



Trustees' Financial Summary

FY2012-13

Submit ID: 0815-82161147

45 Sanders County
0815 Hot Springs K-12

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Carmen Jackson

Phone #: (406) 741-2964

(Signature)

(Date)

Chair, Board of Trustees: Julie White

(Signature)

(Date)

County Superintendent: Kathy McEldery

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
106	2012 Football Bleacher Project	LOCAL		
109	2012 Plum Creek Grant - Floyd Computers	LOCAL		
110	2012-13 Multi District Incentive	STATE		State
111	Chisholm Memorial - FB Concessions	LOCAL		
114	BSSP Science Grant	LOCAL		
115	21st Century Community Learning	FEDERAL		84.287
116	Minni Roosma Memorial- Math/Science	LOCAL		
117	2013 Get Kids Cooking Grant	STATE		
119	2012 Plum Creek Grant - Art Equipment	LOCAL		
120	2013 Town Pump - Bike Rodeo	LOCAL		
121	2013 - Share Our Strength Grant	LOCAL		
213	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
214	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
280	SPED FIELD TRIP	LOCAL		
312	Title I - Schoolwide	FEDERAL		Federal
313	Title I - Schoolwide	FEDERAL		Federal
335	Medicaid	STATE		State
372	Quality Schools Facility Grant	STATE		NA
465	Miscellaneous Federal Grant thru OPI	FEDERAL	AYP AWARD	unknown
751	Johnson O'Malley (JOM)	FEDERAL		15.130
816	Vo Ed Business/Marketing	STATE		State
821	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
831	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
832	Vo Ed Tech Ed/Industrial Arts	STATE		State
850	Vo Ed Business/Marketing	STATE		State
851	Vo Ed Family & Consumer Science	STATE		State
852	Vo Ed Tech Ed/Industrial Arts	STATE		State



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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)	212,590.92	49,280.35	144,471.24	9,401.08
02	Taxes Receivable - Real and Personal (120-149)	35,368.35	12,439.01	4,548.49	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	50.29			
05	Due From Other Governments (180)	2,176.20	1,236.79	301.35	
06	Other Current Assets (190-210)				1,290.72
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	250,185.76	62,956.15	149,321.08	10,691.80
LIABILITIES					
21	Payable to Other Funds (601-606)	1,966.41			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	30,245.45			
25	Deferred Revenue (680)	35,368.35	12,439.01	4,548.49	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	67,580.21	12,439.01	4,548.49	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	21,148.08			
48	Fund Balance for Budget	161,457.47	50,517.14	144,772.59	10,691.80
52	TOTAL FUND BALANCE/EQUITY	182,605.55	50,517.14	144,772.59	10,691.80
53	TOTAL LIABILITIES AND FUND BALANCE	250,185.76	62,956.15	149,321.08	10,691.80



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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)		75,073.98	-3,246.52	1,669.44
02	Taxes Receivable - Real and Personal (120-149)				202.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			157.00	
05	Due From Other Governments (180)		3,260.96	42,755.34	10.31
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		78,334.94	39,665.82	1,881.80
LIABILITIES					
21	Payable to Other Funds (601-606)		50.29		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		87.84	5,767.83	
25	Deferred Revenue (680)				202.05
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		138.13	5,767.83	202.05
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			22,663.20	
48	Fund Balance for Budget		78,196.81	11,234.79	1,679.75
52	TOTAL FUND BALANCE/EQUITY		78,196.81	33,897.99	1,679.75
53	TOTAL LIABILITIES AND FUND BALANCE		78,334.94	39,665.82	1,881.80



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-619.63			6,169.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				1,809.41
05	Due From Other Governments (180)	1,080.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	460.37			7,978.78
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	460.37			7,978.78
52	TOTAL FUND BALANCE/EQUITY	460.37			7,978.78
53	TOTAL LIABILITIES AND FUND BALANCE	460.37			7,978.78



