			5XX Other Purchased Services	245.84
			6XX Supplies and Materials	1,467.91
		21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	1,218.35



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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
773 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	1,561.58
8XX Other Expenditures	10,500.27
	224,243.00
773 Subtotal	
793 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	8,117.79
2XX Personal Services - Employee Benefits	1,261.57
	9,379.36
793 Subtotal	
823 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,683.20
6XX Supplies and Materials	11,727.80
810 Dues and Fees	545.00
	13,956.00
823 Subtotal	
861 Broncs Booster Monies	
810 Community Recreation	
33XX Community Services	
6XX Supplies and Materials	400.00
880 Remainder of 880	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	12.56
893 Remainder of 893	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	161.16
898 2005 Missoula Electric Coop	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	1,197.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	960,353.84



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						241,829.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,034,822.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						960,353.84	(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	20,529.56	Less Last Year	51,069.18	(4b)	-30,539.62		
						-30,539.62	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						285,758.09	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Remainder of 001	0.00	136.67	-136.67
002 FACILITIES IMPROVEMENT ACCOUNT	95,914.79	0.00	95,914.79
006 2008-09 MEC HS	1,200.00	0.00	1,200.00
007 Misc Remainder 007	0.00	14.48	-14.48
011 Misc Remainder of 011	0.00	335.52	-335.52
013 ESPN MT HS Sports Book Donation	100.00	0.00	100.00
014 Misc Remainder of 014	0.00	111.74	-111.74
016 Misc Remainder of 016	0.00	16.80	-16.80
022 Resale of Used Books	100.00	0.00	100.00
023 Book Fair	1,814.02	1,128.03	685.99
024 BAND DONATION JH	500.00	378.00	122.00
028 Remainder of 028	0.00	52.00	-52.00
034 Misc Remainder of 034	250.00	250.00	0.00
038 Oudenhoven Memorial-JH Math	885.00	0.00	885.00
040 MT Youth Sing	450.00	0.00	450.00
042 HIGH SCHOOL SENIOR PARTY DONATIONS	3,895.00	4,004.34	-109.34
043 Misc Remainder 043	0.00	250.00	-250.00
048 Madrigal Dinner & Play	1,120.00	1,911.47	-791.47
049 Misc Remainder 049	0.00	1.81	-1.81
052 Red Ribbon Contest-JH	0.00	943.70	-943.70
055 2012-2013 Substance Abuse Grant (County)	26,000.00	26,000.00	0.00
056 2012-2013 Colts Cafe	1,200.00	676.11	523.89



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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
057 Science Palooza	4,989.37	4,247.16	742.21
059 Broncs Stampede	8,488.42	8,015.40	473.02
061 United Way Intermediate school	780.00	960.00	-180.00
062 Miscellaneous State Grant	20,496.94	20,477.65	19.29
063 Lindo Project	400.00	200.00	200.00
064 One Day at a Time - Kelly	250.00	0.00	250.00
067 HS Band-Parent Organization	2,023.72	0.00	2,023.72
068 MT Libraries-Elem	500.00	0.00	500.00
069 One Class at a Time - Hargesheimer	250.00	0.00	250.00
071 JH Soccer Start-up Monies	1,000.00	0.00	1,000.00
082 Lower level Readers donation	50.00	50.00	0.00
083 Softball Dugouts/Improvements	0.00	1,548.28	-1,548.28
090 Speed Connect/Wireless	18,000.00	0.00	18,000.00
092 Correction Cty revenue for ARRA 2011	-7,000.00	0.00	-7,000.00
095 Misc Remaining amount	0.00	29.81	-29.81
098 Montana Medicaid	37,140.55	67,039.27	-29,898.72
099 Mental Health CSCT	277,122.69	285,207.71	-8,085.02
133 Gifted and Talented	2,477.00	2,477.00	0.00
142 Title II Part A	181.25	181.25	0.00
143 Title II, Part A, Teacher/Principal Train/Recruit	44,437.00	46,245.00	-1,808.00
312 Title I, Part A, Improving Basic Programs	10,490.04	5,694.79	4,795.25
313 Title I, Part A, Improving Basic Programs	217,770.00	225,621.56	-7,851.56
329 Jobs for Montana Graduates	5,179.62	5,024.52	155.10
340 Vo Ed Family & Consumer Science	0.00	1,077.62	-1,077.62
342 Vo Ed Family & Consumer Science	0.00	7.00	-7.00
343 Vo Ed Family & Consumer Science	3,305.00	0.00	3,305.00
352 Vo Ed Tech Ed/Industrial Arts	0.00	277.15	-277.15
353 Vo Ed Tech Ed/Industrial Arts	2,645.00	0.00	2,645.00
363 Vo Ed Business/Marketing	1,238.00	0.00	1,238.00
367 Vo Ed Business/Marketing	0.00	11.56	-11.56
368 Vo Ed Business/Marketing	0.00	401.36	-401.36
773 IDEA Part B	224,243.00	224,243.00	0.00
793 IDEA Preschool	9,380.00	9,379.36	0.64
823 Vo Ed Carl Perkins Basic Grant	13,956.00	13,956.00	0.00
861 Broncs Booster Monies	400.00	400.00	0.00
880 Remainder of 880	0.00	12.56	-12.56



