



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0154-09005853**

**08 Chouteau County  
0154 Geraldine K-12**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Brigette Clark

**Phone #:** (406) 737-4371

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

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

**Chair, Board of Trustees:** Chris Diekhans

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

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

**County Superintendent:** Rick Cook

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
009	Investment Interest	LOCAL		
010	Residual Equity Transfer	LOCAL		
011	Insurance Proceeds	LOCAL		
012	Mtn View Do-op Dividend	LOCAL	2013	
109	KEDS PAYMENT	STATE		
112	Academic Achievement Award	STATE		
113	Special Ed Co-op Funds	LOCAL	2013	
179	21st Century Community Learning	FEDERAL		84.287
213	Vo Ed All Career & Tech Ed Programs	STATE	2013	State
304	Title I, Part A, Improvement Grants	FEDERAL		84.010
308	KEDS PAYMENT	STATE		
312	Title I, Part A, Improvement Grants	FEDERAL	2012	84.010
313	Title I, Part A, Improvement Grants	FEDERAL		84.010
327	Advancing Agriculture Education Program	STATE	2012	NA
329	Multi District Incentive Payment	STATE		
412	Contrib & Don From Priv	LOCAL	2012	NA
471	ACT Plus Writing Test Administration	FEDERAL	00801548113	84.334
512	Basin State Bank	LOCAL		
609	Contributions & Donations	LOCAL		
812	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A101085	84.358A
813	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A101086	84.358A
814	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
833	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801548113	84.048A
899	Quality Schools Facility Grant	STATE		NA



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	138,471.30	24,924.26	88,384.41	12,671.16
02	Taxes Receivable - Real and Personal (120-149)	6,921.01	318.95	452.42	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				351.84
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	145,392.31	25,243.21	88,836.83	13,023.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,921.01	318.95	452.42	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,921.01	318.95	452.42	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	138,471.30	24,924.26	88,384.41	13,023.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	138,471.30	24,924.26	88,384.41	13,023.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	145,392.31	25,243.21	88,836.83	13,023.00



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		56,243.01	11,068.39	29.53
02	Taxes Receivable - Real and Personal (120-149)				1.53
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,934.95	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		56,243.01	13,003.34	31.06
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1.53
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				1.53
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		56,243.01	13,003.34	29.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>		56,243.01	13,003.34	29.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		56,243.01	13,003.34	31.06



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,138.33		2,194.61	2,507.65
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,138.33		2,194.61	2,507.65
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,138.33		2,194.61	2,507.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,138.33		2,194.61	2,507.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,138.33		2,194.61	2,507.65



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,800.40	10,465.70		
02	Taxes Receivable - Real and Personal (120-149)	217.76			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,018.16	10,465.70		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	217.76			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	217.76			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	3,800.40	10,465.70		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,800.40	10,465.70		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,018.16	10,465.70		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,688.78			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	86,688.78			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	86,688.78			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	86,688.78			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	86,688.78			



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		12,194.93	25,548.47	3,288.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		12,194.93	25,548.47	3,288.91
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		12,194.93	25,548.47	3,288.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>		12,194.93	25,548.47	3,288.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		12,194.93	25,548.47	3,288.91



