



Trustees' Financial Summary

FY2012-13

Submit ID: 1213-11297382

03 Blaine County

**** Recalculated ****

1213 Hays-Lodge Pole K-12 Schls

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: Daralyn Shambo

Phone #: (406) 673-3120

(Signature)

(Date)

Chair, Board of Trustees: George Horse Capture Jr.

(Signature)

(Date)

County Superintendent: Terry Brockie

(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 #
001	ALTA CARE	STATE		State
002	Vo Ed All Career & Tech Ed Programs	STATE		State
003	Title VII, Indian Education	FEDERAL	S060A120852	84.060
004	Title I, Part A, Improving Basic Programs	FEDERAL	00312133112	84.010A
005	Vo Ed Carl Perkins Basic Grant	FEDERAL	00312138112	84.048A
006	Title I - Schoolwide	FEDERAL	00312133212	Federal
271	Aggregate Reim/Indirects	LOCAL		Local
366	OTO CAP/INVEST/MAINT	STATE	N/A	
367	OTO FT KINDERGARTEN	STATE	N/A	
370	Deferred Maintenance & Energy Efficiency	STATE	STMSSR81SFF090360	NA
390	Vo Ed All Career & Tech Ed Programs	STATE		State
410	IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	FEDERAL	S041C100036	84.041C
413	Title VII, Indian Education	FEDERAL	S060A120852	84.060
420	Title I Improving Basic Programs	FEDERAL	00312133113	84.010A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	00312138113	84.048A
465	Student Achievement Grant Award	STATE	0312134610ISA	
494	Title I - Schoolwide	FEDERAL	003121332113	Federal



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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)	312,543.47	740.87	122.70	5,944.35
02	Taxes Receivable - Real and Personal (120-149)	213.51	16.76		
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	TOTAL ASSETS AND OTHER DEBITS	312,756.98	757.63	122.70	5,944.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	213.51	16.76		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	213.51	16.76		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	312,543.47	740.87	122.70	5,944.35
52	TOTAL FUND BALANCE/EQUITY	312,543.47	740.87	122.70	5,944.35
53	TOTAL LIABILITIES AND FUND BALANCE	312,756.98	757.63	122.70	5,944.35



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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)		118,451.36	-61,207.98	
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)			72,900.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		118,451.36	11,692.66	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			577.37	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			577.37	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		118,451.36	11,115.29	
52	TOTAL FUND BALANCE/EQUITY		118,451.36	11,115.29	
53	TOTAL LIABILITIES AND FUND BALANCE		118,451.36	11,692.66	



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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)	1,908.79		1,728.99	
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	1,908.79		1,728.99	
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	1,908.79		1,728.99	
52	TOTAL FUND BALANCE/EQUITY	1,908.79		1,728.99	
53	TOTAL LIABILITIES AND FUND BALANCE	1,908.79		1,728.99	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,180,431.52	
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			3,180,431.52	
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			3,180,431.52	
52	TOTAL FUND BALANCE/EQUITY			3,180,431.52	
53	TOTAL LIABILITIES AND FUND BALANCE			3,180,431.52	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,004.53	5,661.58		
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	3,004.53	5,661.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	3,004.53	5,661.58		
52	TOTAL FUND BALANCE/EQUITY	3,004.53	5,661.58		
53	TOTAL LIABILITIES AND FUND BALANCE	3,004.53	5,661.58		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	838.27			
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	TOTAL ASSETS AND OTHER DEBITS	838.27			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	838.27			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	838.27			
53	TOTAL LIABILITIES AND FUND BALANCE	838.27			



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			53,879.76	
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			53,879.76	
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			53,879.76	
52	TOTAL FUND BALANCE/EQUITY			53,879.76	
53	TOTAL LIABILITIES AND FUND BALANCE			53,879.76	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,782.20	64,386.25		
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	115,782.20	64,386.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	115,782.20	64,386.25		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	115,782.20	64,386.25		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	115,782.20	64,386.25		



