



Trustees' Financial Summary

FY2012-13

Submit ID: 0145-86266417

**08 Chouteau County
0145 Highwood Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk:

Phone #:

(Signature)

(Date)

Chair, Board of Trustees:

(Signature)

(Date)

County Superintendent: Rick Cook

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY13 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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 #
002	CHILD NUTRITION - LUNCH	FEDERAL		
003	Child Nutrition - Breakfast	FEDERAL		
005	Indirect Costs	LOCAL		
006	PrE-K	LOCAL		
007	After School Program Contributions	LOCAL		
008	Misc Contributions	LOCAL		
101	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090192	84.358A
102	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100192	84.358A
103	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110192	84.358A
172	21st Century Community Learning	FEDERAL		84.287
173	Title IV, Part B, 21st Century	FEDERAL		84.287
312	Title I Improving Basic Programs	FEDERAL		84.010A
313	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
365	State OTO Indian Education for All	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE	fy 2008	state
368	State OTO K-12 Education Data System	STATE		N/A
465	Contracts with OPI	LOCAL		
773	IDEA Part B (Trans from Coop)	FEDERAL		84.027A



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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)	61,462.94	21,459.02	22,007.42	1,264.72
02	Taxes Receivable - Real and Personal (120-149)	6,530.76	1,189.55	404.82	
03	Taxes Receivable - Protested (150-159)	5,814.74	1,177.36	187.45	
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	73,808.44	23,825.93	22,599.69	1,264.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	61,462.94	21,459.02	22,007.42	1,264.72
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,345.50	2,366.91	592.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	73,808.44	23,825.93	22,599.69	1,264.72
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	73,808.44	23,825.93	22,599.69	1,264.72



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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)		37,620.55	14,557.73	
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		37,620.55	14,557.73	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		37,620.55	14,557.73	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		37,620.55	14,557.73	
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		37,620.55	14,557.73	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,812.88	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,812.88	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			4,812.88	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			4,812.88	
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			4,812.88	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
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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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)	11,366.77	2,935.22		
02	Taxes Receivable - Real and Personal (120-149)	148.34	0.72		
03	Taxes Receivable - Protested (150-159)	123.56			
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	11,638.67	2,935.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	11,366.77	2,935.22		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	271.90	0.72		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,638.67	2,935.94		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,638.67	2,935.94		



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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)		46,969.22		
02	Taxes Receivable - Real and Personal (120-149)		891.25		
03	Taxes Receivable - Protested (150-159)		742.01		
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		48,602.48		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		46,969.22		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,633.26		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		48,602.48		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		48,602.48		



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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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,482.58			
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	11,482.58			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	11,482.58			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	11,482.58			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,482.58			



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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	231,746.35	211,061.86
1113 District Levy - Heavy Motor Vehicles	275.50	278.67
1190 Penalties and Interest on Taxes	1,339.34	585.17
1510 Interest Earnings	93.86	63.36
1900 Other Revenue from Local Sources	531.59	0.00
3110 Direct State Aid	182,569.28	190,828.77
3111 Quality Educator	25,774.87	27,910.35
3112 At Risk Student	2,428.42	2,201.42
3113 Indian Education For All	1,224.00	1,285.20
3114 American Indian Achievement Gap	1,000.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	10,896.80	9,458.19
3120 State Guaranteed Tax Base Aid	55,022.00	57,882.60
3444 State School Block Grant	42,416.88	54,259.95
3446 SB372 Block Grant Reimbursement	0.00	5,818.29
7810 Education Jobs Fund	214.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	555,533.01	562,633.83