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,981.43	76,917.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	28,981.43	76,917.72		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	28,981.43	76,917.72		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	28,981.43	76,917.72		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	28,981.43	76,917.72		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	558,151.00	556,212.14
1113 District Levy - Heavy Motor Vehicles	479.22	363.91
1190 Penalties and Interest on Taxes	1,601.73	1,264.77
1510 Interest Earnings	573.25	294.41
1900 Other Revenue from Local Sources	0.00	933.90
3110 Direct State Aid	428,610.74	422,149.84
3111 Quality Educator	46,238.40	47,506.91
3112 At Risk Student	5,442.19	5,443.96
3113 Indian Education For All	2,223.60	2,101.20
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	17,172.50	13,962.09
3120 State Guaranteed Tax Base Aid	24,541.44	24,542.70
3444 State School Block Grant	76,810.99	89,788.08
3446 SB372 Block Grant Reimbursement	0.00	4,550.77
5700 Resources Transferred from Other School Districts or Cooperatives	70,134.84	0.00
7810 Education Jobs Fund	502.69	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,232,482.59</b>	<b>1,169,314.68</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	454,169.85	433,676.93
2XX Personal Services - Employee Benefits	88,379.68	88,716.66
5XX Other Purchased Services	3,116.50	3,230.51
6XX Supplies and Materials	38,083.93	34,044.51
7XX Property and Equipment Acquisition	1,040.79	0.00
810 Dues and Fees	1,665.10	7,825.43
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	7,911.88	8,110.63
2XX Personal Services - Employee Benefits	9,423.45	11,068.44
5XX Other Purchased Services	77.70	0.00
6XX Supplies and Materials	36.49	2,993.49
810 Dues and Fees	108.00	0.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	1,671.02	5,387.41
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	8,938.01	8,706.67
2XX Personal Services - Employee Benefits	93.60	0.00
3XX Purchased Professional and Technical Services	0.00	900.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			6XX Supplies and Materials	7,197.76	3,637.79
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	59,371.43	70,085.25
			2XX Personal Services - Employee Benefits	19,801.72	25,311.52
			3XX Purchased Professional and Technical Services	6,248.54	6,564.77
			4XX Purchased Property Services	1,723.00	4,224.58
			5XX Other Purchased Services	21,476.91	28,782.91
			6XX Supplies and Materials	8,452.07	9,258.70
			810 Dues and Fees	4,253.57	4,109.62
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	23,610.41	26,604.24
			2XX Personal Services - Employee Benefits	247.31	0.00
			5XX Other Purchased Services	1,794.81	1,793.70
			6XX Supplies and Materials	436.95	845.40
			810 Dues and Fees	2,967.50	3,352.50
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	53,761.58	49,516.55
			2XX Personal Services - Employee Benefits	560.54	0.00
			4XX Purchased Property Services	63,108.49	62,384.32
			5XX Other Purchased Services	5,696.35	432.83
			6XX Supplies and Materials	82,050.51	101,302.50
			810 Dues and Fees	110.99	130.97
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	11,865.00	7,216.91
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	22,071.47	21,437.12
			2XX Personal Services - Employee Benefits	28.52	48.91
			5XX Other Purchased Services	0.00	426.77
			6XX Supplies and Materials	5,773.51	975.49
			810 Dues and Fees	349.00	0.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	1,755.30	1,535.73
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services	1,974.90	2,101.20
			6XX Supplies and Materials	248.70	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	3,465.02	4,292.14
			2XX Personal Services - Employee Benefits	37.02	0.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	12,783.75	14,296.75
			2XX Personal Services - Employee Benefits	137.85	0.00
			5XX Other Purchased Services	3,669.29	5,055.93
			6XX Supplies and Materials	75.16	14.25
			810 Dues and Fees	1,287.50	1,180.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	9,526.21	9,127.42
			2XX Personal Services - Employee Benefits	101.29	0.00
			4XX Purchased Property Services	5,312.00	1,265.16
			6XX Supplies and Materials	10,346.26	10,460.96
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	38,522.46	42,387.75
			2XX Personal Services - Employee Benefits	406.82	0.00
			3XX Purchased Professional and Technical Services	0.00	1,267.50
			5XX Other Purchased Services	7,345.97	6,692.74
			6XX Supplies and Materials	6,287.93	9,732.37
			810 Dues and Fees	1,685.00	1,630.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	1,040.18	0.00
			5XX Other Purchased Services	73.26	0.00
			6XX Supplies and Materials	17,608.28	17,210.83
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	10,000.00	1,982.30
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	80,134.84	0.00
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			<u>1,231,498.93</u>	<u>1,163,337.06</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						144,358.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,169,314.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,163,337.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)		N/A	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	11,865.00	(4b)		-11,865.00	
						-11,865.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						138,471.30	(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	35,445.36	24,181.75
1113 District Levy - Heavy Motor Vehicles	37.83	15.75
1190 Penalties and Interest on Taxes	90.53	62.61
1510 Interest Earnings	127.02	74.85
2220 County On-Schedule Trans Reimb	20,710.26	25,172.49
3210 State On-Schedule Trans Reimb	17,971.85	21,687.45
3444 State School Block Grant	1,202.04	2,032.70
3446 SB372 Block Grant Reimbursement	0.00	291.29
5700 Resources Transferred from Other School Districts or Cooperatives	22,986.89	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>98,571.78</b>	<b>73,518.89</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	8,333.04	0.00
2XX Personal Services - Employee Benefits	305.39	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,952.95	0.00
2XX Personal Services - Employee Benefits	182.00	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	23,235.41	45,414.35
2XX Personal Services - Employee Benefits	866.89	906.20
3XX Purchased Professional and Technical Services	650.10	494.00
4XX Purchased Property Services	7,441.79	12,690.58
5XX Other Purchased Services	6,700.66	7,683.13
6XX Supplies and Materials	14,801.48	20,280.87
810 Dues and Fees	0.00	10.00
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	22,986.89	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>90,456.60</b>	<b>87,479.13</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						38,884.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,518.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,479.13	(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)						24,924.26	(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	35,060.94	35,195.94
1113 District Levy - Heavy Motor Vehicles	29.58	23.00
1190 Penalties and Interest on Taxes	99.66	85.15
1510 Interest Earnings	448.57	387.97
5700 Resources Transferred from Other School Districts or Cooperatives	38,052.51	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	73,691.26	35,692.06