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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)			422,377.79	
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			422,377.79	
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			422,377.79	
52	TOTAL FUND BALANCE/EQUITY			422,377.79	
53	TOTAL LIABILITIES AND FUND BALANCE			422,377.79	



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,613.31	62,266.49		36,105.71
02	Taxes Receivable - Real and Personal (120-149)				2,615.27
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				169.88
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	21,613.31	62,266.49		38,890.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2,615.27
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				2,615.27
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,046.72			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	14,566.59	62,266.49		36,275.59
52	TOTAL FUND BALANCE/EQUITY	21,613.31	62,266.49		36,275.59
53	TOTAL LIABILITIES AND FUND BALANCE	21,613.31	62,266.49		38,890.86



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.62			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	0.62			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	0.62			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.62			
53	TOTAL LIABILITIES AND FUND BALANCE	0.62			



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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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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)		378.70	61,231.16	
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		378.70	61,231.16	
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		378.70	61,231.16	
52	TOTAL FUND BALANCE/EQUITY		378.70	61,231.16	
53	TOTAL LIABILITIES AND FUND BALANCE		378.70	61,231.16	



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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)	40,411.08	66,069.42		
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	40,411.08	66,069.42		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	31,804.03	66,069.42		
24	Other Current Liabilities (621-679)	8,607.05			
35	TOTAL LIABILITIES	40,411.08	66,069.42		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	40,411.08	66,069.42		



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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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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	304,932.88	289,970.94
1112 District Levy - Personal Property	10,396.86	7,613.62
1190 Penalties and Interest on Taxes	4,689.49	2,840.21
1510 Interest Earnings	1,485.49	911.51
1900 Other Revenue from Local Sources	511.14	0.00
3110 Direct State Aid	683,879.90	689,390.80
3111 Quality Educator	65,022.75	66,924.00
3112 At Risk Student	16,992.90	16,411.99
3113 Indian Education For All	4,345.20	4,243.20
3114 American Indian Achievement Gap	12,400.00	11,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	37,057.27	33,959.98
3120 State Guaranteed Tax Base Aid	374,472.00	375,678.30
3444 State School Block Grant	59,647.02	66,729.83
3446 SB372 Block Grant Reimbursement	0.00	3,724.21
5300 Operating Transfers from Other Funds	0.00	1,467.00
5700 Resources Transferred from Other School Districts or Cooperatives	94,333.93	68.43
6100 Material Prior Period Revenue Adjustments	2,226.23	820.00
7810 Education Jobs Fund	802.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,673,195.13	1,572,554.02

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	565,539.59	551,817.55
2XX Personal Services - Employee Benefits	89,754.38	82,167.92
3XX Purchased Professional and Technical Services	1,291.29	995.20
4XX Purchased Property Services	7,189.50	7,470.00
5XX Other Purchased Services	9,031.47	10,240.97
6XX Supplies and Materials	52,952.44	71,475.75
810 Dues and Fees	5,317.00	5,771.00
21XX Support Services - Students		
1XX Personal Services - Salaries	3,741.36	0.00
2XX Personal Services - Employee Benefits	18.10	0.00
5XX Other Purchased Services	85.92	249.19
6XX Supplies and Materials	44.83	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	15,234.98	16,151.55
2XX Personal Services - Employee Benefits	5,084.19	5,908.20
6XX Supplies and Materials	9,036.37	7,339.45