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	242,375.59	273,773.67
2XX Personal Services - Employee Benefits	58,781.15	59,900.52
3XX Purchased Professional and Technical Services	12,037.04	11,948.37
4XX Purchased Property Services	232.50	1,652.21
5XX Other Purchased Services	963.62	1,040.00
6XX Supplies and Materials	14,745.95	8,036.05
222X Educational Media Services		
1XX Personal Services - Salaries	8,007.26	8,377.20
2XX Personal Services - Employee Benefits	2,129.44	2,229.11
3XX Purchased Professional and Technical Services	60.90	0.00
5XX Other Purchased Services	66.60	0.00
6XX Supplies and Materials	445.75	317.39
810 Dues and Fees	0.00	295.08
23XX Support Services - General Administration		
1XX Personal Services - Salaries	19,681.83	17,392.84
2XX Personal Services - Employee Benefits	5,160.61	5,648.65
3XX Purchased Professional and Technical Services	3,208.64	1,074.35
4XX Purchased Property Services	581.74	338.64
5XX Other Purchased Services	4,255.98	6,081.23



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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			
			6XX Supplies and Materials	2,218.34	1,507.62
			810 Dues and Fees	3,602.41	2,946.32
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	27,144.53	9,474.29
			2XX Personal Services - Employee Benefits	3,662.29	958.23
		25XX Support Services - Business			
			1XX Personal Services - Salaries	12,003.94	10,577.93
			2XX Personal Services - Employee Benefits	2,810.88	2,880.50
			3XX Purchased Professional and Technical Services	0.00	20.00
			4XX Purchased Property Services	0.00	163.99
			5XX Other Purchased Services	366.38	465.86
			6XX Supplies and Materials	393.44	91.96
			810 Dues and Fees	2,463.46	2,396.91
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	29,496.29	18,712.68
			2XX Personal Services - Employee Benefits	7,780.01	7,033.76
			4XX Purchased Property Services	8,363.88	10,757.39
			5XX Other Purchased Services	0.00	275.85
			6XX Supplies and Materials	10,018.20	12,300.68
			810 Dues and Fees	17.50	143.41
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	993.23	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	23,468.87	27,785.39
			2XX Personal Services - Employee Benefits	2,172.86	5,919.59
			4XX Purchased Property Services	0.00	211.65
			5XX Other Purchased Services	0.00	40.00
			6XX Supplies and Materials	1,361.84	491.40
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	4,812.50	4,375.00
			2XX Personal Services - Employee Benefits	438.11	312.65
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	993.56	1,040.33
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	13.93	698.79
		23XX Support Services - General Administration			
			6XX Supplies and Materials	19.63	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			



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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
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	775.63	647.25
			2XX Personal Services - Employee Benefits	40.37	36.33
			6XX Supplies and Materials	0.00	30.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,750.00	1,690.43
			2XX Personal Services - Employee Benefits	74.08	62.20
			4XX Purchased Property Services	1,099.03	355.97
			5XX Other Purchased Services	2,396.48	1,210.83
			6XX Supplies and Materials	1,902.83	1,686.19
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,370.65	1,361.65
			2XX Personal Services - Employee Benefits	87.92	87.61
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	9,600.06	11,069.35
			2XX Personal Services - Employee Benefits	194.98	122.39
			3XX Purchased Professional and Technical Services	125.00	0.00
			4XX Purchased Property Services	502.87	230.00
			5XX Other Purchased Services	0.00	31.64
			6XX Supplies and Materials	1,447.08	3,118.36
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	11,245.62	10,160.54
			2XX Personal Services - Employee Benefits	10,086.09	10,939.27
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	61,462.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>560,049.37</u>	<u>623,990.44</u>



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						62,731.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						562,633.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						623,990.44	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)		N/A	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	1,374.91	(4b)		-1,374.91	
						-1,374.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	52,613.50	39,622.04
1113 District Levy - Heavy Motor Vehicles	62.84	52.00
1190 Penalties and Interest on Taxes	278.62	121.40
1510 Interest Earnings	12.91	29.36
1900 Other Revenue from Local Sources	4.20	0.00
2220 County On-Schedule Trans Reimb	18,349.86	19,611.84
3210 State On-Schedule Trans Reimb	15,843.16	15,059.57
3444 State School Block Grant	985.37	3,686.48
3446 SB372 Block Grant Reimbursement	0.00	1,327.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	88,150.46	79,509.70

