



Trustees' Financial Summary

FY2012-13

Submit ID: 0146-31807919

08 Chouteau County

0146 Highwood H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Arlene Hartman

Phone #: (406) 733-2081

(Signature)

(Date)

Chair, Board of Trustees: Doug Alm

(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 #
005	Indirect Costs	LOCAL		
006	PreK	LOCAL		
007	After School Program Contributions	LOCAL		
008	Misc Contributions	LOCAL		
201	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090195	84.358A
202	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100195	84.358A
203	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110195	84.358A
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
368	State OTO K-12 Education Data System	STATE		N/A
465	CoNTRACTS WITH OPI	LOCAL		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,768.06	14,165.02	13,297.45	
02	Taxes Receivable - Real and Personal (120-149)	6,222.84	704.47	332.36	
03	Taxes Receivable - Protested (150-159)	3,866.02	536.56	106.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	61,462.94	21,459.02	22,007.42	1,264.72
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	135,319.86	36,865.07	35,743.34	1,264.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,088.86	1,241.03	438.47	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,088.86	1,241.03	438.47	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,710.00			
48	Fund Balance for Budget	122,521.00	35,624.04	35,304.87	1,264.72
52	TOTAL FUND BALANCE/EQUITY	125,231.00	35,624.04	35,304.87	1,264.72
53	TOTAL LIABILITIES AND FUND BALANCE	135,319.86	36,865.07	35,743.34	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)		26,591.15	28,007.68	
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)		37,620.55	14,557.73	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		64,211.70	42,565.41	
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		64,211.70	42,565.41	
52	TOTAL FUND BALANCE/EQUITY		64,211.70	42,565.41	
53	TOTAL LIABILITIES AND FUND BALANCE		64,211.70	42,565.41	



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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)	1,980.43			
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)			4,812.88	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,980.43		4,812.88	
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	1,980.43		4,812.88	
52	TOTAL FUND BALANCE/EQUITY	1,980.43		4,812.88	
53	TOTAL LIABILITIES AND FUND BALANCE	1,980.43		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)	14,905.45	3,603.85		
02	Taxes Receivable - Real and Personal (120-149)	174.00	0.39		
03	Taxes Receivable - Protested (150-159)	113.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	11,366.77	2,935.22		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,559.42	6,539.46		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	287.20	0.39		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	287.20	0.39		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	26,272.22	6,539.07		
52	TOTAL FUND BALANCE/EQUITY	26,272.22	6,539.07		
53	TOTAL LIABILITIES AND FUND BALANCE	26,559.42	6,539.46		



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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)		40,725.58		
02	Taxes Receivable - Real and Personal (120-149)		869.99		
03	Taxes Receivable - Protested (150-159)		566.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		46,969.22		
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		89,131.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,436.22		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,436.22		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		13,050.00		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		74,644.80		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		87,694.80		
53	TOTAL LIABILITIES AND FUND BALANCE		89,131.02		



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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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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)		17.41	71,216.39	46.10
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		17.41	71,216.39	46.10
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			3,750.88	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			3,750.88	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		17.41	67,465.51	46.10
52	TOTAL FUND BALANCE/EQUITY		17.41	67,465.51	46.10
53	TOTAL LIABILITIES AND FUND BALANCE		17.41	71,216.39	46.10



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		28,326.88		
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		28,326.88		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		28,326.88		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		28,326.88		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		28,326.88		



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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
1110 District Tax Levy	176,769.26	175,148.54
1113 District Levy - Heavy Motor Vehicles	195.82	203.57
1190 Penalties and Interest on Taxes	897.47	585.93
1510 Interest Earnings	106.93	101.09
1900 Other Revenue from Local Sources	585.78	8.00
3110 Direct State Aid	210,462.03	210,036.36
3111 Quality Educator	16,201.69	16,743.17
3112 At Risk Student	808.54	773.61
3113 Indian Education For All	693.60	652.80
3114 American Indian Achievement Gap	400.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	8,939.46	6,833.67
3120 State Guaranteed Tax Base Aid	112,922.58	105,218.19
3444 State School Block Grant	19,383.13	29,110.39
3446 SB372 Block Grant Reimbursement	0.00	4,135.47
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	61,462.94
6100 Material Prior Period Revenue Adjustments	0.00	500.00
7810 Education Jobs Fund	246.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	548,613.13	611,513.73