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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				
			1XX Personal Services - Salaries	24,137.25	24,442.32
			2XX Personal Services - Employee Benefits	11,217.03	11,658.09
			3XX Purchased Professional and Technical Services	26,000.42	26,203.12
			4XX Purchased Property Services	738.00	712.00
			5XX Other Purchased Services	23,935.81	24,240.68
			6XX Supplies and Materials	1,010.10	1,107.93
			810 Dues and Fees	3,997.61	4,907.99
			8XX Other Expenditures	0.00	26.22
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	128,883.37	125,578.44
			2XX Personal Services - Employee Benefits	15,055.58	16,373.10
			4XX Purchased Property Services	188.00	0.00
			5XX Other Purchased Services	2,156.74	1,800.00
			6XX Supplies and Materials	1,499.17	1,443.42
			810 Dues and Fees	405.00	509.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	18,993.00	19,755.97
			2XX Personal Services - Employee Benefits	17,173.22	17,834.43
			3XX Purchased Professional and Technical Services	487.50	0.00
			5XX Other Purchased Services	2,973.40	2,939.12
			6XX Supplies and Materials	5,527.84	5,283.73
			810 Dues and Fees	503.00	555.00
			8XX Other Expenditures	0.00	114.33
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	65,886.96	65,475.37
			2XX Personal Services - Employee Benefits	5,765.01	10,741.37
			3XX Purchased Professional and Technical Services	8,269.49	5,299.71
			4XX Purchased Property Services	133,916.82	103,641.99
			5XX Other Purchased Services	382.90	1,611.01
			6XX Supplies and Materials	23,341.19	21,018.06
			7XX Property and Equipment Acquisition	0.00	19,698.00
			810 Dues and Fees	93.00	62.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	73,300.60	72,946.40
			2XX Personal Services - Employee Benefits	9,132.95	619.87
			4XX Purchased Property Services	269.93	0.00
			5XX Other Purchased Services	526.54	454.92
			6XX Supplies and Materials	805.28	568.93
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	200.00	200.00
			2XX Personal Services - Employee Benefits	1.04	1.15



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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
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,362.00	4,054.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	101,482.25	103,703.55
			2XX Personal Services - Employee Benefits	10,888.22	11,985.71
			4XX Purchased Property Services	889.88	395.71
			5XX Other Purchased Services	71.04	0.00
			6XX Supplies and Materials	5,414.60	9,250.15
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,031.43	1,559.54
			2XX Personal Services - Employee Benefits	68.42	116.50
			6XX Supplies and Materials	1,056.52	1,230.52
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	10,134.02	11,654.53
			2XX Personal Services - Employee Benefits	50.81	59.31
			5XX Other Purchased Services	2,796.31	3,472.65
			6XX Supplies and Materials	0.00	260.95
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,964.67	7,894.94
			2XX Personal Services - Employee Benefits	337.69	473.64
			6XX Supplies and Materials	4,377.68	7,437.07
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	34,325.00	36,227.00
			2XX Personal Services - Employee Benefits	273.08	181.92
			3XX Purchased Professional and Technical Services	150.00	90.00
			4XX Purchased Property Services	194.20	318.22
			5XX Other Purchased Services	4,639.65	5,322.98
			6XX Supplies and Materials	7,644.62	19,254.85
			810 Dues and Fees	6,100.00	2,715.00
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	30.00	0.00
			6XX Supplies and Materials	1,040.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,639.97	1,635.61
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	94,333.93	0.00



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

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

1,669,391.16 1,576,704.80

Schedule Of Changes Worksheet

Beginning Fund Balance						188,977.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,572,554.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,576,704.80	(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	21,148.08	Less Last Year	23,368.93	(4b)		-2,220.85	
						-2,220.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						182,605.55	(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	98,071.78	93,714.87
1112 District Levy - Personal Property	3,542.28	2,348.32
1190 Penalties and Interest on Taxes	1,958.17	1,057.49
1510 Interest Earnings	477.06	201.11
1900 Other Revenue from Local Sources	21,996.00	21,996.00
2220 County On-Schedule Trans Reimb	36,658.55	37,455.54
3210 State On-Schedule Trans Reimb	37,455.55	37,455.55
3444 State School Block Grant	7,586.51	9,784.31
3446 SB372 Block Grant Reimbursement	0.00	1,155.63
5700 Resources Transferred from Other School Districts or Cooperatives	37,192.40	9.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	244,938.30	205,177.97