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	9,925.14	10,414.98
2XX Personal Services - Employee Benefits	1,549.26	1,350.66
25XX Support Services - Business		
1XX Personal Services - Salaries	5,335.83	4,195.27
2XX Personal Services - Employee Benefits	1,249.60	1,318.18
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,441.56	2,768.48
2XX Personal Services - Employee Benefits	1,000.51	869.82
27XX Student Transportation Services		
1XX Personal Services - Salaries	26,379.06	29,441.85
2XX Personal Services - Employee Benefits	1,512.69	1,605.55
3XX Purchased Professional and Technical Services	1,127.41	724.81
4XX Purchased Property Services	2,232.71	1,501.80
5XX Other Purchased Services	3,832.66	7,391.34
6XX Supplies and Materials	21,379.33	22,044.58
810 Dues and Fees	0.00	110.50
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	21,459.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,965.76	105,196.84



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						25,687.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,509.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						105,196.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	5,956.50	13,436.84
1113 District Levy - Heavy Motor Vehicles	13.87	18.04
1190 Penalties and Interest on Taxes	28.28	24.75
1510 Interest Earnings	55.82	40.50
3447 SB372 Combined Block Grant Reimbursement	0.00	1,026.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,054.47	14,546.81

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	40,000.00	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	22,007.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,000.00	22,007.42

Schedule Of Changes Worksheet

Beginning Fund Balance	7,460.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,546.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,007.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	0.00	(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
1510 Interest Earnings	38.52	7.79
1612 School Breakfast Program	3,922.05	0.00
1621 Lunch Sales	22,203.40	25,060.05
1622 Breakfast Sales	0.00	3,576.30
1623 Milk Sales	104.00	190.00
3220 State Food Services Match	0.00	44.54
4550 Federal Child Nutrition	13,773.27	0.00
002 CHILD NUTRITION - LUNCH		
4550 Federal Child Nutrition	0.00	12,075.48
003 Child Nutrition - Breakfast		
4550 Federal Child Nutrition	0.00	2,613.16
172 21st Century Community Learning		
4550 Federal Child Nutrition	166.44	0.00
173 Title IV, Part B, 21st Century		
4550 Federal Child Nutrition	0.00	83.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,207.68	43,650.78

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	18,859.89	20,530.15
2XX Personal Services - Employee Benefits	2,114.55	1,085.74
5XX Other Purchased Services	476.62	598.63
6XX Supplies and Materials	23,900.47	30,861.03
810 Dues and Fees	153.50	334.87
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,264.72
172 21st Century Community Learning		
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	166.44	0.00
173 Title IV, Part B, 21st Century		
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	83.46



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

45,671.47

54,758.60

Schedule Of Changes Worksheet

Beginning Fund Balance						11,107.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,650.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,758.60	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							0.00 (5)



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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	78.66	39.05
2240 County Retirement Distribution	60,084.20	76,834.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,162.86	76,873.57

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	35,743.96	40,373.62
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,219.29	1,278.92
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,256.41	4,054.86
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,544.83	1,676.23
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,202.44	2,236.15
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,488.07	2,875.16
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,204.20	3,518.61
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,520.77	3,722.30
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	673.80	674.30
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	61.22	70.00
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	175.40	174.95
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	107.58	147.41
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,457.29	1,678.17
910 Food Services		
31XX 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	4,193.61	4,279.85
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	37,620.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,848.87	104,381.08

Schedule Of Changes Worksheet

Beginning Fund Balance						27,507.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,873.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,381.08	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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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
005 Indirect Costs	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,573.11
006 PrE-K	
1900 Other Revenue from Local Sources	900.00
008 Misc Contributions	
1900 Other Revenue from Local Sources	228.03
3290 State - Other State Grants	1,193.67
008 Subtotal	1,421.70
102 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,664.00
103 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,910.32
173 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	85,000.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	21,907.00
773 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	12,075.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	143,452.03