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	160,477.09	161,727.91
2XX Personal Services - Employee Benefits	37,705.85	39,591.07
3XX Purchased Professional and Technical Services	13,105.88	12,544.58
4XX Purchased Property Services	232.50	1,736.87
5XX Other Purchased Services	880.23	4,257.78
6XX Supplies and Materials	14,646.62	8,825.80
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	464.03	320.48
810 Dues and Fees	0.00	295.09
23XX Support Services - General Administration		
1XX Personal Services - Salaries	32,231.25	34,493.03
2XX Personal Services - Employee Benefits	6,694.32	6,769.86
3XX Purchased Professional and Technical Services	8,584.42	2,222.22



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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			
			4XX Purchased Property Services	551.50	338.64
			5XX Other Purchased Services	6,799.46	11,392.54
			6XX Supplies and Materials	2,225.33	3,804.32
			810 Dues and Fees	3,568.43	4,182.63
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	6,875.04	9,474.43
			2XX Personal Services - Employee Benefits	32.52	593.06
		25XX Support Services - Business			
			1XX Personal Services - Salaries	12,004.05	15,786.00
			2XX Personal Services - Employee Benefits	2,811.02	2,910.04
			3XX Purchased Professional and Technical Services	0.00	36.00
			4XX Purchased Property Services	0.00	163.99
			5XX Other Purchased Services	378.46	1,040.82
			6XX Supplies and Materials	405.52	232.87
			810 Dues and Fees	2,463.51	2,396.90
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	33,157.71	30,911.48
			2XX Personal Services - Employee Benefits	9,219.53	9,041.24
			4XX Purchased Property Services	30,330.60	26,944.04
			5XX Other Purchased Services	9,623.00	275.85
			6XX Supplies and Materials	35,971.84	27,982.59
			810 Dues and Fees	17.50	169.82
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	1,986.77	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,913.13	13,740.85
			2XX Personal Services - Employee Benefits	2,018.84	3,383.62
			4XX Purchased Property Services	0.00	126.99
			5XX Other Purchased Services	0.00	365.74
			6XX Supplies and Materials	167.04	213.38
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	3,850.00	4,287.50
			2XX Personal Services - Employee Benefits	350.48	254.46
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	513.34	495.40
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	13.95	315.21
		23XX Support Services - General Administration			
			6XX Supplies and Materials	19.64	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,829.64	1,430.85
			2XX Personal Services - Employee Benefits	121.26	81.51
			6XX Supplies and Materials	0.00	39.99
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	8,572.45	9,235.00
			2XX Personal Services - Employee Benefits	108.14	100.93
			4XX Purchased Property Services	1,202.23	1,047.18
			5XX Other Purchased Services	7,538.35	2,575.38
			6XX Supplies and Materials	1,895.47	2,784.39
			810 Dues and Fees	670.00	630.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,580.58	5,638.86
			2XX Personal Services - Employee Benefits	190.44	242.01
			4XX Purchased Property Services	0.00	75.00
			6XX Supplies and Materials	0.00	38.54
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	31,238.99	32,878.52
			2XX Personal Services - Employee Benefits	429.71	397.00
			3XX Purchased Professional and Technical Services	4,021.00	1,741.50
			4XX Purchased Property Services	502.87	230.01
			5XX Other Purchased Services	7,273.62	4,940.43
			6XX Supplies and Materials	9,474.38	9,023.60
			810 Dues and Fees	0.00	3,930.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,365.54	10,652.54
			2XX Personal Services - Employee Benefits	6,923.85	7,685.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>553,493.12</u>	<u>549,650.19</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0146-31807919

08 Chouteau County

0146 Highwood H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						62,032.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						611,513.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						549,650.19	(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	2,710.00	Less Last Year	1,375.04	(4b)		1,334.96	
						1,334.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						125,231.00	(5)



Trustees' Financial Summary

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0146 Highwood H S

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	28,877.38	20,159.78
1113 District Levy - Heavy Motor Vehicles	32.15	23.11
1190 Penalties and Interest on Taxes	134.71	82.13
1510 Interest Earnings	12.74	20.92
2220 County On-Schedule Trans Reimb	10,607.58	11,157.20
3210 State On-Schedule Trans Reimb	8,436.65	8,046.43
3444 State School Block Grant	626.81	2,224.12
3446 SB372 Block Grant Reimbursement	0.00	679.09
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	21,459.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,728.02	63,851.80

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	5,550.52	5,967.45
2XX Personal Services - Employee Benefits	988.23	944.14
25XX Support Services - Business		
1XX Personal Services - Salaries	2,665.81	2,254.74
2XX Personal Services - Employee Benefits	624.38	666.84
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,991.56	1,024.61
2XX Personal Services - Employee Benefits	579.10	335.99
27XX Student Transportation Services		
1XX Personal Services - Salaries	14,203.57	15,877.95
2XX Personal Services - Employee Benefits	814.67	900.25
3XX Purchased Professional and Technical Services	607.09	390.29
4XX Purchased Property Services	1,202.23	834.95
5XX Other Purchased Services	1,875.15	3,854.81
6XX Supplies and Materials	11,260.24	11,870.21
810 Dues and Fees	0.00	59.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,362.55	44,981.73