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
7XX Property and Equipment Acquisition	0.00	49,500.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	7,075.51	0.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	42,258.33	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	49,333.84	49,500.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	102,192.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,692.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	88,384.41	(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	16,740.68	19,270.00
3220 State Food Services Match	0.00	403.02
4550 Federal Child Nutrition	42,889.22	43,446.82
4552 Fresh Fruit And Vegetable	0.00	3,282.70
5700 Resources Transferred from Other School Districts or Cooperatives	8,185.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>67,815.61</b>	<b>66,402.54</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	35,778.18	37,790.04
2XX Personal Services - Employee Benefits	669.27	883.27
4XX Purchased Property Services	1,450.50	822.00
5XX Other Purchased Services	341.55	1,005.59
6XX Supplies and Materials	14,511.82	20,944.10
810 Dues and Fees	120.25	120.25
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	8,185.71	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>61,057.28</b>	<b>61,565.25</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						8,185.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,402.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						61,565.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,023.00	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	172.13	127.79
2240 County Retirement Distribution	111,936.90	111,858.11
5700 Resources Transferred from Other School Districts or Cooperatives	29,688.12	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>141,797.15</b>	<b>111,985.90</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	65,938.21	62,788.65
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	605.38	660.51
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	1,351.60	1,352.61
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,962.83	12,066.18
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,905.61	4,768.50
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,548.01	6,919.65
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,643.49	3,356.72
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,251.92	3,045.61
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	500.73	625.44
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,707.85	2,223.16
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,326.24	1,222.30
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	5,180.67	6,164.21
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,828.08	3,809.49



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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
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	29,688.12	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>140,438.74</u>	<u>109,003.03</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					53,260.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,985.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					109,003.03	(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)					56,243.01	(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:

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>011 Insurance Proceeds</b>	
5200 Sale or Compensation for Loss of Assets	5,307.00
<b>012 Mtn View Do-op Dividend</b>	
1920 Contributions/Donations from Private Sources	469.67
<b>113 Special Ed Co-op Funds</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	9,247.46
<b>179 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	23,101.38
<b>213 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	1,052.00
<b>312 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	4,132.66
<b>313 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	43,876.11
<b>327 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	200.00
<b>329 Multi District Incentive Payment</b>	
3290 State - Other State Grants	2,557.39
<b>471 ACT Plus Writing Test Administration</b>	
4710 GEAR UP	354.00
<b>512 Basin State Bank</b>	
1920 Contributions/Donations from Private Sources	65.00
<b>609 Contributions &amp; Donations</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>812 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,522.48
<b>813 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,841.68
<b>814 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,763.75
<b>833 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,791.00
<b>899 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	92,843.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	213,625.30



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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
<b>009 Investment Interest</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	5.87
<b>010 Residual Equity Transfer</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	51.56
<b>109 KEDS PAYMENT</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	424.55
<b>112 Academic Achievement Award</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	13.06
3XX Purchased Professional and Technical Services	2,207.14
5XX Other Purchased Services	248.00
6XX Supplies and Materials	3,750.92
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	790.00
	7,009.12
<b>112 Subtotal</b>	
<b>113 Special Ed Co-op Funds</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,440.75
2XX Personal Services - Employee Benefits	806.71
	9,247.46
<b>113 Subtotal</b>	
<b>179 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,156.03
2XX Personal Services - Employee Benefits	1,091.94
3XX Purchased Professional and Technical Services	320.00
5XX Other Purchased Services	1,460.14
6XX Supplies and Materials	7,377.55
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	2,362.75
2XX Personal Services - Employee Benefits	332.97
	23,101.38
<b>179 Subtotal</b>	



