



Trustees' Financial Summary

FY2012-13

Submit ID: 0457-78181534

**22 Jefferson County
0457 Jefferson 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: Lorie Carey

Phone #: (406) 225-3740

(Signature)

(Date)

Chair, Board of Trustees: Sabrina Steketee

(Signature)

(Date)

County Superintendent: Garry Pace

(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 #
018	State OTO Capital Invest & Deferred Maintenance	STATE	None	state
019	Northwest Regional Education Lab	LOCAL		
062	Vo Ed Business/Marketing	STATE	2204571111	State
063	Vo Ed Family & Consumer Science	STATE	2204571111	State
073	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204578112BG	84.048A
074	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL	2204573112b	84.013A
076	Key Personnel Service Learning	LOCAL		
077	Vo Ed Business/Marketing	STATE		State
078	Vo Ed Family & Consumer Science	STATE	2204571112	State
083	IDEA Part B (Trans from Coop)	FEDERAL	259697772012ALL	84.027A
084	YRBS FCCLA (Bullying Grant)	LOCAL		
085	Title I Improving Basic Programs	FEDERAL	2204573113	84.010A
086	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL	2204573113b	84.013A
087	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204578113bg	84.048A
088	Vo Ed Business/Marketing	STATE	2204571113	State
089	Vo Ed Family & Consumer Science	STATE	2204571113	State
090	Vo Ed Tech Ed/Industrial Arts	STATE	2204571113	State
091	Multi district incentive payment	STATE		
092	DNRC - stream table grant	LOCAL		
093	Prostart MT Restaurant Association	LOCAL		
094	Key Personnel Drama Sound	LOCAL		
095	IDEA Part B (Trans from Coop)	FEDERAL	259697772013ALL	84.027A
096	ACT PLUS WRITING ADMIN	STATE	2204578113	84.334
111	Board Discretion	LOCAL		
169	Quinn Trust	LOCAL		
292	AYA tuition	STATE	none	none
524	Medicaid	STATE	MED524	State
620	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
850	Eric Howell Scholarship	LOCAL		
851	Dan Pigman Scholarship	LOCAL		
852	Quinn Memorial Scholarship	LOCAL		
853	PH 5913	LOCAL		
854	PH 6698	LOCAL		
855	PH 8642	LOCAL		
856	PH Save	LOCAL		
857	Thespians	LOCAL		
858	Class of 04	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)	160,489.18	25,900.83		
02	Taxes Receivable - Real and Personal (120-149)	222,630.40	30,550.34		
03	Taxes Receivable - Protested (150-159)	44,888.95	8,075.42		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,625.95			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	429,634.48	64,526.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	210.52			
25	Deferred Revenue (680)	267,519.35	38,625.76		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	267,729.87	38,625.76		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	83,258.83	1,377.02		
48	Fund Balance for Budget	78,645.78	24,523.81		
52	TOTAL FUND BALANCE/EQUITY	161,904.61	25,900.83		
53	TOTAL LIABILITIES AND FUND BALANCE	429,634.48	64,526.59		



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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)	3,200.57	68,503.51	73,483.01	35,813.02
02	Taxes Receivable - Real and Personal (120-149)	25.92			4,872.63
03	Taxes Receivable - Protested (150-159)	22.26			829.73
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,426.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,248.75	68,503.51	83,909.01	41,515.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	48.18			5,702.36
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	48.18			5,702.36
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			14,609.87	560.00
48	Fund Balance for Budget	3,200.57	68,503.51	69,299.14	35,253.02
52	TOTAL FUND BALANCE/EQUITY	3,200.57	68,503.51	83,909.01	35,813.02
53	TOTAL LIABILITIES AND FUND BALANCE	3,248.75	68,503.51	83,909.01	41,515.38



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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)	33,041.41			9,797.40
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	33,041.41			9,797.40
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)	446.59			
48	Fund Balance for Budget	32,594.82			9,797.40
52	TOTAL FUND BALANCE/EQUITY	33,041.41			9,797.40
53	TOTAL LIABILITIES AND FUND BALANCE	33,041.41			9,797.40