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	9,145.74	7,996.30
1112 District Levy - Personal Property	1,262.89	1,482.99
1114 District Levy - Pers Prop/Mobile Homes	17.06	40.98
1130 Tax Title and Property Sales	14.44	0.00
1190 Penalties and Interest on Taxes	108.77	10.43
1510 Interest Earnings	1,408.87	1,659.56
3110 Direct State Aid	702,031.16	695,914.81
3111 Quality Educator	92,017.46	80,232.75
3112 At Risk Student	33,263.45	31,829.53
3113 Indian Education For All	4,365.60	4,182.00
3114 American Indian Achievement Gap	37,400.00	37,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	66,474.87	63,265.30
3120 State Guaranteed Tax Base Aid	558,641.29	559,466.94
3444 State School Block Grant	3,386.85	4,030.89
3446 SB372 Block Grant Reimbursement	0.00	644.04
7810 Education Jobs Fund	823.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,510,361.81	1,487,956.52

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	710,129.97	603,180.87
2XX Personal Services - Employee Benefits	230,011.79	225,726.23
21XX Support Services - Students		
1XX Personal Services - Salaries	44,305.73	47,163.86
2XX Personal Services - Employee Benefits	192.43	183.53
22XX Educational Media Services		
1XX Personal Services - Salaries	48,785.04	49,202.90
2XX Personal Services - Employee Benefits	204.41	180.90
23XX Support Services - General Administration		
1XX Personal Services - Salaries	67,512.80	45,148.84
2XX Personal Services - Employee Benefits	283.32	188.11
24XX Support Services - School Administration		
1XX Personal Services - Salaries	85,259.84	55,063.88
2XX Personal Services - Employee Benefits	352.22	233.63
25XX Support Services - Business		
1XX Personal Services - Salaries	75,600.67	79,770.05
2XX Personal Services - Employee Benefits	313.96	300.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	0.00	980.06
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	87,187.85	116,540.30
			2XX Personal Services - Employee Benefits	345.38	21,126.95
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	125,334.36	48,785.04
			2XX Personal Services - Employee Benefits	525.11	178.92
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	3,997.28	2,786.08
			2XX Personal Services - Employee Benefits	20.76	10.77
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	39,578.96	30,719.30
			2XX Personal Services - Employee Benefits	155.64	91.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,520,097.52	1,327,562.07

Schedule Of Changes Worksheet

Beginning Fund Balance					152,149.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,487,956.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,327,562.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					312,543.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1,062.16	1,055.39
1112 District Levy - Personal Property	152.61	195.30
1114 District Levy - Pers Prop/Mobile Homes	2.06	5.27
1130 Tax Title and Property Sales	1.74	0.00
1190 Penalties and Interest on Taxes	9.09	1.36
2220 County On-Schedule Trans Reimb	24,051.06	16,540.43
3210 State On-Schedule Trans Reimb	24,051.06	16,544.98
3444 State School Block Grant	0.00	77.83
3446 SB372 Block Grant Reimbursement	0.00	77.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,329.78	34,498.39

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		
1XX Personal Services - Salaries	48,713.31	39,698.82
2XX Personal Services - Employee Benefits	711.48	1,640.46
5XX Other Purchased Services	0.00	178.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,424.79	41,518.13

Schedule Of Changes Worksheet

Beginning Fund Balance		7,760.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		34,498.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		41,518.13	(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)		740.87	(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
1632 Daily Adult Sales	5,683.25	6,038.35
3220 State Food Services Match	0.00	111.13
4550 Federal Child Nutrition	120,889.32	110,353.24
4552 Fresh Fruit And Vegetable	2,447.31	2,998.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	129,019.88	119,501.28

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	2,905.74	2,528.55
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	62,615.93	35,781.78
2XX Personal Services - Employee Benefits	12,226.97	1,426.34
6XX Supplies and Materials	38,384.47	98,464.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	116,133.11	138,201.02