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

PRC Program Function Object	2013 Value
005 Indirect Costs	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	3,017.65
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	968.65
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	4,011.34
005 Subtotal	7,997.64
006 PrE-K	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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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
006	PrE-K			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	29.95
	910 Food Services			
	31XX Food Services			
			6XX Supplies and Materials	448.50
	999 Undistributed			
	62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	421.55
	006 Subtotal			900.00
007	After School Program Contributions			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			4XX Purchased Property Services	652.00
			5XX Other Purchased Services	400.00
	999 Undistributed			
	62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,433.52
	007 Subtotal			2,485.52
008	Misc Contributions			
	999 Undistributed			
	62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,952.75
102	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	1,925.85
			2XX Personal Services - Employee Benefits	298.07
			3XX Purchased Professional and Technical Services	1,850.00
			6XX Supplies and Materials	9,590.08
	102 Subtotal			13,664.00
103	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	191.86
			2XX Personal Services - Employee Benefits	30.53
			3XX Purchased Professional and Technical Services	409.08
			5XX Other Purchased Services	1,780.42
			6XX Supplies and Materials	818.43



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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
103 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
810 Dues and Fees	3,680.00
103 Subtotal	6,910.32
173 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	15,146.50
2XX Personal Services - Employee Benefits	1,942.71
3XX Purchased Professional and Technical Services	3,825.00
5XX Other Purchased Services	2,002.78
6XX Supplies and Materials	5,838.59
24XX Support Services - School Administration	
1XX Personal Services - Salaries	6,579.77
2XX Personal Services - Employee Benefits	938.53
6XX Supplies and Materials	25.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	3,000.00
2XX Personal Services - Employee Benefits	413.25
62XX Resources Transferred to Other School Districts or Cooperatives	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	44,250.76
940 Indirect Costs	1,037.11
173 Subtotal	85,000.00
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	13,829.04
2XX Personal Services - Employee Benefits	7,541.96
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	536.00
313 Subtotal	21,907.00
365 State OTO Indian Education for All	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	3,096.56
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	557.54



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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
368 State OTO K-12 Education Data System	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	366.20
465 Contracts with OPI	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	8,129.19
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	3,275.81
465 Subtotal	11,405.00
773 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	10,238.97
2XX Personal Services - Employee Benefits	1,836.93
773 Subtotal	12,075.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	168,318.43

Schedule Of Changes Worksheet

Beginning Fund Balance	24,866.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	143,452.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	168,318.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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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
005 Indirect Costs	1,573.11	7,997.64	-6,424.53
006 PrE-K	900.00	900.00	0.00
007 After School Program Contributions	0.00	2,485.52	-2,485.52
008 Misc Contributions	1,421.70	1,952.75	-531.05
102 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,664.00	13,664.00	0.00
103 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,910.32	6,910.32	0.00
173 Title IV, Part B, 21st Century	85,000.00	85,000.00	0.00
313 Title I, Part A, Improving Basic Programs	21,907.00	21,907.00	0.00
365 State OTO Indian Education for All	0.00	3,096.56	-3,096.56
367 State OTO FullTime Kindergarten Startup	0.00	557.54	-557.54
368 State OTO K-12 Education Data System	0.00	366.20	-366.20
465 Contracts with OPI	0.00	11,405.00	-11,405.00
773 IDEA Part B (Trans from Coop)	12,075.90	12,075.90	0.00
Total	143,452.03	168,318.43	-24,866.40



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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	33.24	27.47
1900 Other Revenue from Local Sources	3,025.00	3,025.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,058.24	3,052.47

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,435.66	4,079.47
6XX Supplies and Materials	931.13	1,521.12
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	4,812.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,366.79	10,413.47

Schedule Of Changes Worksheet

Beginning Fund Balance						7,361.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,052.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,413.47	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)							0.00 (4)
							0.00 (5)



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	4,981.79	4,978.86
1113 District Levy - Heavy Motor Vehicles	5.93	6.59
1190 Penalties and Interest on Taxes	26.70	13.09
1510 Interest Earnings	46.32	25.79
3281 State Technology Aid	470.26	478.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,531.00	5,502.60