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	218,479.40			7,500.00
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	218,479.40			7,500.00
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)	8,790.00			
48	Fund Balance for Budget	209,689.40			7,500.00
52	TOTAL FUND BALANCE/EQUITY	218,479.40			7,500.00
53	TOTAL LIABILITIES AND FUND BALANCE	218,479.40			7,500.00



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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)	17,193.61	10,155.77		
02	Taxes Receivable - Real and Personal (120-149)	12,232.92			
03	Taxes Receivable - Protested (150-159)	2,548.08			
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	31,974.61	10,155.77		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	14,781.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	14,781.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		1,763.98		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	17,193.61	8,391.79		
52	TOTAL FUND BALANCE/EQUITY	17,193.61	10,155.77		
53	TOTAL LIABILITIES AND FUND BALANCE	31,974.61	10,155.77		



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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)	1,050.00			
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	1,050.00			
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	1,050.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,050.00			
53	TOTAL LIABILITIES AND FUND BALANCE	1,050.00			



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



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Balance Sheet

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



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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)			99,873.37	38,311.14
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			99,873.37	38,311.14
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			99,873.37	38,311.14
52	TOTAL FUND BALANCE/EQUITY			99,873.37	38,311.14
53	TOTAL LIABILITIES AND FUND BALANCE			99,873.37	38,311.14



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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)	119,549.88	77,732.85		
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	119,549.88	77,732.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	119,549.88	77,732.85		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	119,549.88	77,732.85		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	119,549.88	77,732.85		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	532,570.11	623,223.26
1112 District Levy - Personal Property	6,661.01	6,403.38
1190 Penalties and Interest on Taxes	2,044.01	2,669.24
1510 Interest Earnings	556.18	343.33
1900 Other Revenue from Local Sources	100.00	0.00
3110 Direct State Aid	734,744.27	750,744.99
3111 Quality Educator	55,139.29	56,386.51
3112 At Risk Student	1,820.44	1,816.28
3113 Indian Education For All	4,508.40	4,488.00
3114 American Indian Achievement Gap	1,000.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	65,645.72	60,631.42
3117 State Tuition for State Placement	35,213.26	27,322.38
3120 State Guaranteed Tax Base Aid	170,374.30	170,165.04
3444 State School Block Grant	118,464.73	124,027.83
3446 SB372 Block Grant Reimbursement	0.00	2,879.00
6100 Material Prior Period Revenue Adjustments	-1,996.29	6,594.24
7810 Education Jobs Fund	861.73	0.00
9710 Residual Equity Transfers In	0.00	3.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,727,707.16	1,838,898.79

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	499,949.60	523,657.85
2XX Personal Services - Employee Benefits	113,043.50	104,976.60
3XX Purchased Professional and Technical Services	343.06	340.66
4XX Purchased Property Services	6,023.86	4,843.41
5XX Other Purchased Services	3,956.39	4,918.12
6XX Supplies and Materials	22,705.03	27,773.01
8XX Other Expenditures	2,627.68	2,346.93
21XX Support Services - Students		
1XX Personal Services - Salaries	19,426.95	19,967.52
2XX Personal Services - Employee Benefits	3,706.21	3,907.96
5XX Other Purchased Services	27.50	330.47
6XX Supplies and Materials	1,370.57	1,421.00
222X Educational Media Services		
1XX Personal Services - Salaries	40,264.64	38,412.51
2XX Personal Services - Employee Benefits	3,711.54	3,908.03
5XX Other Purchased Services	208.00	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
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials	4,178.65	3,294.88
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	36,853.70	50,278.41
			2XX Personal Services - Employee Benefits	10,511.45	8,751.39
			5XX Other Purchased Services	26,917.36	29,261.00
			6XX Supplies and Materials	408.75	72.66
			810 Dues and Fees	2,797.00	2,836.00
			8XX Other Expenditures	18,640.20	2,879.14
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	55,025.90	94,745.41
			2XX Personal Services - Employee Benefits	12,984.12	20,942.99
			5XX Other Purchased Services	6,244.45	5,888.04
			6XX Supplies and Materials	2,095.39	1,447.71
			810 Dues and Fees	0.00	470.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	24,727.26	31,297.22
			2XX Personal Services - Employee Benefits	16,899.38	7,477.24
			3XX Purchased Professional and Technical Services	6,476.19	6,755.50
			5XX Other Purchased Services	832.17	809.17
			6XX Supplies and Materials	4,479.26	5,397.91
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	99,181.31	114,435.72
			2XX Personal Services - Employee Benefits	29,323.86	35,933.70
			3XX Purchased Professional and Technical Services	1,100.75	0.00
			4XX Purchased Property Services	99,543.17	101,289.68
			5XX Other Purchased Services	520.00	157.71
			6XX Supplies and Materials	58,935.07	52,313.48
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	127,171.12	81,666.03
			2XX Personal Services - Employee Benefits	18,144.94	19,877.90
			3XX Purchased Professional and Technical Services	2,515.37	2,543.03
			5XX Other Purchased Services	0.00	175.00
			6XX Supplies and Materials	483.81	1,735.52
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	136,600.92	149,298.70
			2XX Personal Services - Employee Benefits	12,089.01	19,536.79
			4XX Purchased Property Services	1,685.19	1,241.21
			5XX Other Purchased Services	428.72	419.26
			6XX Supplies and Materials	24,208.67	16,629.88
	710 School Sponsored Extracurricular Activities				



