



Trustees' Financial Summary

FY2012-13

Submit ID: 0269-21949113

**14 Fergus County
0269 Grass Range H S**

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: Jamie Goss **Phone #:** (406) 428-2341

(Signature)

(Date)

Chair, Board of Trustees: Margie Matovich

(Signature)

(Date)

County Superintendent: Rhonda Long

(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 #
113	SB 348 transfer for school safety	STATE	5301	
329	Miscellaneous State Grant	STATE	3290	State
361	Services for Significant Needs Students	STATE	1402687613P11	State
365	State OTO Indian Education for All	STATE	3650OTO	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	to 2017	state
391	Vo Ed Business/Marketing	STATE	3900	State
393	Vo Ed Family & Consumer Science	STATE	3900	State
394	Vo Ed Tech Ed/Industrial Arts	STATE	3900	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A103278	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A113278	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	014-0269-8113	84.048A
465	Miscellaneous State Grant	STATE	AYP	State
493	Aggregate Reim/Indirects	LOCAL	4930	Local



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	73,109.41	19,390.46	128,457.08	
02	Taxes Receivable - Real and Personal (120-149)	10,342.88	2,549.64	892.70	
03	Taxes Receivable - Protested (150-159)	23,377.54	5,949.96	3,358.04	
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	106,829.83	27,890.06	132,707.82	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	33,720.42	8,499.60	4,250.74	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	33,720.42	8,499.60	4,250.74	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	30,357.64			
48	Fund Balance for Budget	42,751.77	19,390.46	128,457.08	
52	TOTAL FUND BALANCE/EQUITY	73,109.41	19,390.46	128,457.08	
53	TOTAL LIABILITIES AND FUND BALANCE	106,829.83	27,890.06	132,707.82	



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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)		25,910.30	31,333.92	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		25,910.30	31,333.92	
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		25,910.30	31,333.92	
52	TOTAL FUND BALANCE/EQUITY		25,910.30	31,333.92	
53	TOTAL LIABILITIES AND FUND BALANCE		25,910.30	31,333.92	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,969.09		7,856.30	2,949.50
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)	700.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,669.09		7,856.30	2,949.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	700.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	700.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,969.09		7,856.30	2,949.50
52	TOTAL FUND BALANCE/EQUITY	3,969.09		7,856.30	2,949.50
53	TOTAL LIABILITIES AND FUND BALANCE	4,669.09		7,856.30	2,949.50



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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)	5,963.75	9,261.28		
02	Taxes Receivable - Real and Personal (120-149)				0.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,963.75	9,261.28		0.05
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.05
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				0.05
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,963.75	9,261.28		
52	TOTAL FUND BALANCE/EQUITY	5,963.75	9,261.28		
53	TOTAL LIABILITIES AND FUND BALANCE	5,963.75	9,261.28		0.05



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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)		36,110.59		
02	Taxes Receivable - Real and Personal (120-149)		0.16		
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		36,110.75		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		0.16		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		0.16		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		36,110.59		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		36,110.59		
53	TOTAL LIABILITIES AND FUND BALANCE		36,110.75		



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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			22,401.13	
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			22,401.13	
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			22,401.13	
52	TOTAL FUND BALANCE/EQUITY			22,401.13	
53	TOTAL LIABILITIES AND FUND BALANCE			22,401.13	



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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	123,727.23	122,780.16
1112 District Levy - Personal Property	5,752.72	5,769.47
1114 District Levy - Pers Prop/Mobile Homes	3,033.52	3,328.91
1190 Penalties and Interest on Taxes	546.99	261.48
1510 Interest Earnings	805.50	728.26
3110 Direct State Aid	196,356.53	207,139.13
3111 Quality Educator	12,365.73	14,099.67
3112 At Risk Student	172.15	1,321.85
3113 Indian Education For All	469.20	632.40
3115 State Spec Ed Allowable Cost Pymt to Districts	3,462.65	6,173.49
3120 State Guaranteed Tax Base Aid	87,577.96	100,515.80
3444 State School Block Grant	11,992.94	16,270.01
3446 SB372 Block Grant Reimbursement	0.00	2,691.74
7810 Education Jobs Fund	210.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	446,473.50	481,712.37

