



Trustees' Financial Summary

FY2012-13

Submit ID: 0187-40815756

**09 Custer County
0187 Kinsey Elem**

**** Recalculated ****

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: Geneal Bott

Phone #: (406) 234-3848

(Signature)

(Date)

Chair, Board of Trustees: Sue Bellows

(Signature)

(Date)

County Superintendent: Doug Ellingson

(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 #
100	Gym Repair	LOCAL		
111	Playground Equipment	LOCAL		
201	Title I, Part A, Improving Basic Programs	FEDERAL	09-0187-3107	84.010A
202	Aggregate Reim/Indirects	LOCAL		Local
211	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
213	IDEA-B (Trans from Coop)	FEDERAL	099692-77-07	84.027A
365	State OTO Indian Education for All	STATE	state	state
366	State OTO Weatherization & Deferred Maintenance	STATE	state	state



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,759.87	10,051.02		5,879.89
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	88,759.87	10,051.02		5,879.89
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)	10,907.24			
48	Fund Balance for Budget	77,852.63	10,051.02		5,879.89
52	TOTAL FUND BALANCE/EQUITY	88,759.87	10,051.02		5,879.89
53	TOTAL LIABILITIES AND FUND BALANCE	88,759.87	10,051.02		5,879.89



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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)		12,374.92	52,693.23	
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)			11,641.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		12,374.92	64,334.23	
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		12,374.92	64,334.23	
52	TOTAL FUND BALANCE/EQUITY		12,374.92	64,334.23	
53	TOTAL LIABILITIES AND FUND BALANCE		12,374.92	64,334.23	



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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)				
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				
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		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)	1,946.16	2,731.85		
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	1,946.16	2,731.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)				
48	Fund Balance for Budget	1,946.16	2,731.85		
52	TOTAL FUND BALANCE/EQUITY	1,946.16	2,731.85		
53	TOTAL LIABILITIES AND FUND BALANCE	1,946.16	2,731.85		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	311.71			
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	311.71			
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	311.71			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	311.71			
53	TOTAL LIABILITIES AND FUND BALANCE	311.71			



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,753.48	
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			5,753.48	
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			5,753.48	
52	TOTAL FUND BALANCE/EQUITY			5,753.48	
53	TOTAL LIABILITIES AND FUND BALANCE			5,753.48	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,637.51	5,621.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	11,637.51	5,621.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	11,637.51	5,621.25		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	11,637.51	5,621.25		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,637.51	5,621.25		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	32,266.31	35,616.60
1112 District Levy - Personal Property	3,311.93	3,455.58
1190 Penalties and Interest on Taxes	309.99	223.50
1510 Interest Earnings	2,236.31	924.02
3110 Direct State Aid	191,394.95	187,222.55
3111 Quality Educator	18,252.00	18,252.00
3112 At Risk Student	1,186.95	1,134.46
3113 Indian Education For All	1,672.80	1,591.20
3115 State Spec Ed Allowable Cost Pymt to Districts	17,792.70	16,161.96
3120 State Guaranteed Tax Base Aid	63,333.60	69,326.25
3444 State School Block Grant	13,090.79	14,397.88
3445 State Combined Fund School Block Grant	144.17	144.17
3446 SB372 Block Grant Reimbursement	0.00	1,176.32
7810 Education Jobs Fund	224.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	345,216.97	349,626.49

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	164,951.39	169,303.98
2XX Personal Services - Employee Benefits	28,597.25	32,421.40
3XX Purchased Professional and Technical Services	100.00	180.00
5XX Other Purchased Services	1,800.00	2,219.98
6XX Supplies and Materials	21,596.52	15,134.17
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	10,451.00	4,000.00
810 Dues and Fees	596.00	712.00
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	5,929.00	5,240.00
25XX Support Services - Business		
1XX Personal Services - Salaries	15,089.48	15,000.00
5XX Other Purchased Services	1,644.99	1,379.71
6XX Supplies and Materials	839.99	1,041.53
810 Dues and Fees	3,135.93	0.00
8XX Other Expenditures	0.00	1,469.60
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	8,550.00	9,537.00
3XX Purchased Professional and Technical Services	1,633.00	2,180.30
4XX Purchased Property Services	11,200.20	11,268.11



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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				
	26XX Operation and Maintenance of Plant Services				
			5XX Other Purchased Services	9,398.00	10,219.00
			6XX Supplies and Materials	11,953.61	13,837.01
			7XX Property and Equipment Acquisition	0.00	4,142.93
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,520.00	2,505.00
			5XX Other Purchased Services	248.85	2,812.25
	4XXX Facilities Acquisition and Construction Services				
			6XX Supplies and Materials	5,454.96	0.00
			7XX Property and Equipment Acquisition	5,546.76	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	6,615.87	8,080.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	36,528.85	27,575.24
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	4,350.00	3,200.00
			6XX Supplies and Materials	2,721.47	2,809.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				361,453.12	346,268.28