Trustees' Financial Summary

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0146 Highwood H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,753.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,851.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,981.73	(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)						35,624.04	(5)



Trustees' Financial Summary

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0146 Highwood H S

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,107.17	9,310.38
1113 District Levy - Heavy Motor Vehicles	1.11	11.14
1190 Penalties and Interest on Taxes	14.42	16.60
1510 Interest Earnings	40.73	20.95
3447 SB372 Combined Block Grant Reimbursement	0.00	717.10
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	22,007.42

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,163.43	32,083.59
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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	19,500.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,500.00	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance		3,221.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		32,083.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		35,304.87	(5)



Trustees' Financial Summary

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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
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	1,264.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,264.72

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,264.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,264.72	(5)



Trustees' Financial Summary

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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	92.51	57.20
2240 County Retirement Distribution	49,221.03	45,419.06
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	37,620.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,313.54	83,096.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	23,547.34	23,714.62
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	1,219.29	1,278.92
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,512.35	5,885.67
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,005.84	1,676.24
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,821.21	2,468.91
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,753.37	4,217.10
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,709.21	1,888.23
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,058.20	2,088.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	539.00	660.77
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	144.34	148.21
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,187.93	1,289.70
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	366.26	587.25
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,344.61	4,498.42
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	1,202.05	1,341.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				48,411.00	51,743.96

Schedule Of Changes Worksheet

Beginning Fund Balance					32,858.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					83,096.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					51,743.96	(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)					64,211.70	(5)



Trustees' Financial Summary

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08 Chouteau County
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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	
5700 Resources Transferred from Other School Districts or Cooperatives	4,011.34
006 PreK	
5700 Resources Transferred from Other School Districts or Cooperatives	421.55
007 After School Program Contributions	
5700 Resources Transferred from Other School Districts or Cooperatives	1,433.52
008 Misc Contributions	
1510 Interest Earnings	1.17
1900 Other Revenue from Local Sources	8.38
3290 State - Other State Grants	1,241.11
5700 Resources Transferred from Other School Districts or Cooperatives	1,952.75
008 Subtotal	3,203.41
202 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,717.36
203 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,730.17
365 State OTO Indian Education for All	
5700 Resources Transferred from Other School Districts or Cooperatives	3,096.56
368 State OTO K-12 Education Data System	
5700 Resources Transferred from Other School Districts or Cooperatives	366.20
465 CoNTRACTS WITH OPI	
5700 Resources Transferred from Other School Districts or Cooperatives	3,275.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,255.92

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

PRC Program Function Object	2013 Value
202 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	320.00
6XX Supplies and Materials	11,397.36
202 Subtotal	11,717.36
203 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,150.00



Trustees' Financial Summary

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0146 Highwood H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
008 Misc Contributions	3,203.41	0.00	3,203.41
202 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,717.36	11,717.36	0.00
203 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,730.17	16,730.17	0.00
365 State OTO Indian Education for All	3,096.56	0.00	3,096.56
366 State OTO Capital Invest & Deferred Maintenance	0.00	0.01	-0.01
368 State OTO K-12 Education Data System	366.20	0.00	366.20
465 CoNTRACTS WITH OPI	3,275.81	129.18	3,146.63
Total	44,255.92	28,576.72	15,679.20



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	1,200.00	900.00
1510 Interest Earnings	6.85	7.17
1900 Other Revenue from Local Sources	21.97	0.00
3260 State Driver's Education Reimbursement	619.40	840.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,848.22	1,747.51

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		
4XX Purchased Property Services	600.00	600.00
5XX Other Purchased Services	0.00	600.00
6XX Supplies and Materials	0.00	215.70
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	600.00	0.00
6XX Supplies and Materials	260.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,460.19	1,415.70

Schedule Of Changes Worksheet

Beginning Fund Balance		1,648.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,747.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,415.70	(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)		1,980.43	(5)



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

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

PRC Revenue	2012 Value	2013 Value
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	4,812.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,812.88

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,812.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	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)	4,812.88	(5)



Trustees' Financial Summary

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08 Chouteau County
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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	4,958.76	4,989.85
1113 District Levy - Heavy Motor Vehicles	5.48	5.80
1190 Penalties and Interest on Taxes	24.75	16.64
1510 Interest Earnings	39.41	40.82
3281 State Technology Aid	513.43	497.74
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	11,366.77

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,541.83	16,917.62
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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	1,266.80	620.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	1,875.00
2XX Personal Services - Employee Benefits	0.00	10.20