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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
<b>213 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	186.00
6XX Supplies and Materials	866.00
	1,052.00
<b>213 Subtotal</b>	
<b>308 KEDS PAYMENT</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	277.21
<b>312 Title I, Part A, Improvement Grants</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	965.58
2XX Personal Services - Employee Benefits	169.38
6XX Supplies and Materials	1,988.39
<b>23XX Support Services - General Administration</b>	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	92.01
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	276.19
2XX Personal Services - Employee Benefits	41.11
	4,132.66
<b>312 Subtotal</b>	
<b>313 Title I, Part A, Improvement Grants</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	30,957.49
2XX Personal Services - Employee Benefits	4,804.06
3XX Purchased Professional and Technical Services	712.00
6XX Supplies and Materials	3,509.21
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	856.35
<b>23XX Support Services - General Administration</b>	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	94.59
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	2,039.02
2XX Personal Services - Employee Benefits	303.39
	43,876.11
<b>313 Subtotal</b>	
<b>327 Advancing Agriculture Education Program</b>	





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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
899 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	106,755.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	224,081.75

#### Schedule Of Changes Worksheet

Beginning Fund Balance	23,459.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	213,625.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	224,081.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	13,003.34	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
009 Investment Interest	0.00	5.87	-5.87
010 Residual Equity Transfer	0.00	51.56	-51.56
011 Insurance Proceeds	5,307.00	0.00	5,307.00
012 Mtn View Do-op Dividend	469.67	0.00	469.67
109 KEDS PAYMENT	0.00	424.55	-424.55
112 Academic Achievement Award	0.00	7,009.12	-7,009.12
113 Special Ed Co-op Funds	9,247.46	9,247.46	0.00
179 21st Century Community Learning	23,101.38	23,101.38	0.00
213 Vo Ed All Career & Tech Ed Programs	1,052.00	1,052.00	0.00
308 KEDS PAYMENT	0.00	277.21	-277.21
312 Title I, Part A, Improvement Grants	4,132.66	4,132.66	0.00
313 Title I, Part A, Improvement Grants	43,876.11	43,876.11	0.00



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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
327 Advancing Agriculture Education Program	200.00	1,700.00	-1,500.00
329 Multi District Incentive Payment	2,557.39	1,697.57	859.82
471 ACT Plus Writing Test Administration	354.00	353.91	0.09
512 Basin State Bank	65.00	0.00	65.00
609 Contributions & Donations	500.00	0.00	500.00
812 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,522.48	0.00	5,522.48
813 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,841.68	2,841.68	0.00
814 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,763.75	19,763.75	0.00
833 Vo Ed Carl Perkins Basic Grant	1,791.00	1,791.00	0.00
899 Quality Schools Facility Grant	92,843.72	106,755.92	-13,912.20
<b>Total</b>	<b>213,625.30</b>	<b>224,081.75</b>	<b>-10,456.45</b>



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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	1.61	0.00
1190 Penalties and Interest on Taxes	0.99	0.00
1510 Interest Earnings	26.82	0.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29.42	0.11

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	6,322.36	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,322.36	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		29.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		29.53 (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	100.00	0.00
1510 Interest Earnings	20.49	14.75
3260 State Driver's Education Reimbursement	265.46	735.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>385.95</b>	<b>750.04</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	200.00	350.00
6XX Supplies and Materials	0.00	224.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>200.00</b>	<b>574.58</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,962.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		750.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		574.58	(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)		4,138.33	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	6.08	2.21
1910 Rentals	7,375.00	7,684.24
5300 Operating Transfers from Other Funds	212.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>7,594.07</u>	<u>7,686.45</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,594.83	4,369.45
6XX Supplies and Materials	0.00	1,123.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>7,594.83</u>	<u>5,492.99</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		1.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,686.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,492.99 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,194.61 (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	12.48	8.06
5300 Operating Transfers from Other Funds	0.00	1,482.30
5700 Resources Transferred from Other School Districts or Cooperatives	1,669.52	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,682.00	1,490.36

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	134.33	481.65
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	1,149.96	445.63
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	324.19
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,669.52	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,953.81	1,251.47