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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
893 Remainder of 893	0.00	161.16	-161.16
898 2005 Missoula Electric Coop	1,200.00	1,197.00	3.00
Total	<u>1,034,822.41</u>	<u>960,353.84</u>	<u>74,468.57</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
1110 District Tax Levy	69.17	0.00
1112 District Levy - Personal Property	0.00	3.66
1114 District Levy - Pers Prop/Mobile Homes	5.71	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	63.19	0.00
1190 Penalties and Interest on Taxes	18.03	1.32
1510 Interest Earnings	24.75	47.41
3445 State Combined Fund School Block Grant	18,655.01	22,679.21
6100 Material Prior Period Revenue Adjustments	0.00	40.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,835.86	22,772.22

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	0.00	5,934.05
2XX Personal Services - Employee Benefits	0.00	1,129.46
3XX Purchased Professional and Technical Services	6,209.96	6,974.00
5XX Other Purchased Services	162.61	262.33
6XX Supplies and Materials	564.33	3,203.85
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	4,059.50
2XX Personal Services - Employee Benefits	0.00	156.29
3XX Purchased Professional and Technical Services	9,735.20	0.00
5XX Other Purchased Services	593.30	168.18
25XX Support Services - Business		
5XX Other Purchased Services	444.25	0.00
6XX Supplies and Materials	1,752.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,462.06	21,887.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						11,643.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,772.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,887.66	(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)						12,528.35	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	19,257.50	17,710.40
1510 Interest Earnings	9.77	45.91
3260 State Driver's Education Reimbursement	7,562.15	7,568.07
6100 Material Prior Period Revenue Adjustments	0.00	17.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,829.42	25,341.56

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	8,105.35
2XX Personal Services - Employee Benefits	0.00	39.68
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	16,799.05	11,190.73
2XX Personal Services - Employee Benefits	135.52	100.34
3XX Purchased Professional and Technical Services	43.00	0.00
5XX Other Purchased Services	600.00	844.63
6XX Supplies and Materials	1,112.32	1,564.85
8XX Other Expenditures	0.00	235.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	346.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,689.89	22,427.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,203.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,341.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,427.36	(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	180.00	Less Last Year	0.00	(4b)		180.00	
						180.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,297.45	(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	49.41	115.39
5300 Operating Transfers from Other Funds	35,115.08	0.00
6100 Material Prior Period Revenue Adjustments	0.00	96.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,164.49	212.31