Schedule Of Changes Worksheet

Beginning Fund Balance					86,933.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					349,626.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					346,268.28	(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	10,907.24	Less Last Year	12,439.00	(4b)	-1,531.76	
Ending Fund Balance (1 + 2 - 3 + 4)					88,759.87	(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	26,291.76	27,535.72
1112 District Levy - Personal Property	2,297.65	2,747.95
1190 Penalties and Interest on Taxes	98.25	115.45
2220 County On-Schedule Trans Reimb	16,899.40	16,917.72
3210 State On-Schedule Trans Reimb	16,899.40	16,917.73
3444 State School Block Grant	1,390.85	2,488.98
3446 SB372 Block Grant Reimbursement	0.00	988.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,877.31	67,711.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	61,783.85	60,091.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,783.85	60,091.20

Schedule Of Changes Worksheet

Beginning Fund Balance		2,430.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		67,711.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		60,091.20 (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)		10,051.02 (5)



Trustees' Financial Summary

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09 Custer County
0187 Kinsey Elem

**** Recalculated ****

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
1621 Lunch Sales	19,903.68	22,080.15
3220 State Food Services Match	0.00	27.28
4550 Federal Child Nutrition	8,347.63	8,788.12
6100 Material Prior Period Revenue Adjustments	0.00	385.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,251.31	31,280.97

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	10,470.00	11,200.00
6XX Supplies and Materials	19,413.07	16,375.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,883.07	27,575.26

Schedule Of Changes Worksheet

Beginning Fund Balance		2,174.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		31,280.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		27,575.26	(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)		5,879.89	(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
2240 County Retirement Distribution	33,946.25	28,028.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,946.25	28,028.14

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	27,546.59	27,673.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	52.75	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	654.12	729.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	192.81	191.69
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	529.32	1,221.73
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	665.58	1,101.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,641.17	30,918.29



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						15,265.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,028.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,918.29	(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)						12,374.92	(5)



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**** Recalculated ****

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
100 Gym Repair	
5200 Sale or Compensation for Loss of Assets	57,302.40
201 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	10,268.00
202 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	1,905.75
1920 Contributions/Donations from Private Sources	1,450.00
202 Subtotal	3,355.75
211 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,962.09
213 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	11,641.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,529.24

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

PRC Program Function Object	2013 Value
100 Gym Repair	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	6,755.00
7XX Property and Equipment Acquisition	337,903.06
100 Subtotal	344,658.06
111 Playground Equipment	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	2,268.50
201 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,794.17
2XX Personal Services - Employee Benefits	1,473.83
201 Subtotal	10,268.00
211 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10,334.76



Trustees' Financial Summary

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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
211 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,016.38
3XX Purchased Professional and Technical Services	2,477.50
5XX Other Purchased Services	425.50
6XX Supplies and Materials	2,208.02
221X Improvement of Instruction Services	
5XX Other Purchased Services	735.93
211 Subtotal	17,198.09
213 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	10,149.58
2XX Personal Services - Employee Benefits	1,491.42
213 Subtotal	11,641.00
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	529.90
6XX Supplies and Materials	1,297.49
365 Subtotal	1,827.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	387,861.04



Trustees' Financial Summary

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**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						355,666.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						96,529.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						387,861.04	(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)						64,334.23	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Gym Repair	57,302.40	344,658.06	-287,355.66
111 Playground Equipment	0.00	2,268.50	-2,268.50
201 Title I, Part A, Improving Basic Programs	10,268.00	10,268.00	0.00
202 Aggregate Reim/Indirects	3,355.75	0.00	3,355.75
211 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	13,962.09	17,198.09	-3,236.00
213 IDEA-B (Trans from Coop)	11,641.00	11,641.00	0.00
365 State OTO Indian Education for All	0.00	1,827.39	-1,827.39
Total	<u>96,529.24</u>	<u>387,861.04</u>	<u>-291,331.80</u>



Trustees' Financial Summary

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**** Recalculated ****

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
3281 State Technology Aid	491.13	467.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	491.13	467.89

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	1,478.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	467.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,946.16	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	32.70	11.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>32.70</u>	<u>11.94</u>

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:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		2,719.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,731.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	177.00	7,140.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>177.00</u>	<u>7,140.57</u>

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	1,664.16	3,162.96
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	382.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,046.29</u>	<u>3,162.96</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					1,775.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,140.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,162.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,753.48	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	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	156,979.56	161,200.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,079.44	165.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	567.17	1,053.88
XX	XXX 26XX 41X	Energy Utility Services	10,008.20	10,583.11
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	76,391.76	337,903.06
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	385.00
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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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,908.58
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,908.58

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,302.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,268.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,655.24
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	8,080.00	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	27,575.24	0.00	0.00	0.00	
Totals			35,655.24	0.00	0.00	0.00	35,655.24

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

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



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	654,628.48	-177,195.48	344,658.00	0.00	822,091.00
*** Machinery and Equipment	0.00	63,799.00	0.00	0.00	63,799.00
Construction in Progress	262,629.24	-262,629.24	0.00	0.00	0.00
Totals at Historical Cost	917,257.72	-376,025.72	344,658.00	0.00	885,890.00
Governmental Activities, Capital Assets, net	917,257.72	-376,025.72	344,658.00	0.00	885,890.00

* 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
*** Food Service (31XX)	510.00	0.00	0.00
*** Unallocated	25,816.00	0.00	0.00
Total Depreciation for FY2013	26,326.00	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	4,339.11	6,518.10	2,689.21	0.00	8,168.00	0.00	8,168.00
Total Governmental Activity							
Long-Term Liabilities	4,339.11	6,518.10	2,689.21	0.00	8,168.00	0.00	8,168.00

* 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.