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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				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	22,888.66	25,155.08
			5XX Other Purchased Services	22,089.62	19,489.90
			6XX Supplies and Materials	991.17	59.97
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	85,459.40	97,234.29
			2XX Personal Services - Employee Benefits	153.74	0.00
			3XX Purchased Professional and Technical Services	0.00	2,453.00
			4XX Purchased Property Services	950.00	82.00
			5XX Other Purchased Services	45,272.55	46,342.46
			6XX Supplies and Materials	5,557.26	15,527.56
			810 Dues and Fees	3,915.00	3,915.00
	910 Food Services				
	31XX Food Services				
			4XX Purchased Property Services	0.00	51.83
			6XX Supplies and Materials	3,860.61	3,385.86
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	17,297.40
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	11,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,761,505.68</u>	<u>1,837,656.70</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						145,205.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,838,898.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,837,656.70	(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	83,258.83	Less Last Year	67,802.16	(4b)		15,456.67	
						15,456.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						161,904.61	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	97,091.58	115,668.20
1112 District Levy - Personal Property	1,143.26	1,176.07
1190 Penalties and Interest on Taxes	320.50	455.76
1510 Interest Earnings	66.09	34.60
2220 County On-Schedule Trans Reimb	51,131.13	44,940.76
3210 State On-Schedule Trans Reimb	47,004.57	46,190.76
3444 State School Block Grant	9,596.54	10,614.42
3446 SB372 Block Grant Reimbursement	0.00	526.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	206,353.67	219,607.34

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	18,871.13	45,961.58
2XX Personal Services - Employee Benefits	1,878.68	505.72
24XX Support Services - School Administration		
1XX Personal Services - Salaries	18,688.50	7,132.88
2XX Personal Services - Employee Benefits	474.60	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	10,348.12	3,590.22
2XX Personal Services - Employee Benefits	2,128.99	12,256.78
27XX Student Transportation Services		
5XX Other Purchased Services	110,111.46	133,074.25
6XX Supplies and Materials	26,362.06	25,788.81
8XX Other Expenditures	23,480.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	212,343.54	228,310.24



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						33,226.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						219,607.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						228,310.24	(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	1,377.02	Less Last Year	0.00	(4b)		1,377.02	
						1,377.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,900.83	(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
1900 Other Revenue from Local Sources	0.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.02	0.00

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	0.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.02

Schedule Of Changes Worksheet

Beginning Fund Balance	0.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	657.67	73.05
1112 District Levy - Personal Property	13.99	4.18
1190 Penalties and Interest on Taxes	0.34	0.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	672.00	77.82

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 5XX Other Purchased Services	780.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	780.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		3,122.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		77.82	(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)		3,200.57	(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	110.35	93.15
2240 County Retirement Distribution	184,863.84	212,608.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	184,974.19	212,702.09