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	12,759.99	12,759.95
2XX Personal Services - Employee Benefits	13,729.43	14,360.47
25XX Support Services - Business		
1XX Personal Services - Salaries	11,395.77	11,853.61
2XX Personal Services - Employee Benefits	130.51	60.43
27XX Student Transportation Services		
1XX Personal Services - Salaries	21,292.00	22,388.65
2XX Personal Services - Employee Benefits	1,156.58	1,439.12
3XX Purchased Professional and Technical Services	30.00	0.00
4XX Purchased Property Services	22,002.33	18,832.24
5XX Other Purchased Services	96,307.96	96,171.84
6XX Supplies and Materials	23,031.94	21,645.64
810 Dues and Fees	0.00	145.00
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	18,381.93	23,037.19
850 Interest on Debt	1,781.07	791.81
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	37,192.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	259,191.91	223,485.95



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						68,825.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						205,177.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						223,485.95	(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)						50,517.14	(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	43,220.34	40,432.32
1112 District Levy - Personal Property	1,446.98	1,127.78
1190 Penalties and Interest on Taxes	629.90	434.91
1510 Interest Earnings	614.87	560.68
5700 Resources Transferred from Other School Districts or Cooperatives	49,812.45	2.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,724.54	42,558.53

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		
6XX Supplies and Materials	1,977.01	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	49,812.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,789.46	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					102,214.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,558.53	(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)					144,772.59	(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	76.12	40.95
1611 National School Lunch Program	14,718.95	15,932.40
1612 School Breakfast Program	2,153.20	3,282.20
1632 Daily Adult Sales	7,056.05	8,066.00
1634 Daily Ala Carte Sales	114.10	104.33
3220 State Food Services Match	0.00	81.49
4550 Federal Child Nutrition	70,720.31	72,983.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,838.73	100,490.74

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	44,774.69	47,399.10
2XX Personal Services - Employee Benefits	2,526.97	2,957.25
3XX Purchased Professional and Technical Services	0.00	139.30
5XX Other Purchased Services	15.00	812.68
6XX Supplies and Materials	44,467.68	49,944.51
810 Dues and Fees	144.25	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	91,928.59	101,367.84

Schedule Of Changes Worksheet

Beginning Fund Balance		11,568.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		100,490.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		101,367.84	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		10,691.80	(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	935.52	288.93
2240 County Retirement Distribution	115,130.08	163,178.62
5700 Resources Transferred from Other School Districts or Cooperatives	42,901.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	158,966.91	163,467.55

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	86,495.49	84,909.15
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	303.62	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,339.68	1,738.23
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,765.54	5,754.97
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	19,573.23	19,324.96
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,875.56	4,728.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,478.69	9,175.44
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,046.61	2,720.10
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,161.31	11,070.12
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	16.32
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,390.72	15,131.91
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	252.69	293.16
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	310.16	223.94



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,312.94	1,065.78
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	829.17	794.92
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,051.30	4,679.72
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	6,327.50	6,525.23
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	42,901.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				214,415.52	168,152.57

Schedule Of Changes Worksheet

Beginning Fund Balance					82,881.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					163,467.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					168,152.57	(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)					78,196.81	(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
106 2012 Football Bleacher Project	
1920 Contributions/Donations from Private Sources	16,975.55
109 2012 Plum Creek Grant - Floyd Computers	
1920 Contributions/Donations from Private Sources	4,013.03
110 2012-13 Multi District Incentive	
3290 State - Other State Grants	4,255.43
111 Chisholm Memorial - FB Concessions	
1920 Contributions/Donations from Private Sources	350.00
115 21st Century Community Learning	
1900 Other Revenue from Local Sources	124.32
4340 Title IV, Part B, 21st Century Community Learning Centers	82,000.00
115 Subtotal	82,124.32
116 Minni Roosma Memorial- Math/Science	
1920 Contributions/Donations from Private Sources	1,030.00
117 2013 Get Kids Cooking Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	500.00
119 2012 Plum Creek Grant - Art Equipment	
1920 Contributions/Donations from Private Sources	3,653.81
120 2013 Town Pump - Bike Rodeo	
1920 Contributions/Donations from Private Sources	600.00
121 2013 - Share Our Strength Grant	
1920 Contributions/Donations from Private Sources	1,989.00
213 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,376.00
214 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,799.00
280 SPED FIELD TRIP	
1900 Other Revenue from Local Sources	851.00
312 Title I - Schoolwide	
3900 State Career & Technical Ed Entitlement	547.00
4200 Title I, Part A, Improving Basic Programs	22,455.00
5700 Resources Transferred from Other School Districts or Cooperatives	2.74
312 Subtotal	23,004.74
313 Title I - Schoolwide	
4200 Title I, Part A, Improving Basic Programs	156,086.00
335 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	101,793.63
372 Quality Schools Facility Grant	