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,266.80	2,505.70
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Schedule Of Changes Worksheet

Beginning Fund Balance	11,860.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,917.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,505.70	(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)	26,272.22	(5)



Trustees' Financial Summary

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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	6.89	6.15
1900 Other Revenue from Local Sources	0.00	1,173.27
3445 State Combined Fund School Block Grant	695.58	2,382.30
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	2,935.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	702.47	6,496.94

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	1,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,800.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,842.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,496.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,800.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,539.07	(5)



Trustees' Financial Summary

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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	24,766.25	24,977.37
1113 District Levy - Heavy Motor Vehicles	27.37	0.00
1190 Penalties and Interest on Taxes	123.78	82.99
1510 Interest Earnings	87.68	75.02
1900 Other Revenue from Local Sources	45.83	922.96
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	46,969.22

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,050.91	73,027.56
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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	3,416.54	8,089.15
5XX Other Purchased Services	0.00	450.00
6XX Supplies and Materials	4,727.18	12,862.84
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	26,260.85	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,404.57	21,401.99
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Schedule Of Changes Worksheet

Beginning Fund Balance					23,019.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,027.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,401.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	13,050.00	Less Last Year	0.00	(4b)	13,050.00	
					13,050.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,694.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	7.35	10.69
6100 Material Prior Period Revenue Adjustments	10,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,007.35	10.69

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		
6XX Supplies and Materials	0.00	10,000.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	309.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	309.45	10,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	10,006.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	17.41	(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	114,752.13	92,439.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	114,752.13	92,439.93

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	106,698.42	87,202.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,698.42	87,202.45

Schedule Of Changes Worksheet

Beginning Fund Balance	62,228.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,439.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,202.45	(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)	67,465.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.19	0.15
1920 Contributions/Donations from Private Sources	1,900.00	1,900.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,900.19</u>	<u>1,900.15</u>

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	1,900.00	1,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,900.00</u>	<u>1,900.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		45.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,900.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,900.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		46.10 (5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	6,836.63	12,639.50
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	156,152.45	155,589.23
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,440.78	898.96
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	361.98
XX	XXX 26XX 41X	Energy Utility Services	15,240.31	12,379.26
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	22,857.17	0.00
XX	XXX 4XXX 73X	Major Equipment-New	5,390.45	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,503.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,503.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,501.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,485.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,867.94
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	13,740.85	0.00	0.00	0.00	
280	1XXX	2XX	3,383.62	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	126.99	0.00	0.00	0.00	
280	1XXX	5XX	365.74	0.00	0.00	0.00	
280	1XXX	6XX	213.38	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	4,287.50	0.00	0.00	0.00	
280	24XX	2XX	254.46	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	495.40	0.00	0.00	0.00	
Totals			22,867.94	0.00	0.00	0.00	22,867.94

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	7,968.00	0.00	16,932.00	0.00	24,900.00
*** Land Improvements	74,089.45	0.00	30,491.63	0.00	104,581.08
*** Buildings	463,128.86	0.00	907,879.25	0.00	1,371,008.11
*** Machinery and Equipment	325,701.01	0.00	398,948.14	0.00	724,649.15
Construction in Progress	5,366.00	-5,366.00	0.00	0.00	0.00
Totals at Historical Cost	876,253.32	-5,366.00	1,354,251.02	0.00	2,225,138.34
Less Accumulated Depreciation For:					
Improvement Accum	4,379.81	72.29	2,875.64	0.00	7,327.74
*** Building Accum	246,524.61	0.00	541,976.07	0.00	788,500.68
*** Machinery and Equipment Accum	183,046.14	-80.10	272,898.53	0.00	455,864.57
Total Accumulated Depreciation	433,950.56	-7.81	817,750.24	0.00	1,251,692.99
Governmental Activities, Capital Assets, net	442,302.76	-5,358.19	536,500.78	0.00	973,445.35

* 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)	2,476.86	0.00	0.00
Operations and Maintenance (26XX)	635.87	0.00	0.00
Transportation (27XX)	8,037.21	0.00	0.00
Food Service (31XX)	881.13	0.00	-80.10
Extracurricular (34XX, 35XX)	12,575.20	0.00	0.00
Unallocated	11,537.03	0.00	72.29
Total Depreciation for FY2013	36,143.30	0.00	-7.81

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	15,330.52	28,817.13	0.00	227.27	43,920.38	0.00	43,920.38
Other Post Employment Benefits	0.00	65,328.00	0.00	0.00	65,328.00	0.00	65,328.00
Total Governmental Activity							
Long-Term Liabilities	15,330.52	94,145.13	0.00	227.27	109,248.38	0.00	109,248.38

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.