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	78,646.73	76,394.43
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,801.21	2,831.78
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,689.20	8,967.78
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,083.20	14,685.16
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,280.22	15,645.46
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,962.03	5,073.33
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,182.86	16,556.54
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,583.81	11,532.56
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,745.94	22,071.50
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	338.10	222.44
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,465.55	3,843.89
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	12,037.93	13,771.73



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

179,816.78

191,596.60

Schedule Of Changes Worksheet

Beginning Fund Balance						47,398.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						212,702.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						191,596.60	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,503.51	(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
084 YRBS FCCLA (Bullying Grant)	
1900 Other Revenue from Local Sources	2,000.00
085 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	29,044.00
086 Title I, Part D, Neglected, Delinquent & At-Risk Y	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	57,373.00
087 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	12,188.00
088 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,156.00
089 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,873.00
090 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,941.00
091 Multi district incentive payment	
3290 State - Other State Grants	4,599.80
092 DNRC - stream table grant	
1900 Other Revenue from Local Sources	494.40
093 Prostart MT Restaurant Association	
1900 Other Revenue from Local Sources	1,477.67
094 Key Personnel Drama Sound	
1900 Other Revenue from Local Sources	3,000.00
095 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	6,241.00
096 ACT PLUS WRITING ADMIN	
4710 GEAR UP	385.00
111 Board Discretion	
1900 Other Revenue from Local Sources	4,095.45
169 Quinn Trust	
1900 Other Revenue from Local Sources	6,245.56
524 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	37,677.13
620 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,475.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	189,266.51



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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
087	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
			5XX Other Purchased Services	2,409.16
			6XX Supplies and Materials	9,323.84
			810 Dues and Fees	455.00
			087 Subtotal	12,188.00
088	Vo Ed Business/Marketing			
	392 State Career & Technical Ed Entitlement - Business			
		1XXX Instruction		
			5XX Other Purchased Services	329.53
			6XX Supplies and Materials	1,454.35
			810 Dues and Fees	45.00
			088 Subtotal	1,828.88
089	Vo Ed Family & Consumer Science			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			5XX Other Purchased Services	1,074.36
			6XX Supplies and Materials	294.85
			089 Subtotal	1,369.21
090	Vo Ed Tech Ed/Industrial Arts			
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX Instruction		
			5XX Other Purchased Services	2,581.43
			6XX Supplies and Materials	126.57
			810 Dues and Fees	236.00
			090 Subtotal	2,944.00
091	Multi district incentive payment			
	329 State Miscellaneous Grants			
		222X Educational Media Services		
			6XX Supplies and Materials	3,606.00
092	DNRC - stream table grant			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	494.40
093	Prostart MT Restaurant Association			
	390 State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction		
			6XX Supplies and Materials	799.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
094 Key Personnel Drama Sound	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,965.83
095 IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	5,320.62
2XX Personal Services - Employee Benefits	834.47
6XX Supplies and Materials	85.91
	6,241.00
095 Subtotal	
096 ACT PLUS WRITING ADMIN	
471 GEAR UP	
1XXX Instruction	
6XX Supplies and Materials	385.00
111 Board Discretion	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	40.00
2XX Personal Services - Employee Benefits	6.28
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	192.00
910 Food Services	
31XX Food Services	
4XX Purchased Property Services	145.00
	383.28
111 Subtotal	
169 Quinn Trust	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	4,554.12
292 AYA tuition	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
1XX Personal Services - Salaries	1,046.80
524 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	39,044.32
620 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	



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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
089 Vo Ed Family & Consumer Science	1,873.00	1,369.21	503.79
090 Vo Ed Tech Ed/Industrial Arts	2,941.00	2,944.00	-3.00
091 Multi district incentive payment	4,599.80	3,606.00	993.80
092 DNRC - stream table grant	494.40	494.40	0.00
093 Prostart MT Restaurant Association	1,477.67	799.00	678.67
094 Key Personnel Drama Sound	3,000.00	2,965.83	34.17
095 IDEA Part B (Trans from Coop)	6,241.00	6,241.00	0.00
096 ACT PLUS WRITING ADMIN	385.00	385.00	0.00
111 Board Discretion	4,095.45	383.28	3,712.17
169 Quinn Trust	6,245.56	4,554.12	1,691.44
292 AYA tuition	0.00	1,046.80	-1,046.80
524 Medicaid	37,677.13	39,044.32	-1,367.19
620 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,475.50	17,475.50	0.00
Total	189,266.51	190,452.48	-1,185.97



