



Trustees' Financial Summary

FY2012-13

Submit ID: 0948-18549629

**54 Wheatland County
0948 Judith Gap Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Rose Mary Mitchell

Phone #: (406) 473-2211

(Signature)

(Date)

Chair, Board of Trustees: Trudi Peterson

(Signature)

(Date)

County Superintendent: Susan Beley

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Insurance Claim	LOCAL	001	
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A122108	84.358A
004	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A112108	84.358A
013	Multi-District Co-op	STATE	State	
313	Title I, Part A, Improving Basic Programs	FEDERAL	05409483210	84.010A



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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)	72,814.77	6,300.55		4,658.46
02	Taxes Receivable - Real and Personal (120-149)	6,612.96	809.59		
03	Taxes Receivable - Protested (150-159)	4,228.40	700.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,107.39	2,618.28		93.39
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	86,763.52	10,428.42		4,751.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,219.13	1,509.59		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,219.13	1,509.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	37,097.93			
48	Fund Balance for Budget	38,446.46	8,918.83		4,751.85
52	TOTAL FUND BALANCE/EQUITY	75,544.39	8,918.83		4,751.85
53	TOTAL LIABILITIES AND FUND BALANCE	86,763.52	10,428.42		4,751.85



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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)		6,048.17	21,917.46	
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)		1,398.59		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		7,446.76	21,917.46	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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		7,446.76	21,917.46	
52	TOTAL FUND BALANCE/EQUITY		7,446.76	21,917.46	
53	TOTAL LIABILITIES AND FUND BALANCE		7,446.76	21,917.46	



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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)			3,045.38	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,045.38	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,045.38	
52	TOTAL FUND BALANCE/EQUITY			3,045.38	
53	TOTAL LIABILITIES AND FUND BALANCE			3,045.38	



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-296.16			
02	Taxes Receivable - Real and Personal (120-149)	61.86			
03	Taxes Receivable - Protested (150-159)	5.35			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	198.54			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-30.41			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	67.21			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	67.21			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	-97.62			
52	TOTAL FUND BALANCE/EQUITY	-97.62			
53	TOTAL LIABILITIES AND FUND BALANCE	-30.41			



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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)				
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				
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				
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		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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,126.48	49,759.14		
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	12,126.48	49,759.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	12,126.48	49,759.14		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	12,126.48	49,759.14		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,126.48	49,759.14		



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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	214,125.76	205,568.86
1112 District Levy - Personal Property	4,112.73	5,242.13
1114 District Levy - Pers Prop/Mobile Homes	380.51	260.80
1190 Penalties and Interest on Taxes	120.16	232.10
1510 Interest Earnings	304.16	263.82
1900 Other Revenue from Local Sources	684.59	3,235.60
1910 Rentals	734.75	0.00
3110 Direct State Aid	103,455.94	98,018.07
3111 Quality Educator	20,752.52	16,971.32
3112 At Risk Student	519.58	470.98
3113 Indian Education For All	550.80	489.60
3114 American Indian Achievement Gap	200.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	2,462.68	5,325.92
3444 State School Block Grant	12,966.78	15,170.83
3446 SB372 Block Grant Reimbursement	0.00	1,322.02
7810 Education Jobs Fund	121.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	361,492.30	352,972.05