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	84,946.33	88,942.46
2XX Personal Services - Employee Benefits	25,126.55	15,489.45
3XX Purchased Professional and Technical Services	4,682.75	3,746.89
4XX Purchased Property Services	777.00	520.00
5XX Other Purchased Services	329.34	1,101.84
6XX Supplies and Materials	10,112.78	12,271.85
810 Dues and Fees	1,500.00	1,700.00
21XX Support Services - Students		
5XX Other Purchased Services	104.34	0.00
6XX Supplies and Materials	147.50	56.25
222X Educational Media Services		
1XX Personal Services - Salaries	1,226.68	10,212.71
2XX Personal Services - Employee Benefits	0.00	4,955.43
5XX Other Purchased Services	242.53	0.00
6XX Supplies and Materials	784.61	716.54
810 Dues and Fees	0.00	660.00
8XX Other Expenditures	197.50	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,041.68	26,831.32
2XX Personal Services - Employee Benefits	2,380.00	2,675.16



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	1,760.38	2,276.00
			5XX Other Purchased Services	500.77	1,592.71
			6XX Supplies and Materials	487.94	1,230.68
			810 Dues and Fees	1,759.50	1,403.94
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	9,559.10	10,517.43
			2XX Personal Services - Employee Benefits	3,570.00	3,767.44
			3XX Purchased Professional and Technical Services	162.00	313.89
			5XX Other Purchased Services	130.00	0.00
			6XX Supplies and Materials	127.71	716.68
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,721.62	7,960.16
			2XX Personal Services - Employee Benefits	4,872.00	2,655.27
			3XX Purchased Professional and Technical Services	3,435.75	4,642.00
			5XX Other Purchased Services	1,316.62	1,061.34
			6XX Supplies and Materials	180.35	346.39
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	16,089.66	21,147.15
			2XX Personal Services - Employee Benefits	1,190.00	5,071.73
			3XX Purchased Professional and Technical Services	60.00	0.00
			4XX Purchased Property Services	38,246.17	62,964.12
			5XX Other Purchased Services	6,847.40	7,347.96
			6XX Supplies and Materials	9,088.67	6,686.76
			810 Dues and Fees	0.00	840.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	7,326.75	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,273.04	9,538.21
			2XX Personal Services - Employee Benefits	7,735.00	5,621.58
			5XX Other Purchased Services	0.00	17.76
			6XX Supplies and Materials	117.00	135.59
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,541.87	3,945.91
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	71,207.83	78,900.43
			2XX Personal Services - Employee Benefits	17,984.67	17,236.17
			3XX Purchased Professional and Technical Services	380.00	0.00
			4XX Purchased Property Services	1,460.00	479.40
			5XX Other Purchased Services	1,392.33	1,857.67
			6XX Supplies and Materials	1,692.96	2,848.09



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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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			810 Dues and Fees	0.00	315.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	96.09	960.93
			2XX Personal Services - Employee Benefits	0.00	34.42
			5XX Other Purchased Services	0.00	71.49
			810 Dues and Fees	93.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	12,252.56	10,929.84
			2XX Personal Services - Employee Benefits	0.00	234.40
			3XX Purchased Professional and Technical Services	0.00	211.00
			5XX Other Purchased Services	1,023.60	684.83
			6XX Supplies and Materials	6.98	1,254.25
			810 Dues and Fees	4,600.00	4,080.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	13,200.30	14,270.35
			2XX Personal Services - Employee Benefits	2,981.00	348.13
			4XX Purchased Property Services	85.00	0.00
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			4XX Purchased Property Services	0.00	7,016.50
			6XX Supplies and Materials	0.00	554.96
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,172.63	0.00
	113 SB 348 transfer for school safety				
		998 School Safety Transfers to Building Reserve Fund			
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	6,660.00
	910				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	16,977.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				439,305.57	480,628.46



Trustees' Financial Summary

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14 Fergus County
0269 Grass Range H S