Schedule Of Changes Worksheet

Beginning Fund Balance		24,644.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		119,501.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		138,201.02	(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)		5,944.35	(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	871.82	917.97
2240 County Retirement Distribution	278,735.48	174,391.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	279,607.30	175,309.51

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	119,707.47	107,205.80
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,825.68	7,638.30
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,644.48	7,724.85
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,586.00	7,076.51
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	23,807.87	18,970.72
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	15,581.45	16,218.14
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	27,974.30	31,010.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,056.45	8,165.43
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,739.93	28,689.17
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	6,630.00	4,186.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,639.94	7,685.08
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	596.75	437.76
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,723.04	3,716.12
910 Food Services		



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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	4,991.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				276,513.36	253,716.61

Schedule Of Changes Worksheet

Beginning Fund Balance					196,858.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					175,309.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					253,716.61	(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)					118,451.36	(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
001 ALTA CARE	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	7,845.47
004 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	10,331.42
006 Title I - Schoolwide	
4940 Schoolwide Program	51,400.12
271 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	1,280.00
390 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,329.00
410 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	
4100 Federal Miscellaneous Grants - Direct from Feds	441,283.84
413 Title VII, Indian Education	
4130 Title VII Indian Education	43,480.00
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	56,470.17
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,979.67
494 Title I - Schoolwide	
4940 Schoolwide Program	178,517.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	799,917.49

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

PRC Program Function Object	2013 Value
001 ALTA CARE	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	7,845.47
002 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	47.00
6XX Supplies and Materials	998.00
002 Subtotal	1,045.00
004 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	



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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
004 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,646.18
2XX Personal Services - Employee Benefits	1,045.62
6XX Supplies and Materials	588.99
21XX Support Services - Students	
6XX Supplies and Materials	106.27
221X Improvement of Instruction Services	
5XX Other Purchased Services	944.36
004 Subtotal	10,331.42
006 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	20,207.54
2XX Personal Services - Employee Benefits	2,877.62
3XX Purchased Professional and Technical Services	7,410.00
6XX Supplies and Materials	8,922.94
21XX Support Services - Students	
1XX Personal Services - Salaries	1,631.05
2XX Personal Services - Employee Benefits	244.66
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	750.03
2XX Personal Services - Employee Benefits	117.54
3XX Purchased Professional and Technical Services	150.00
5XX Other Purchased Services	404.00
6XX Supplies and Materials	79.91
23XX Support Services - General Administration	
1XX Personal Services - Salaries	8,012.40
2XX Personal Services - Employee Benefits	592.43
006 Subtotal	51,400.12
271 Aggregate Reim/Indirects	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	863.90
410 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	441,283.84
413 Title VII, Indian Education	
413 Title VII Indian Education	



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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
413	Title VII, Indian Education			
	413 Title VII Indian Education			
		1XXX Instruction		
			1XX Personal Services - Salaries	36,950.87
			2XX Personal Services - Employee Benefits	5,999.76
			6XX Supplies and Materials	529.37
			413 Subtotal	43,480.00
420	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	16,587.83
			2XX Personal Services - Employee Benefits	2,707.99
			6XX Supplies and Materials	34,605.39
		21XX Support Services - Students		
			6XX Supplies and Materials	38.84
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	2,530.12
			420 Subtotal	56,470.17
451	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
			6XX Supplies and Materials	7,979.67
465	Student Achievement Grant Award			
	465 Federal Miscellaneous Grants from OPI			
		1XXX Instruction		
			6XX Supplies and Materials	953.53
494	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	61,807.80
			2XX Personal Services - Employee Benefits	9,394.81
			6XX Supplies and Materials	33,837.65
		21XX Support Services - Students		
			1XX Personal Services - Salaries	25,621.11
			2XX Personal Services - Employee Benefits	4,734.87
			3XX Purchased Professional and Technical Services	325.00
			6XX Supplies and Materials	6,184.40
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	1,364.70
			2XX Personal Services - Employee Benefits	224.81
			3XX Purchased Professional and Technical Services	72.00