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	131,320.45	141,387.95
2XX Personal Services - Employee Benefits	30,823.38	45,715.13
3XX Purchased Professional and Technical Services	207.59	0.00
4XX Purchased Property Services	282.45	233.70
5XX Other Purchased Services	818.56	1,427.28
6XX Supplies and Materials	5,005.16	2,734.54
21XX Support Services - Students		
1XX Personal Services - Salaries	6,173.36	6,756.00
2XX Personal Services - Employee Benefits	123.79	136.59
5XX Other Purchased Services	195.04	0.00
6XX Supplies and Materials	114.86	174.22
221X Improvement of Instruction Services		
5XX Other Purchased Services	184.57	106.24
6XX Supplies and Materials	0.00	97.44
222X Educational Media Services		
1XX Personal Services - Salaries	5,360.48	5,597.49
2XX Personal Services - Employee Benefits	102.30	126.13
5XX Other Purchased Services	75.48	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	299.17	1,282.38
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	9,482.82	9,000.05
			2XX Personal Services - Employee Benefits	3,456.93	3,718.52
			3XX Purchased Professional and Technical Services	8,262.69	2,798.24
			5XX Other Purchased Services	5,778.43	5,922.89
			6XX Supplies and Materials	3,065.41	2,136.23
			810 Dues and Fees	739.50	1,249.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,756.40	8,622.51
			2XX Personal Services - Employee Benefits	1,524.89	1,764.48
			3XX Purchased Professional and Technical Services	5,164.00	4,572.00
			4XX Purchased Property Services	52.50	0.00
			5XX Other Purchased Services	3,565.16	4,326.40
			6XX Supplies and Materials	5,164.80	3,682.19
			810 Dues and Fees	75.00	75.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	11,256.58	9,591.82
			2XX Personal Services - Employee Benefits	2,714.77	2,948.38
			3XX Purchased Professional and Technical Services	3,743.98	1,364.62
			4XX Purchased Property Services	14,584.12	16,306.38
			5XX Other Purchased Services	0.00	55.59
			6XX Supplies and Materials	7,139.97	10,273.26
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	176.10	202.60
			2XX Personal Services - Employee Benefits	30.43	11.17
			4XX Purchased Property Services	1,258.82	928.78
			5XX Other Purchased Services	22.20	77.62
			6XX Supplies and Materials	1,587.68	0.00
			7XX Property and Equipment Acquisition	44,000.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	50,888.05
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	14.00
			6XX Supplies and Materials	0.00	195.77
		23XX Support Services - General Administration			
			5XX Other Purchased Services	0.00	113.74
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,612.54	3,610.26
	365 Indian Education for All - OTO & Ongoing				



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	753.12
			6XX Supplies and Materials	0.00	231.72
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	100.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	6.25
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	684.85	534.45
			2XX Personal Services - Employee Benefits	3.68	2.37
			5XX Other Purchased Services	29.90	0.00
			6XX Supplies and Materials	569.11	141.34
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	791.50	1,480.62
			2XX Personal Services - Employee Benefits	25.51	6.77
			5XX Other Purchased Services	484.75	0.00
			6XX Supplies and Materials	1,467.47	1,533.30
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	6,326.08	6,939.05
			2XX Personal Services - Employee Benefits	569.91	534.59
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,410.52	2,594.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				340,665.64	365,082.57



Trustees' Financial Summary

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54 Wheatland County
0948 Judith Gap Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						51,567.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						352,972.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						365,082.57	(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	37,097.93	Less Last Year	1,010.50	(4b)		36,087.43	
						36,087.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						75,544.39	(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	35,322.66	34,182.46
1112 District Levy - Personal Property	871.49	524.19
1114 District Levy - Pers Prop/Mobile Homes	84.61	42.74
1190 Penalties and Interest on Taxes	29.62	48.36
1510 Interest Earnings	15.81	5.12
2220 County On-Schedule Trans Reimb	16,004.04	9,864.79
3210 State On-Schedule Trans Reimb	15,207.17	12,281.23
3444 State School Block Grant	837.56	1,198.01
3446 SB372 Block Grant Reimbursement	0.00	216.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,372.96	58,363.10

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	3,000.00	3,999.96
2XX Personal Services - Employee Benefits	1,183.34	2,077.28
25XX Support Services - Business		
1XX Personal Services - Salaries	2,883.13	3,832.22
2XX Personal Services - Employee Benefits	679.31	801.84
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,321.08	6,258.75
2XX Personal Services - Employee Benefits	399.89	360.67
4XX Purchased Property Services	0.00	1,171.51
5XX Other Purchased Services	36,569.98	30,084.64
6XX Supplies and Materials	3,322.27	4,518.77
7XX Property and Equipment Acquisition	20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,359.00	53,105.64



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,661.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,363.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,105.64	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,918.83	(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	42.59	31.91
1621 Lunch Sales	5,919.70	5,080.20
1632 Daily Adult Sales	8,559.90	7,900.26
1900 Other Revenue from Local Sources	1,065.55	46.31
3220 State Food Services Match	0.00	111.30
4550 Federal Child Nutrition	7,553.93	7,272.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,141.67	20,442.58

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	0.00	5,180.16
2XX Personal Services - Employee Benefits	0.00	555.58
3XX Purchased Professional and Technical Services	864.28	562.00
4XX Purchased Property Services	557.25	0.00
5XX Other Purchased Services	253.22	626.36
6XX Supplies and Materials	20,949.94	19,499.69
810 Dues and Fees	35.25	0.00
8XX Other Expenditures	0.00	35.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,659.94	26,459.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						10,768.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,442.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						26,459.04	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,751.85	(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	19.17	19.35
1900 Other Revenue from Local Sources	74.76	0.00
2240 County Retirement Distribution	28,209.07	36,781.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,303.00	36,800.71