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

Schedule Of Changes Worksheet

Beginning Fund Balance						63,715.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						481,712.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						480,628.46	(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	30,357.64	Less Last Year	22,047.49	(4b)		8,310.15	
						8,310.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						73,109.41	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	26,855.10	30,232.38
1112 District Levy - Personal Property	1,224.39	1,381.85
1114 District Levy - Pers Prop/Mobile Homes	634.79	779.63
1190 Penalties and Interest on Taxes	144.79	60.11
1510 Interest Earnings	226.24	94.53
2220 County On-Schedule Trans Reimb	18,780.38	18,373.84
3210 State On-Schedule Trans Reimb	18,780.39	18,308.04
3444 State School Block Grant	0.00	903.72
3446 SB372 Block Grant Reimbursement	0.00	568.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,646.08	70,702.85

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	9,533.34	11,559.16
2XX Personal Services - Employee Benefits	1,190.00	1,289.09
25XX Support Services - Business		
1XX Personal Services - Salaries	3,454.19	3,541.09
2XX Personal Services - Employee Benefits	2,436.00	1,869.96
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,185.47	22,889.85
2XX Personal Services - Employee Benefits	8,330.00	16,172.61
3XX Purchased Professional and Technical Services	198.00	333.50
4XX Purchased Property Services	8,188.72	3,500.00
5XX Other Purchased Services	3,197.00	3,478.70
6XX Supplies and Materials	15,182.84	14,770.09
810 Dues and Fees	0.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,895.56	79,604.05



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14 Fergus County
0269 Grass Range H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						28,291.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,702.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,604.05	(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)						19,390.46	(5)



Trustees' Financial Summary

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14 Fergus County
0269 Grass Range H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	20,004.33	10,677.56
1112 District Levy - Personal Property	911.12	581.42
1114 District Levy - Pers Prop/Mobile Homes	476.84	371.76
1190 Penalties and Interest on Taxes	96.79	33.15
1510 Interest Earnings	1,053.87	654.99
1900 Other Revenue from Local Sources	423.50	0.00
5200 Sale or Compensation for Loss of Assets	0.00	7,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,966.45	19,318.88

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		
7XX Property and Equipment Acquisition	26,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		109,138.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19,318.88	(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)		128,457.08	(5)



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14 Fergus County
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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	154.93	172.04
2240 County Retirement Distribution	49,000.00	61,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,154.93	61,172.04

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	17,055.44	15,411.39
222X Educational Media Services		
2XX Personal Services - Employee Benefits	98.12	1,587.53
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,494.66	12,476.88
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,106.09	1,179.33
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,495.34	1,631.93
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,287.08	2,918.16
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,576.63	2,678.75
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,043.45	2,053.03
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,641.74	10,994.31
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	14.22	143.17
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,672.74	1,525.16
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,904.58	2,191.47



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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,390.09	54,791.11
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Schedule Of Changes Worksheet

Beginning Fund Balance		19,529.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		61,172.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		54,791.11	(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)		25,910.30	(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
329 Miscellaneous State Grant	
3290 State - Other State Grants	1,217.06
361 Services for Significant Needs Students	
3610 Services for Significant Needs Students	5,600.00
391 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	257.00
393 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,390.37
394 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	332.79
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,028.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,125.47
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,015.00
493 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	124.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,090.27

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

PRC Program Function Object	2013 Value
361 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	5,600.00
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	56.41
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	14,466.42
2XX Personal Services - Employee Benefits	2,499.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	62.58



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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
412 Subtotal	17,028.00
413 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,125.47
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	900.00
5XX Other Purchased Services	445.40
6XX Supplies and Materials	627.60
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	42.00
451 Subtotal	2,015.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,824.88

Schedule Of Changes Worksheet

Beginning Fund Balance	28,068.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,090.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,824.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,333.92	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Miscellaneous State Grant	1,217.06	0.00	1,217.06
361 Services for Significant Needs Students	5,600.00	5,600.00	0.00
365 State OTO Indian Education for All	0.00	56.41	-56.41



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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
391 Vo Ed Business/Marketing	257.00	0.00	257.00
393 Vo Ed Family & Consumer Science	1,390.37	0.00	1,390.37
394 Vo Ed Tech Ed/Industrial Arts	332.79	0.00	332.79
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,028.00	17,028.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,125.47	2,125.47	0.00
451 Vo Ed Carl Perkins Basic Grant	2,015.00	2,015.00	0.00
493 Aggregate Reim/Indirects	124.58	0.00	124.58
Total	30,090.27	26,824.88	3,265.39