### Schedule Of Changes Worksheet

Beginning Fund Balance		2,268.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,490.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,251.47	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,507.65	(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	20,962.38	21,343.35
1113 District Levy - Heavy Motor Vehicles	7.83	14.00
1190 Penalties and Interest on Taxes	29.84	42.87
1510 Interest Earnings	68.65	5.15
3281 State Technology Aid	1,066.30	1,024.66
5700 Resources Transferred from Other School Districts or Cooperatives	1,761.64	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>23,896.64</b>	<b>22,430.03</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	2,226.50	3,773.00
6XX Supplies and Materials	33,098.74	18,339.45
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	291.80
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,761.64	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>37,086.88</b>	<b>22,404.25</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						3,774.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,430.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,404.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,800.40	(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	40.04	23.39
3445 State Combined Fund School Block Grant	6,069.11	7,372.57
3447 SB372 Combined Block Grant Reimbursement	0.00	457.09
5700 Resources Transferred from Other School Districts or Cooperatives	3,260.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,369.73</b>	<b>7,853.05</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	7,222.47	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	2,933.90
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	3,260.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>10,483.05</b>	<b>2,933.90</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					5,546.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,853.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,933.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,465.70	(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	457.04	318.27
5700 Resources Transferred from Other School Districts or Cooperatives	86,370.51	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	86,827.55	318.27

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

PRC Program Function Object	2012 Value	2013 Value
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	212.99	0.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	86,370.51	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	86,583.50	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		86,370.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		318.27	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		86,688.78	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	69.73
5300 Operating Transfers from Other Funds	23,397.87	500.00
5700 Resources Transferred from Other School Districts or Cooperatives	14,205.82	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>37,603.69</b>	<b>569.73</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	6,960.20
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	18,501.61
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
3XX Purchased Professional and Technical Services	0.00	441.50
6XX Supplies and Materials	0.00	75.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>25,978.49</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		37,603.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		569.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		25,978.49	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,194.93	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	90,097.40	87,465.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	90,097.40	87,465.77

#### 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	81,485.48	96,989.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	81,485.48	96,989.12

#### Schedule Of Changes Worksheet

Beginning Fund Balance	35,071.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,465.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,989.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,548.47	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	35.21	15.08
1920 Contributions/Donations from Private Sources	335.00	375.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>370.21</b>	<b>390.08</b>

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	3,050.00	1,750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,050.00</b>	<b>1,750.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		4,648.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		390.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,750.00	(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)		3,288.91	(5)



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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	14,843.76	14,847.47
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	456,996.54	435,494.43
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,511.88	7,775.82
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	35,265.96	35,381.23
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	130,605.91
XX	XXX 4XXX 73X	Major Equipment-New	0.00	6,500.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,962.09
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,962.09

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,653.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,105.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,424.02
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: 75%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	21,437.12	0.00	0.00	0.00	
280	1XXX	2XX	48.91	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	426.77	0.00	0.00	0.00	
280	1XXX	6XX	975.49	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,535.73	0.00	0.00	0.00	
<b>Totals</b>			24,424.02	0.00	0.00	0.00	24,424.02

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

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0154-09005853

08 Chouteau County

0154 Geraldine K-12

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
*** Land	550.00	3,351.00	0.00	0.00	3,901.00
*** Land Improvements	18,031.43	23,191.00	0.00	0.00	41,222.43
*** Buildings	1,305,895.00	1,721,669.00	137,106.00	0.00	3,164,670.00
*** Machinery and Equipment	216,012.44	235,196.56	49,500.00	0.00	500,709.00
Totals at Historical Cost	1,540,488.87	1,983,407.56	186,606.00	0.00	3,710,502.43
Less Accumulated Depreciation For:					
*** Improvement Accum	3,608.00	13,393.00	1,829.00	0.00	18,830.00
Building Accum	400,376.00	887,264.00	40,034.00	0.00	1,327,674.00
*** Machinery and Equipment Accum	121,271.00	126,165.00	44,741.00	0.00	292,177.00
Total Accumulated Depreciation	525,255.00	1,026,822.00	86,604.00	0.00	1,638,681.00
Governmental Activities, Capital Assets, net	1,015,233.87	956,585.56	100,002.00	0.00	2,071,821.43

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	2,962.00	0.00	0.00
Operations and Maintenance (26XX)	3,853.00	0.00	0.00
Transportation (27XX)	35,943.00	0.00	0.00
Food Service (31XX)	385.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,597.00	0.00	0.00
Unallocated	41,863.00	0.00	0.00
Total Depreciation for FY2013	86,603.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0154-09005853

08 Chouteau County

0154 Geraldine K-12

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	13,566.43	4,786.72	0.00	0.00	18,353.15	0.00	18,353.15
Total Governmental Activity							
Long-Term Liabilities	13,566.43	4,786.72	0.00	0.00	18,353.15	0.00	18,353.15

\* 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.