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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
1111 District Levy - Real Property	9,964.26	12,152.16
1112 District Levy - Personal Property	138.13	122.03
1190 Penalties and Interest on Taxes	33.97	46.60
1340 Fees for Adult Education	290.00	720.00
1510 Interest Earnings	95.48	90.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,521.84	13,131.62

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	2,479.89	4,718.16
2XX Personal Services - Employee Benefits	1,588.91	921.27
5XX Other Purchased Services	456.00	288.00
6XX Supplies and Materials	688.92	8,726.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,213.72	14,654.28

Schedule Of Changes Worksheet

Beginning Fund Balance	36,775.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,131.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,654.28	(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 560.00 Less Last Year 0.00 (4b) 560.00		
		560.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,813.02	(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	3,925.00	3,075.00
1982 Summer Session - Driver's Education Fees	3,625.00	3,200.00
3260 State Driver's Education Reimbursement	5,309.11	4,516.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,859.11	10,791.81

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		
1XX Personal Services - Salaries	1,686.08	3,084.76
4XX Purchased Property Services	485.90	29.90
5XX Other Purchased Services	0.00	360.00
6XX Supplies and Materials	511.42	998.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,683.40	4,472.73

Schedule Of Changes Worksheet

Beginning Fund Balance	26,275.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,791.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,472.73	(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	446.59	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	33,041.41	(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
5300 Operating Transfers from Other Funds	0.00	9,797.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	9,797.40

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	9,797.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,797.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,180.17	873.93
2114 County Metal Mines License Taxes	154.44	0.00
6100 Material Prior Period Revenue Adjustments	0.00	177.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,334.61	1,050.93

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	22,245.35	0.00
6XX Supplies and Materials	34,693.03	0.00
7XX Property and Equipment Acquisition	6,000.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	25,740.00	1,200.00
4XX Purchased Property Services	156,235.61	245,518.26
5XX Other Purchased Services	0.00	1,209.00
6XX Supplies and Materials	11,961.86	2,772.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	54,124.01	10,500.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	4,269.63	5,293.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	315,269.49	266,492.42



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						567,799.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,050.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						266,492.42	(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	8,790.00	Less Last Year	92,669.00	(4b)		-83,879.00	
						-83,879.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						218,479.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

27 - Litigation Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
5300 Operating Transfers from Other Funds	0.00	7,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	7,500.00

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	7,500.00	(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)	7,500.00	(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
1111 District Levy - Real Property	31,659.42	33,939.76
1112 District Levy - Personal Property	380.53	368.29
1190 Penalties and Interest on Taxes	112.26	150.49
1900 Other Revenue from Local Sources	200.00	0.00
3281 State Technology Aid	1,854.88	1,842.99
6100 Material Prior Period Revenue Adjustments	0.00	148.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,207.09	36,450.25

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	600.00	5,640.00
4XX Purchased Property Services	153.04	0.00
5XX Other Purchased Services	1,471.62	296.28
6XX Supplies and Materials	22,582.58	40,045.64
810 Dues and Fees	0.00	80.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,807.24	46,061.92

Schedule Of Changes Worksheet

Beginning Fund Balance	28,504.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,450.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,061.92	(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	1,698.78	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	17,193.61	(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
3445 State Combined Fund School Block Grant	4,742.00	5,184.68
3447 SB372 Combined Block Grant Reimbursement	0.00	229.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,742.00	5,413.77

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	32,390.41	0.00
6XX Supplies and Materials	0.00	1,763.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,390.41	1,763.98

Schedule Of Changes Worksheet

Beginning Fund Balance	4,742.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,413.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,763.98	(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 1,763.98 Less Last Year 0.00 (4b) 1,763.98		
	1,763.98	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,155.77	(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
6100 Material Prior Period Revenue Adjustments	0.00	3.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3.87