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	1,266.69	620.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,397.91	1,875.00
2XX Personal Services - Employee Benefits	0.00	10.21
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	11,366.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,664.60	13,872.48

Schedule Of Changes Worksheet

Beginning Fund Balance	8,369.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,502.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,872.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



Trustees' Financial Summary

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08 Chouteau County
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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	5.21	6.22
3445 State Combined Fund School Block Grant	775.88	2,865.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	781.09	2,871.89

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	0.00	1,500.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	2,935.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,435.22

Schedule Of Changes Worksheet

Beginning Fund Balance	1,563.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,871.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,435.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	29,878.06	29,910.25
1113 District Levy - Heavy Motor Vehicles	35.59	39.60
1190 Penalties and Interest on Taxes	160.08	78.48
1510 Interest Earnings	171.61	126.49
1900 Other Revenue from Local Sources	218.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,464.28	30,154.82

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,066.95	6,771.18
5XX Other Purchased Services	0.00	450.00
6XX Supplies and Materials	2,420.04	21,927.37
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	30,904.15	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	46,969.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,391.14	76,117.77



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						45,962.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,154.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,117.77	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)

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	8,860.36	20,646.13
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	1,712.37	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	250,666.64	285,058.51
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,587.88	890.49
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	507.89	316.50
XX	XXX 26XX 41X	Energy Utility Services	4,840.72	8,093.35
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	26,501.50	0.00
XX	XXX 4XXX 73X	Major Equipment-New	5,395.88	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	9,458.19
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,458.19

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,152.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,619.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,176.01
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2015 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	27,785.39	0.00	0.00	0.00	
280	1XXX	2XX	5,919.59	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	211.65	0.00	0.00	0.00	
280	1XXX	5XX	40.00	0.00	0.00	0.00	
280	1XXX	6XX	491.40	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	4,375.00	0.00	0.00	0.00	
280	24XX	2XX	312.65	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,040.33	0.00	0.00	0.00	
Totals			40,176.01	0.00	0.00	0.00	40,176.01

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
*** Land	16,932.00	0.00	0.00	16,932.00	0.00
*** Land Improvements	30,491.63	0.00	0.00	30,491.63	0.00
*** Buildings	907,879.25	0.00	0.00	907,879.25	0.00
*** Machinery and Equipment	398,948.14	0.00	0.00	398,948.14	0.00
Construction in Progress	5,366.00	-5,366.00	0.00	0.00	0.00
Totals at Historical Cost	1,359,617.02	-5,366.00	0.00	1,354,251.02	0.00
Less Accumulated Depreciation For:					
*** Improvement Accum	695.64	88.38	617.35	1,401.37	0.00
*** Building Accum	518,941.11	0.00	15,331.15	534,272.26	0.00
*** Machinery and Equipment Accum	211,774.31	0.00	34,159.00	245,933.31	0.00
Total Accumulated Depreciation	731,411.06	88.38	50,107.50	781,606.94	0.00
Governmental Activities, Capital Assets, net	628,205.96	-5,454.38	-50,107.50	572,644.08	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
Instruction (1XXX)	4,499.25	0.00	0.00
Support Services Staff (22XX)	2,399.60	0.00	0.00
Operations and Maintenance (26XX)	808.67	0.00	0.00
Transportation (27XX)	16,172.81	0.00	0.00
Food Service (31XX)	453.91	0.00	0.00
Extracurricular (34XX, 35XX)	6,099.26	0.00	0.00
Unallocated	19,674.00	0.00	88.38
Total Depreciation for FY2013	50,107.50	0.00	88.38

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	28,807.15	9.98	0.00	28,817.13	0.00	0.00	0.00
Other Post Employment Benefits	0.00	39,196.80	0.00	39,196.80	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	28,807.15	39,206.78	0.00	68,013.93	0.00	0.00	0.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.