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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	1,810.00	1,200.00
1510 Interest Earnings	19.28	15.48
3260 State Driver's Education Reimbursement	619.40	1,260.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,448.68	2,475.98

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	2,562.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,562.86	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,493.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,475.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
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)		3,969.09	(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	87.63	37.95
1910 Rentals	2,680.00	6,470.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,767.63	6,508.27

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		
4XX Purchased Property Services	1,766.00	7,983.57
5XX Other Purchased Services	67.32	33.30
6XX Supplies and Materials	874.80	340.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,708.12	8,357.61

Schedule Of Changes Worksheet

Beginning Fund Balance	9,705.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,508.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,357.61	(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)	7,856.30	(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	32.30	26.52
5300 Operating Transfers from Other Funds	1,172.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,204.93</u>	<u>26.52</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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	2,150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>2,150.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		5,072.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,150.00	(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)		2,949.50	(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
3281 State Technology Aid	427.15	487.64
3445 State Combined Fund School Block Grant	0.00	3,708.56
3447 SB372 Combined Block Grant Reimbursement	0.00	427.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	427.15	4,624.17

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		1,339.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,624.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,963.75	(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	65.21	49.58
3445 State Combined Fund School Block Grant	3,028.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,093.75	49.58

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	9,211.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,261.28	(5)



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14 Fergus County
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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
1111 District Levy - Real Property	203.10	0.00
1190 Penalties and Interest on Taxes	4.23	0.00
1510 Interest Earnings	246.31	157.70
113 SB 348 transfer for school safety		
5301 School Safety and Security Transfer	0.00	6,660.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	453.64	6,817.70

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	29,292.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,817.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,110.59	(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	2.76	0.91
1900 Other Revenue from Local Sources	300.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	302.76	300.91

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	700.00	301.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	700.00	301.48

Schedule Of Changes Worksheet

Beginning Fund Balance		0.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		300.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		301.48	(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)		0.00	(4)
		0.00	(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	18.53	8.75
1700 Student Extracurricular Activity Receipts	42,524.58	42,983.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,543.11	42,992.24

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	40,178.32	41,773.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,178.32	41,773.33

Schedule Of Changes Worksheet

Beginning Fund Balance		21,182.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		42,992.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		41,773.33	(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)		22,401.13	(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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	71,102.83	78,900.43
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	180,650.69	177,830.81
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,214.70	1,685.01
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	53.90	253.43
XX	XXX 26XX 41X	Energy Utility Services	16,878.00	18,306.57
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	3,017.50	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	40,065.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	2,559.25	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,654.03
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,654.03

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,551.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,701.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,259.05
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	9,538.21	0.00	0.00	0.00	
280	1XXX	2XX	5,621.58	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	17.76	0.00	0.00	0.00	
280	1XXX	6XX	135.59	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,945.91	0.00	0.00	0.00	
Totals			19,259.05	0.00	0.00	0.00	19,259.05

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

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



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
*** Land	7,355.00	0.00	0.00	7,355.00	0.00
*** Land Improvements	13,817.50	0.00	0.00	13,817.50	0.00
Buildings	384,716.50	0.00	0.00	384,716.50	0.00
*** Machinery and Equipment	182,063.76	0.00	0.00	182,063.76	0.00
Totals at Historical Cost	587,952.76	0.00	0.00	587,952.76	0.00
Less Accumulated Depreciation For:					
*** Improvement Accum	6,217.88	0.00	0.00	6,217.88	0.00
*** Building Accum	317,736.15	0.00	0.00	317,736.15	0.00
*** Machinery and Equipment Accum	132,886.78	0.00	0.00	132,886.78	0.00
Total Accumulated Depreciation	456,840.81	0.00	0.00	456,840.81	0.00
Governmental Activities, Capital Assets, net	131,111.95	0.00	0.00	131,111.95	0.00

* 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
Total Depreciation for FY2013			

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	21,989.66	0.00	2,150.00	4,577.41	15,262.25	0.00	15,262.25
Other Post Employment Benefits	5,632.50	0.00	0.00	3,084.00	2,548.50	0.00	2,548.50
Total Governmental Activity							
Long-Term Liabilities	27,622.16	0.00	2,150.00	7,661.41	17,810.75	0.00	17,810.75

* 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.