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	63.72	1,850.44
2XX Personal Services - Employee Benefits	0.30	1.65
22XX Educational Media Services		
1XX Personal Services - Salaries	2,555.10	0.00
2XX Personal Services - Employee Benefits	12.06	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	166.42
2XX Personal Services - Employee Benefits	0.00	0.59
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,575.38	17,136.71
2XX Personal Services - Employee Benefits	26.32	3.44
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	572.28
2XX Personal Services - Employee Benefits	0.00	2.15
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	33,264.98	3,943.99
2XX Personal Services - Employee Benefits	1,935.60	132.55
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	619.74
2XX Personal Services - Employee Benefits	0.00	33.63
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	1,740.91	2,538.38
2XX Personal Services - Employee Benefits	8.21	4.71
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	192.26	0.00
2XX Personal Services - Employee Benefits	0.90	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence 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			
			1XX Personal Services - Salaries	640.85	38.95
			2XX Personal Services - Employee Benefits	3.03	2.47
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	2,037.07
			2XX Personal Services - Employee Benefits	0.00	129.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				46,019.62	29,214.56

Schedule Of Changes Worksheet

Beginning Fund Balance					39,909.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					212.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,214.56	(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)					10,907.55	(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
1110 District Tax Levy	3,372.33	0.00
1111 District Levy - Real Property	27,420.87	27,361.64
1112 District Levy - Personal Property	208.16	4,113.04
1113 District Levy - Heavy Motor Vehicles	0.00	1.36
1114 District Levy - Pers Prop/Mobile Homes	267.95	475.43
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,973.13	3,219.38
1190 Penalties and Interest on Taxes	111.11	277.96
1510 Interest Earnings	3.30	41.00
3281 State Technology Aid	8,428.27	8,212.43
6100 Material Prior Period Revenue Adjustments	-8.76	10.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,776.36	43,712.33

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	31,304.37	46,731.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,304.37	46,731.54

Schedule Of Changes Worksheet

Beginning Fund Balance	14,588.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,712.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,731.54	(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	3,096.73	(4b)
		-3,096.73
		-3,096.73 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,472.85	(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	71.54	191.80
1900 Other Revenue from Local Sources	0.00	176.00
3445 State Combined Fund School Block Grant	9,136.11	14,868.19
6100 Material Prior Period Revenue Adjustments	97.99	121.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,305.64	15,357.79

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		57,131.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		15,357.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		72,489.60	(5)



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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
1110 District Tax Levy	106,993.71	0.00
1111 District Levy - Real Property	864,789.46	901,645.31
1112 District Levy - Personal Property	6,566.34	136,578.43
1113 District Levy - Heavy Motor Vehicles	0.00	44.88
1114 District Levy - Pers Prop/Mobile Homes	8,456.35	16,282.04
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	102,356.12	100,286.38
1190 Penalties and Interest on Taxes	4,050.02	9,153.22
1510 Interest Earnings	847.46	0.00
1900 Other Revenue from Local Sources	0.00	1,541.29
1910 Rentals	30.00	60.00
3120 State Guaranteed Tax Base Aid	248,698.66	258,158.87
3445 State Combined Fund School Block Grant	32,817.00	32,385.43
3447 SB372 Combined Block Grant Reimbursement	0.00	7,087.67
5120 Proceeds from Refunding Bonds	0.00	41,670.88
6100 Material Prior Period Revenue Adjustments	-0.02	1,061.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,375,605.10	1,505,955.66

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	876.70	891.79
840 Principal On Debt	745,000.00	780,000.00
850 Interest on Debt	678,200.02	476,500.00
860 Agent Fees/Issuance Costs	315.71	0.00
63XX Refunding Bonds Used to Retire Old Issues		
840 Principal On Debt	0.00	43,329.12
850 Interest on Debt	0.00	78,817.50
860 Agent Fees/Issuance Costs	0.00	27,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,424,392.43	1,406,738.41



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						237,776.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,505,955.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,406,738.41	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						336,993.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	5.36	13.60
6100 Material Prior Period Revenue Adjustments	-3.83	10.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.53	23.79

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	342.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	342.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,387.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	4,411.33	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1112 District Levy - Personal Property	0.00	46.23
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	338.28	89.75
1190 Penalties and Interest on Taxes	40.35	5.11
1510 Interest Earnings	17.81	41.43
6100 Material Prior Period Revenue Adjustments	-0.50	30.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	395.94	213.01