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	3.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3.87

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 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	105,599.85	100,704.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,599.85	100,704.23

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	108,867.77	94,142.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	108,867.77	94,142.95

Schedule Of Changes Worksheet

Beginning Fund Balance	93,312.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,704.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,142.95	(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)	99,873.37	(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
850 Eric Howell Scholarship		
6100 Material Prior Period Revenue Adjustments	0.00	4,826.00
851 Dan Pigman Scholarship		
6100 Material Prior Period Revenue Adjustments	0.00	2,137.91
852 Quinn Memorial Scholarship		
6100 Material Prior Period Revenue Adjustments	0.00	4,029.08
853 PH 5913		
6100 Material Prior Period Revenue Adjustments	0.00	13,970.10
854 PH 6698		
6100 Material Prior Period Revenue Adjustments	0.00	3,759.89
855 PH 8642		
6100 Material Prior Period Revenue Adjustments	0.00	1,072.95
856 PH Save		
6100 Material Prior Period Revenue Adjustments	0.00	1,765.13
857 Thespians		
6100 Material Prior Period Revenue Adjustments	0.00	5,047.39
858 Class of 04		
6100 Material Prior Period Revenue Adjustments	0.00	1,702.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	38,311.14

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Schedule Of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,311.14	(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)						38,311.14	(5)

Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	84,066.03	37,556.90
XX	39X 1XXX 112	Certified Teacher Staff Salaries	136,600.92	149,298.70
XX	427 1XXX 112	Certified Teacher Staff Salaries	26,526.95	30,130.17
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	559,216.33	537,242.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,100.00	10,001.04
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	172.62	158.22
XX	XXX 26XX 41X	Energy Utility Services	61,032.69	66,860.21
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	54,124.01	1,710.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	8,790.00
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	780.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,028.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,028.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,008.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,560.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	105,997.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	81,666.03	0.00	0.00	0.00	
280	1XXX	2XX	19,877.90	0.00	0.00	0.00	
280	1XXX	3XX	2,543.03	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	175.00	0.00	0.00	0.00	
280	1XXX	6XX	1,735.52	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			105,997.48	0.00	0.00	0.00	105,997.48

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	Adjust- ments	Additions	Removals	Ending Balance
Land	93,252.67	0.00	0.00	0.00	93,252.67
Land Improvements	141,080.00	0.00	0.00	0.00	141,080.00
Buildings	3,182,137.38	0.00	15,706.00	0.00	3,197,843.38
Machinery and Equipment	140,466.39	0.00	0.00	0.00	140,466.39
Construction in Progress	209.00	0.00	0.00	209.00	0.00
Totals at Historical Cost	3,557,145.44	0.00	15,706.00	209.00	3,572,642.44
Less Accumulated Depreciation For:					
Improvement Accum	63,300.00	0.00	3,102.00	0.00	66,402.00
Building Accum	1,863,926.00	0.00	77,563.00	0.00	1,941,489.00
Machinery and Equipment Accum	100,975.00	0.00	12,097.00	0.00	113,072.00
Total Accumulated Depreciation	2,028,201.00	0.00	92,762.00	0.00	2,120,963.00
Governmental Activities, Capital Assets, net	1,528,944.44	0.00	-77,056.00	209.00	1,451,679.44

* 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)	67,929.00	0.00	0.00
General Administration (23XX)	1,476.00	0.00	0.00
Operations and Maintenance (26XX)	2,780.00	0.00	0.00
Extracurricular (34XX, 35XX)	20,577.00	0.00	0.00
Total Depreciation for FY2013	92,762.00	0.00	0.00

*** 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	110,289.00	0.00	0.00	27,192.00	83,097.00	0.00	83,097.00
Other Post Employment Benefits	57,642.00	25,554.00	0.00	0.00	83,196.00	0.00	83,196.00
Other	28,540.00	0.00	0.00	10,641.00	17,899.00	4,468.50	13,430.50
Total Governmental Activity							
Long-Term Liabilities	196,471.00	25,554.00	0.00	37,833.00	184,192.00	4,468.50	179,723.50

* 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.