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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
312	Title I - Schoolwide			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	12,550.39
			2XX Personal Services - Employee Benefits	2,970.72
			5XX Other Purchased Services	2,903.00
			6XX Supplies and Materials	1,717.23
			312 Subtotal	20,141.34
313	Title I - Schoolwide			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	108,488.89
			2XX Personal Services - Employee Benefits	23,018.54
			5XX Other Purchased Services	892.44
			6XX Supplies and Materials	3,625.62
		21XX Support Services - Students		
			1XX Personal Services - Salaries	6,583.77
			2XX Personal Services - Employee Benefits	1,061.94
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	1,233.50
			2XX Personal Services - Employee Benefits	191.64
			3XX Purchased Professional and Technical Services	577.78
			5XX Other Purchased Services	12,200.54
			313 Subtotal	157,874.66
335	Medicaid			
	280 Special Education - Local and State			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	101,818.63
372	Quality Schools Facility Grant			
	372 Quality Schools Facility Grant Program			
		26XX Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	20,991.00
751	Johnson O'Malley (JOM)			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	550.00
			6XX Supplies and Materials	300.00
			751 Subtotal	850.00
816	Vo Ed Business/Marketing			
	390 State Career & Technical Ed Entitlement - Undistributed			



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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
816	Vo Ed Business/Marketing			
	390 State Career & Technical Ed Entitlement - Undistributed			
	1XXX Instruction			
			6XX Supplies and Materials	28.00
831	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX Instruction			
			6XX Supplies and Materials	7,447.71
851	Vo Ed Family & Consumer Science			
	390 State Career & Technical Ed Entitlement - Undistributed			
	1XXX Instruction			
			5XX Other Purchased Services	902.00
852	Vo Ed Tech Ed/Industrial Arts			
	390 State Career & Technical Ed Entitlement - Undistributed			
	1XXX Instruction			
			6XX Supplies and Materials	547.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				446,623.21

Schedule Of Changes Worksheet

Beginning Fund Balance	38,546.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	434,774.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	446,623.21	(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	22,663.20	
Less Last Year	15,462.44	(4b)
		7,200.76
		7,200.76 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,897.99	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 2012 Football Bleacher Project	16,975.55	16,850.55	125.00
109 2012 Plum Creek Grant - Floyd Computers	4,013.03	4,038.75	-25.72