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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
494 Title I - Schoolwide	
494 Schoolwide Program	
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,172.09
8XX Other Expenditures	1,287.63
23XX Support Services - General Administration	
1XX Personal Services - Salaries	20,312.46
2XX Personal Services - Employee Benefits	3,151.59
3XX Purchased Professional and Technical Services	3,300.00
5XX Other Purchased Services	322.08
6XX Supplies and Materials	1,404.80
494 Subtotal	<u>178,517.80</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>800,171.01</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance	11,368.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	799,917.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	800,171.01	(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)	11,115.29	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 ALTA CARE	7,845.47	7,845.47	0.00
002 Vo Ed All Career & Tech Ed Programs	0.00	1,045.09	-1,045.09
004 Title I, Part A, Improving Basic Programs	10,331.42	10,331.42	0.00
006 Title I - Schoolwide	51,400.12	51,400.12	0.00
271 Aggregate Reim/Indirects	1,280.00	863.90	416.10



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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
390 Vo Ed All Career & Tech Ed Programs	1,329.00	0.00	1,329.00
410 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	441,283.84	441,283.84	0.00
413 Title VII, Indian Education	43,480.00	43,480.00	0.00
420 Title I Improving Basic Programs	56,470.17	56,470.17	0.00
451 Vo Ed Carl Perkins Basic Grant	7,979.67	7,979.67	0.00
465 Student Achievement Grant Award	0.00	953.53	-953.53
494 Title I - Schoolwide	178,517.80	178,517.80	0.00
Total	799,917.49	800,171.01	-253.52



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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
1910 Rentals	36,592.08	44,089.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,592.08	44,089.05

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

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	28,020.01
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	13,465.10	29,331.45
6XX Supplies and Materials	8,440.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,906.05	57,351.46

Schedule Of Changes Worksheet

Beginning Fund Balance	14,991.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,089.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,351.46	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,728.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	15,156.28	15,539.08
4820 Federal Impact Aid - Title VIII	1,401,216.30	1,048,356.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,416,372.58	1,063,896.06

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	62,414.93	85,166.33
2XX Personal Services - Employee Benefits	62,034.79	5,663.34
5XX Other Purchased Services	1,574.47	1,641.61
6XX Supplies and Materials	30,199.34	18,496.12
810 Dues and Fees	3,183.00	0.00
21XX Support Services - Students		
5XX Other Purchased Services	324.00	0.00
6XX Supplies and Materials	1,274.67	3,572.65
810 Dues and Fees	145.00	2,900.00
22XX Educational Media Services		
5XX Other Purchased Services	6,873.67	6,904.72
6XX Supplies and Materials	917.00	320.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	248.82	304.20
2XX Personal Services - Employee Benefits	11,677.05	6,671.37
3XX Purchased Professional and Technical Services	26,952.80	14,626.35
5XX Other Purchased Services	87,403.94	91,061.47
6XX Supplies and Materials	3,369.42	2,390.47
810 Dues and Fees	16,105.95	7,423.90
24XX Support Services - School Administration		
1XX Personal Services - Salaries	70,063.32	69,652.32
2XX Personal Services - Employee Benefits	13,566.33	6,720.55
5XX Other Purchased Services	1,154.25	0.00
6XX Supplies and Materials	4,509.63	5,793.30
810 Dues and Fees	160.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	28,276.12	28,098.68
2XX Personal Services - Employee Benefits	20,328.83	20,764.47
5XX Other Purchased Services	714.23	0.00
6XX Supplies and Materials	2,063.56	9,297.22
810 Dues and Fees	2,990.00	1,475.00
26XX Operation and Maintenance of Plant Services		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	187,162.49	210,274.17
			2XX Personal Services - Employee Benefits	65,666.01	64,353.48
			3XX Purchased Professional and Technical Services	2,371.20	571.50
			4XX Purchased Property Services	95,415.94	46,947.05
			5XX Other Purchased Services	17.56	0.00
			6XX Supplies and Materials	85,914.33	91,766.61
			810 Dues and Fees	1,817.75	4,967.75
			8XX Other Expenditures	0.00	3,546.76
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	23,997.83	19,911.03
			2XX Personal Services - Employee Benefits	3,719.67	1,096.66
			4XX Purchased Property Services	12,691.15	880.53
			5XX Other Purchased Services	3,489.22	6,427.34
			6XX Supplies and Materials	5,676.70	3,363.62
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	83,734.80	91,339.52
			2XX Personal Services - Employee Benefits	18,589.24	4,203.75
			3XX Purchased Professional and Technical Services	2,277.45	0.00
			5XX Other Purchased Services	188.70	717.07
			6XX Supplies and Materials	2,690.98	648.33
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,212.52	3,236.59
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services	232.50	91.91
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			4XX Purchased Property Services	1,195.30	0.00
			5XX Other Purchased Services	12,760.11	12,757.59
			6XX Supplies and Materials	10,261.03	15,559.68
			810 Dues and Fees	2,350.00	2,300.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	0.00	303.22
			2XX Personal Services - Employee Benefits	0.00	19.03
			4XX Purchased Property Services	0.00	1,433.00
			6XX Supplies and Materials	117,815.31	17,066.06