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	20,806.97	21,535.45
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	541.60	547.85
222X Educational Media Services		
2XX Personal Services - Employee Benefits	867.46	867.40
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,623.82	1,459.44
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,456.22	1,562.30
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,625.12	1,343.69
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	777.34	709.37
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16.60	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	106.60	83.26
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	129.15	131.64
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	976.43	1,762.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,927.31	30,002.45



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						648.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,800.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,002.45	(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)						7,446.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
001 Insurance Claim	
1900 Other Revenue from Local Sources	2,842.22
003 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,789.00
004 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,034.71
013 Multi-District Co-op	
3290 State - Other State Grants	621.19
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,637.12

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

PRC Program Function Object	2013 Value
001 Insurance Claim	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	156.00
003 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	10,789.00
004 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	2,127.30
221X Improvement of Instruction Services	
5XX Other Purchased Services	606.16
6XX Supplies and Materials	1,301.25
004 Subtotal	4,034.71
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,748.56
2XX Personal Services - Employee Benefits	601.17
313 Subtotal	4,349.73



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 19,329.44

Schedule Of Changes Worksheet

Beginning Fund Balance	18,609.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,637.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,329.44	(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)	21,917.46	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Insurance Claim	2,842.22	156.00	2,686.22
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,789.00	10,789.00	0.00
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,034.71	4,034.71	0.00
013 Multi-District Co-op	621.19	0.00	621.19
313 Title I, Part A, Improving Basic Programs	4,350.00	4,349.73	0.27
Total	22,637.12	19,329.44	3,307.68



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.26	10.17
1910 Rentals	3,555.81	4,007.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,569.07	4,017.70

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	137.50
4XX Purchased Property Services	1,785.76	3,488.01
6XX Supplies and Materials	0.00	745.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,785.76	4,370.69

Schedule Of Changes Worksheet

Beginning Fund Balance	3,398.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,017.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,370.69	(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)
	3,045.38	(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	8.82	4,590.87
1112 District Levy - Personal Property	0.00	37.57
1114 District Levy - Pers Prop/Mobile Homes	0.84	3.07
1190 Penalties and Interest on Taxes	0.65	1.08
1510 Interest Earnings	4.55	6.04
3281 State Technology Aid	268.43	248.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	283.29	4,887.52

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	467.21	2,432.24
5XX Other Purchased Services	0.00	836.04
6XX Supplies and Materials	322.00	1,731.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	789.21	5,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	14.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,887.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-97.62	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	151,071.30	136,800.84
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	705.32	11,344.88
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	70.00	532.28
XX	XXX 26XX 41X	Energy Utility Services	10,438.73	10,771.70
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	450.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	50,438.05
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



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,002.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,002.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,000.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,323.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,820.03
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	377.77

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	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	14.00	0.00	0.00	0.00	
280	1XXX	6XX	195.77	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	3,610.26	0.00	0.00	0.00	
Totals			3,820.03	0.00	0.00	0.00	3,820.03

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	125,102.00	0.00	0.00	0.00	125,102.00
Buildings	450,961.00	17,300.00	13,790.00	0.00	482,051.00
Machinery and Equipment	140,087.00	0.00	7,093.00	0.00	147,180.00
Construction in Progress	1,000.00	0.00	0.00	1,000.00	0.00
Totals at Historical Cost	717,150.00	17,300.00	20,883.00	1,000.00	754,333.00
Less Accumulated Depreciation For:					
Building Accum	189,179.00	634.00	9,883.00	0.00	199,696.00
Machinery and Equipment Accum	46,352.00	-3.00	11,768.00	0.00	58,117.00
Total Accumulated Depreciation	235,531.00	631.00	21,651.00	0.00	257,813.00
Governmental Activities, Capital Assets, net	481,619.00	16,669.00	-768.00	1,000.00	496,520.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	5,566.00	0.00	0.00
Financial Administration (25XX)	109.00	0.00	0.00
Operations and Maintenance (26XX)	4,626.00	0.00	0.00
Transportation (27XX)	7,170.00	0.00	0.00
Food Service (31XX)	443.00	0.00	0.00
Extracurricular (34XX, 35XX)	3,737.00	0.00	0.00
Total Depreciation for FY2013	21,651.00	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*							
Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Improvements (SIDs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post Employment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Governmental Activity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.