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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
110 2012-13 Multi District Incentive	4,255.43	0.00	4,255.43
111 Chisholm Memorial - FB Concessions	350.00	0.00	350.00
114 BSSP Science Grant	0.00	5,846.52	-5,846.52
115 21st Century Community Learning	82,124.32	82,009.29	115.03
116 Minni Roosma Memorial- Math/Science	1,030.00	0.00	1,030.00
117 2013 Get Kids Cooking Grant	500.00	147.38	352.62
119 2012 Plum Creek Grant - Art Equipment	3,653.81	3,503.81	150.00
120 2013 Town Pump - Bike Rodeo	600.00	289.82	310.18
121 2013 - Share Our Strength Grant	1,989.00	2,033.99	-44.99
213 Rural Low Income (Title VI-B-2)	2,376.00	2,376.00	0.00
214 Rural Low Income (Title VI-B-2)	11,799.00	17,990.00	-6,191.00
280 SPED FIELD TRIP	851.00	936.76	-85.76
312 Title I - Schoolwide	23,004.74	20,141.34	2,863.40
313 Title I - Schoolwide	156,086.00	157,874.66	-1,788.66
335 Medicaid	101,793.63	101,818.63	-25.00
372 Quality Schools Facility Grant	20,991.00	20,991.00	0.00
751 Johnson O'Malley (JOM)	0.00	850.00	-850.00
816 Vo Ed Business/Marketing	0.00	28.00	-28.00
821 Vo Ed Carl Perkins Basic Grant	677.77	0.00	677.77
831 Vo Ed Carl Perkins Basic Grant	0.00	7,447.71	-7,447.71
850 Vo Ed Business/Marketing	802.00	0.00	802.00
851 Vo Ed Family & Consumer Science	902.00	902.00	0.00
852 Vo Ed Tech Ed/Industrial Arts	0.00	547.00	-547.00
Total	434,774.28	446,623.21	-11,848.93



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,720.43	1,400.29
1112 District Levy - Personal Property	64.53	39.99
1190 Penalties and Interest on Taxes	29.24	18.79
1340 Fees for Adult Education	570.00	790.00
1510 Interest Earnings	20.93	12.82
5700 Resources Transferred from Other School Districts or Cooperatives	1,203.32	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,608.45	2,261.89
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,310.00	2,812.50
2XX Personal Services - Employee Benefits	10.74	13.27
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,203.32	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,524.06	2,825.77
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Schedule Of Changes Worksheet

Beginning Fund Balance	2,243.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,261.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,825.77	(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
Ending Fund Balance (1 + 2 - 3 + 4)	1,679.75	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	2,252.78	1,350.00
1510 Interest Earnings	18.19	11.14
3260 State Driver's Education Reimbursement	1,675.76	1,165.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,946.73	2,526.85

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,500.00	3,500.00
5XX Other Purchased Services	0.00	348.20
6XX Supplies and Materials	190.06	100.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,690.06	3,948.46

Schedule Of Changes Worksheet

Beginning Fund Balance	1,881.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,526.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,948.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	460.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	55.27	29.87
5300 Operating Transfers from Other Funds	1,639.97	1,635.61
5700 Resources Transferred from Other School Districts or Cooperatives	4,643.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,338.95	1,665.48

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	1,467.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	4,643.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,643.71	1,467.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,780.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,665.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,467.00	(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)	7,978.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	3,102.69	1,893.09
4820 Federal Impact Aid - Title VIII	90,158.93	37,330.16
5700 Resources Transferred from Other School Districts or Cooperatives	295,195.54	0.00
6100 Material Prior Period Revenue Adjustments	0.00	4,604.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	388,457.16	43,827.75

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		
3XX Purchased Professional and Technical Services	0.00	4,749.00
6XX Supplies and Materials	0.00	4,148.68
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	4,335.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	2,916.25	0.00
440 Bldg & Grounds Repair and Main Services	11,450.40	0.00
4XX Purchased Property Services	0.00	1,850.55
6XX Supplies and Materials	0.00	4,400.00
27XX Student Transportation Services		
4XX Purchased Property Services	0.00	15,979.73
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	295,195.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	309,562.19	35,462.96



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						414,013.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,827.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,462.96	(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)						422,377.79	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	85.81	84.21
3281 State Technology Aid	1,735.24	1,705.01
3445 State Combined Fund School Block Grant	5,051.23	6,979.63
3447 SB372 Combined Block Grant Reimbursement	0.00	1,013.97
5700 Resources Transferred from Other School Districts or Cooperatives	7,519.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,392.26	9,782.82

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	504.00	0.00
6XX Supplies and Materials	0.00	8,516.65
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	7,519.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,023.98	8,516.65