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	13,343.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	213.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,556.59	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	909.63	226.18
1520 Dividends on Investments	15,009.98	4,878.70
1530 Net Increase (Decrease) in the Fair Value of Investments	14,291.00	-289.85
1900 Other Revenue from Local Sources	1,148,036.58	1,441,852.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,178,247.19</u>	<u>1,446,667.79</u>

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	900,867.47	1,506,730.81
3XX Purchased Professional and Technical Services	273,820.68	241,298.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,174,688.15</u>	<u>1,748,029.07</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	806,078.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,446,667.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,748,029.07	(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)	504,717.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	50.82	115.12
6100 Material Prior Period Revenue Adjustments	-0.98	86.07
002 FACILITIES IMPROVEMENT ACCOUNT		
6100 Material Prior Period Revenue Adjustments	-1,000.00	0.00
054 Tolman Scholarship		
1920 Contributions/Donations from Private Sources	500.00	0.00
085 CYR MEMORIAL		
1920 Contributions/Donations from Private Sources	1,050.00	1,480.00
087 Student Council		
1920 Contributions/Donations from Private Sources	450.00	300.00
093 Concessions/Softball		
6100 Material Prior Period Revenue Adjustments	0.00	1,548.28
300 King Ranch Ladies Scholarship		
1920 Contributions/Donations from Private Sources	500.00	350.00
303 Kiwanis Scholarship/AJ Memorial		
1920 Contributions/Donations from Private Sources	500.00	500.00
306 Quilt Club Scholarship		
1920 Contributions/Donations from Private Sources	0.00	100.00
307 Key Club Scholarship		
1920 Contributions/Donations from Private Sources	1,600.00	0.00
308 RAY WHITE EDUCATIONAL SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	500.00	500.00
310 Muralt Scholarship		
1920 Contributions/Donations from Private Sources	1,000.00	0.00
810 Sorrel Springs Scholarship		
1920 Contributions/Donations from Private Sources	300.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,449.84	5,279.47

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

PRC Program Function Object	2012 Value	2013 Value
021 Misc Remainder of 021		
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
6XX Supplies and Materials	0.00	100.00
023 Book Fair		
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Program	Function	Object	2012 Value	2013 Value
023	Book Fair				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials	0.00	628.03
050	BONDURANT MEMORIAL				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	400.00	500.00
054	Tolman Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	0.00	500.00
085	CYR MEMORIAL				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	500.00	500.00
087	Student Council				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	550.00	450.00
094	McCollum Memorial				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	200.00	0.00
300	King Ranch Ladies Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	0.00	850.00
303	Kiwanis Scholarship/AJ Memorial				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	500.00	500.00
307	Key Club Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	600.00	1,000.00
308	RAY WHITE EDUCATIONAL SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	300.00	500.00
310	Muralt Scholarship				
	8XX Community Services Programs				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Program	Function	Object	2012 Value	2013 Value
310	Muralt Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	1,000.00	1,000.00
810	Sorrel Springs Scholarship				
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,350.00</u>	<u>6,828.03</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					40,643.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,279.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,828.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,095.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	28.07	15.98
1700 Student Extracurricular Activity Receipts	180,300.41	0.00
1XXX Revenues from Student Activities	0.00	208,592.44
6100 Material Prior Period Revenue Adjustments	1,643.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	181,972.32	208,608.42

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	186,668.78	193,411.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	186,668.78	193,411.57