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

1,201,772.91

992,726.32

Schedule Of Changes Worksheet

Beginning Fund Balance						3,109,261.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,063,896.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						992,726.32	(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)						3,180,431.52	(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	1,913.55	1,836.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,913.55	1,836.37

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 6XX Supplies and Materials	729.77	2,921.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	729.77	2,921.64

Schedule Of Changes Worksheet

Beginning Fund Balance	4,089.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,836.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,921.64	(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)	3,004.53	(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	36,018.43	44,657.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,018.43	44,657.59

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	38,207.75	44,638.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,207.75	44,638.23

Schedule Of Changes Worksheet

Beginning Fund Balance	53,860.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,657.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,638.23	(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)	53,879.76	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	76,308.51	100,867.07
XX	39X 1XXX 112	Certified Teacher Staff Salaries	125,334.36	48,785.04
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	780,442.34	839,884.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	76,696.99	76,278.50
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,425.48
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,425.48

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,807.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,372.48
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	237,812.51
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	116,540.30	0.00	0.00	91,339.52	
280	1XXX	2XX	21,126.95	0.00	0.00	4,203.75	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	717.07	
280	1XXX	6XX	0.00	0.00	0.00	648.33	
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	0.00	0.00	0.00	3,236.59	
Totals			137,667.25	0.00	0.00	100,145.26	237,812.51

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

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



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	524,191.96	0.00	0.00	0.00	524,191.96
Buildings	10,278,035.00	0.00	0.00	0.00	10,278,035.00
Machinery and Equipment	1,422,596.00	0.00	0.00	0.00	1,422,596.00
Totals at Historical Cost	12,224,822.96	0.00	0.00	0.00	12,224,822.96
Less Accumulated Depreciation For:					
Improvement Accum	176,157.84	0.00	25,935.16	0.00	202,093.00
Building Accum	3,190,764.00	0.00	197,796.00	0.00	3,388,560.00
Machinery and Equipment Accum	1,038,582.00	0.00	56,272.00	0.00	1,094,854.00
Total Accumulated Depreciation	4,405,503.84	0.00	280,003.16	0.00	4,685,507.00
Governmental Activities, Capital Assets, net	7,819,319.12	0.00	-280,003.16	0.00	7,539,315.96

* 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
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Total Depreciation for FY2013

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

1213 Hays-Lodge Pole K-12 Schls

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	123,789.75	101,463.47	0.00	123,789.75	101,463.47	0.00	101,463.47
Total Governmental Activity							
Long-Term Liabilities	123,789.75	101,463.47	0.00	123,789.75	101,463.47	0.00	101,463.47

* 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.