Schedule Of Changes Worksheet

Beginning Fund Balance					13,300.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,782.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,516.65	(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	7,046.72	Less Last Year	0.00	(4b)	7,046.72	
					7,046.72	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,613.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	423.86	301.58
5700 Resources Transferred from Other School Districts or Cooperatives	123,288.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123,712.13	301.58

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	61,917.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,917.47	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		61,964.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		301.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		62,266.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	37,334.32	23,320.30
1112 District Levy - Personal Property	1,204.28	729.53
1190 Penalties and Interest on Taxes	390.15	298.24
1510 Interest Earnings	327.40	220.06
3120 State Guaranteed Tax Base Aid	34,787.85	35,273.06
5700 Resources Transferred from Other School Districts or Cooperatives	23,748.62	15.48

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,792.62	59,856.67
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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		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	40,000.00	40,000.00
850 Interest on Debt	24,650.00	23,050.00
860 Agent Fees/Issuance Costs	500.00	500.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	23,748.62	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,898.62	63,550.00
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Schedule Of Changes Worksheet

Beginning Fund Balance					39,968.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,856.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,550.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,275.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	5.51	1.04
5200 Sale or Compensation for Loss of Assets	894.74	0.00
5700 Resources Transferred from Other School Districts or Cooperatives	457.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,357.25	1.04

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	914.42
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	457.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	457.00	914.42

Schedule Of Changes Worksheet

Beginning Fund Balance	914.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	914.42	(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)
	0.62	(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	3.23	1.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.23	1.73

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	376.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.73	(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)	378.70	(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
1XXX Revenues from Student Activities	69,208.13	75,629.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,208.13	75,629.34

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	64,034.56	74,881.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	64,034.56	74,881.28

Schedule Of Changes Worksheet

Beginning Fund Balance	60,483.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,629.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,881.28	(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)	61,231.16	(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	36,999.79	43,413.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	100,856.00	103,246.83
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	585,358.19	557,430.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	15,499.42	8,005.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	733.08	2,369.97
XX	XXX 26XX 41X	Energy Utility Services	77,512.92	57,177.58
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,026.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,026.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,008.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,237.22
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	78,644.12
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%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	72,946.40	0.00	0.00	0.00	
280	1XXX	2XX	619.87	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	454.92	0.00	0.00	0.00	
280	1XXX	6XX	568.93	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	200.00	0.00	0.00	0.00	
280	24XX	2XX	1.15	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	4,054.00	0.00	0.00	0.00	
Totals			78,644.12	0.00	0.00	0.00	78,644.12

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

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



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
*** Land	50,020.53	50,020.00	0.00	0.00	100,040.53
*** Buildings	1,366,478.95	1,048,055.00	0.00	0.00	2,414,533.95
*** Machinery and Equipment	312,587.10	288,473.00	19,698.00	14,600.00	606,158.10
Totals at Historical Cost	1,729,086.58	1,386,548.00	19,698.00	14,600.00	3,120,732.58
Governmental Activities, Capital Assets, net	1,729,086.58	1,386,548.00	19,698.00	14,600.00	3,120,732.58

* 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)	6,672.00	0.00	0.00
Operations and Maintenance (26XX)	1,048.00	0.00	0.00
Transportation (27XX)	51,360.00	0.00	0.00
Total Depreciation for FY2013	59,080.00	0.00	0.00

*** 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*							
Bonds							
01/15/2003	265,000.00	0.00	20,000.00	0.00	245,000.00	20,000.00	225,000.00
01/15/2003	265,000.00	0.00	155,000.00	0.00	245,000.00	20,000.00	225,000.00
Capital Leases	9,214.88	0.00	0.00	0.00	9,214.88	0.00	0.00
Compensated Absences	17,380.88	28,844.87	0.00	0.00	46,225.75	7,978.78	38,246.97
Total Governmental Activity							
Long-Term Liabilities	556,595.76	28,844.87	175,000.00	0.00	545,440.63	47,978.78	488,246.97

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.