Schedule Of Changes Worksheet

Beginning Fund Balance	90,336.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	208,608.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	193,411.57	(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)	105,533.34	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	17,986.61
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	194,548.91	183,211.59
XX	39X 1XXX 112	Certified Teacher Staff Salaries	212,009.75	192,141.18
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	109,092.16	122,368.88
XX	457 1XXX 112	Certified Teacher Staff Salaries	8,138.00	7,957.79
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,989,162.76	3,113,530.75
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	142,989.16	176,052.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	6,155.21	3,532.94
XX	XXX 26XX 41X	Energy Utility Services	366,045.51	324,921.01
XX	XXX 4XXX 710	Land	19,425.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	8,396.89
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	19,722.00	6,780.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	8,451.99	43,416.00
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	420.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	180,756.52
b. Related Services Block Grant Entitlement	60,248.16
c. Total Entitlements Subject to Reversion	241,004.68

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	320,536.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	724,641.08
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	331,643.27	0.00	0.00	0.00	
280	1XXX	2XX	92,252.24	0.00	0.00	0.00	
280	1XXX	3XX	189.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	3,534.35	0.00	0.00	0.00	
280	1XXX	6XX	12,166.47	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	156,406.44	0.00	0.00	0.00	
280	21XX	2XX	25,943.49	0.00	0.00	0.00	
280	21XX	3XX	86,934.50	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	319.10	0.00	0.00	0.00	
280	21XX	6XX	4,567.97	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	1,787.00	0.00	0.00	0.00	
280	221X	6XX	8,897.25	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			724,641.08	0.00	0.00	0.00	724,641.08

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	590,662.00	0.00	0.00	0.00	590,662.00
*** Land Improvements	741,859.00	0.00	49,000.00	0.00	790,859.00
Buildings	27,488,080.00	0.00	0.00	0.00	27,488,080.00
*** Machinery and Equipment	2,683,447.00	0.00	5,660.00	0.00	2,689,107.00
Totals at Historical Cost	31,504,048.00	0.00	54,660.00	0.00	31,558,708.00
Less Accumulated Depreciation For:					
Improvement Accum	476,841.00	0.00	33,379.00	0.00	510,220.00
Building Accum	5,472,295.00	-137.00	561,120.00	0.00	6,033,278.00
Machinery and Equipment Accum	1,620,236.00	-1,541.00	193,710.00	0.00	1,812,405.00
Total Accumulated Depreciation	7,569,372.00	-1,678.00	788,209.00	0.00	8,355,903.00
Governmental Activities, Capital Assets, net	23,934,676.00	1,678.00	-733,549.00	0.00	23,202,805.00

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	574,266.00	0.00	0.00
Financial Administration (25XX)	15,931.00	0.00	0.00
Operations and Maintenance (26XX)	13,519.00	0.00	0.00
Transportation (27XX)	143,073.00	0.00	0.00
Food Service (31XX)	11,920.00	0.00	0.00
Extracurricular (34XX, 35XX)	28,358.00	0.00	0.00
Total Depreciation for FY2013	787,067.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
01/29/2008	1,301,953.50	0.00	197,640.00	1,104,313.50	0.00	0.00	0.00
02/28/2007	6,428,241.00	0.00	187,758.00	3,130,123.50	3,130,123.50	195,169.50	2,934,954.00
01/29/2008	1,333,046.50	0.00	202,360.00	1,130,686.50	0.00	0.00	0.00
02/28/2007	6,581,759.00	0.00	192,242.00	3,184,640.50	3,204,876.50	199,830.50	3,005,046.00
01/01/2013	0.00	3,488,995.00	0.00	0.00	3,457,259.87	186,677.10	3,270,582.77
01/01/2013	0.00	1,209,749.50	0.00	0.00	1,198,745.87	64,727.10	1,134,018.77
01/01/2013	0.00	1,238,640.50	0.00	0.00	1,227,374.13	66,272.90	1,161,101.23
01/01/2013	0.00	3,407,615.00	0.00	0.00	3,376,620.13	182,322.90	3,194,297.23
Capital Leases	14,108.64	0.00	8,721.00	0.00	5,387.64	5,387.64	0.00
Compensated Absences	526,715.00	98,478.00	0.00	0.00	625,193.00	0.00	625,193.00
Other	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	16,190,823.64	9,443,478.00	793,721.00	8,549,764.00	16,225,580.64	900,387.64	15,325,193.00

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

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