



Trustees' Financial Summary

FY2013-14

Submit ID: 0244-33616227

**13 Fallon County
0244 Baker K-12 Schools**

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: Jennifer Mettler

Phone #: (406) 778-2577

(Signature)

(Date)

Chair, Board of Trustees: Christy Follmer

(Signature)

(Date)

County Superintendent: Don Dilworth

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY14 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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 #
007	Miscellaneous Rebates	LOCAL		
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
106	Blue Rock Grant	LOCAL		
110	Property Damage - Insurance	LOCAL	13-0244	
111	BIG Country Special Education Coop	LOCAL	SPEECH	
146	Title II Part A	FEDERAL	1302441407	84.367
311	ESEA Title I Part A	FEDERAL	1302443108	84.010A
330	Recycled Materials	LOCAL	13-0244	
414	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	FEDERAL	S3B8A090519	84.358A
415	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	FEDERAL	S3B8A090519	84.358A
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027
910	Budget Amendment			



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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)	777,154.94	297,516.50	62,807.45	300.00
02	Taxes Receivable - Real and Personal (120-149)	1,222.46	171.83	2.33	
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)				4,931.39
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	778,377.40	297,688.33	62,809.78	5,231.39
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,222.46	171.83	2.33	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				4,931.39
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	777,154.94	297,516.50	62,807.45	300.00
52	TOTAL FUND BALANCE/EQUITY	777,154.94	297,516.50	62,807.45	5,231.39
53	TOTAL LIABILITIES AND FUND BALANCE	778,377.40	297,688.33	62,809.78	5,231.39



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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)	100,799.00	153,244.40	5,415,082.88	711,494.33
02	Taxes Receivable - Real and Personal (120-149)	174.05			22.43
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			179.29	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,973.05	153,244.40	5,415,262.17	711,516.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	174.05			22.43
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	100,799.00	153,244.40	5,415,262.17	711,494.33
52	TOTAL FUND BALANCE/EQUITY	100,799.00	153,244.40	5,415,262.17	711,494.33
53	TOTAL LIABILITIES AND FUND BALANCE	100,973.05	153,244.40	5,415,262.17	711,516.76



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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)	5,597.15		16,597.85	36,145.72
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	5,597.15		16,597.85	36,145.72
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,597.15		16,597.85	36,145.72
52	TOTAL FUND BALANCE/EQUITY	5,597.15		16,597.85	36,145.72
53	TOTAL LIABILITIES AND FUND BALANCE	5,597.15		16,597.85	36,145.72



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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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	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)	2,218,017.28	9,169,607.01		96,193.33
02	Taxes Receivable - Real and Personal (120-149)				24.44
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	2,218,017.28	9,169,607.01		96,217.77
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				24.44
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,218,017.28	9,169,607.01		96,193.33
52	TOTAL FUND BALANCE/EQUITY	2,218,017.28	9,169,607.01		96,193.33
53	TOTAL LIABILITIES AND FUND BALANCE	2,218,017.28	9,169,607.01		96,217.77



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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)	21,542.17	11,872,443.99		
02	Taxes Receivable - Real and Personal (120-149)		189.18		
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	21,542.17	11,872,633.17		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		189.18		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	21,542.17	11,872,443.99		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,542.17	11,872,443.99		



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53	TOTAL LIABILITIES AND FUND BALANCE	21,542.17	11,872,633.17	
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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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	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)	143,445.51		175,954.92	
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	143,445.51		175,954.92	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	143,445.51		175,954.92	
52	TOTAL FUND BALANCE/EQUITY	143,445.51		175,954.92	
53	TOTAL LIABILITIES AND FUND BALANCE	143,445.51		175,954.92	



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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)	82,819.98	115,758.94		
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	82,819.98	115,758.94		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	42,281.23	115,758.94		
25	Other Current Liabilities (621-679)	40,538.75			
35	TOTAL LIABILITIES	82,819.98	115,758.94		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	82,819.98	115,758.94		



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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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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	2013 Value	2014 Value
1330 Tuition from Schl Dists Outside State	2,393.48	2,649.74
1510 Interest Earnings	510.94	1,138.85
1900 Other Revenue from Local Sources	1,325.61	1,132.40
3110 Direct State Aid	1,272,496.94	1,362,207.02
3111 Quality Educator	139,016.36	146,511.85
3112 At Risk Student	4,628.68	4,585.71
3113 Indian Education For All	8,955.60	9,384.00
3114 American Indian Achievement Gap	3,000.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	128,504.71	159,591.20
3116 Data For Achievement	0.00	4,600.00
3117 State Tuition for State Placement	3,349.73	603.36
3444 State School Block Grant	402,967.40	402,967.40
3460 Montana Oil and Gas Tax	1,432,648.64	1,430,598.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,399,798.09	3,529,170.25

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	989,510.70	1,124,998.95
2XX Personal Services - Employee Benefits	151,153.40	171,969.63
3XX Purchased Professional and Technical Services	500.00	0.00
4XX Purchased Property Services	16,380.15	16,297.20
5XX Other Purchased Services	2,349.34	790.40
6XX Supplies and Materials	20,738.24	36,724.18
21XX Support Services - Students		
1XX Personal Services - Salaries	75,308.90	75,973.55
2XX Personal Services - Employee Benefits	8,137.94	7,992.35
5XX Other Purchased Services	193.16	955.78
6XX Supplies and Materials	1,098.22	2,096.20
222X Educational Media Services		
1XX Personal Services - Salaries	83,887.01	83,823.56
2XX Personal Services - Employee Benefits	6,714.57	7,124.76
5XX Other Purchased Services	730.53	0.00
6XX Supplies and Materials	1,228.89	2,973.89
23XX Support Services - General Administration		
1XX Personal Services - Salaries	72,194.72	69,735.38
2XX Personal Services - Employee Benefits	6,426.49	7,619.02
3XX Purchased Professional and Technical Services	7,413.70	7,073.00
5XX Other Purchased Services	97,966.04	106,890.63



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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	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			6XX Supplies and Materials	1,277.81	575.27
			810 Dues and Fees	6,624.00	6,591.00
			8XX Other Expenditures	347.99	1,478.80
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	236,161.76	243,437.98
			2XX Personal Services - Employee Benefits	38,526.88	41,036.89
			5XX Other Purchased Services	13,162.95	12,030.08
			6XX Supplies and Materials	884.56	1,193.96
			8XX Other Expenditures	1,386.05	1,388.20
		25XX Support Services - Business			
			1XX Personal Services - Salaries	68,960.40	72,661.54
			2XX Personal Services - Employee Benefits	11,763.00	12,531.32
			3XX Purchased Professional and Technical Services	180.00	240.00
			5XX Other Purchased Services	2,403.44	3,291.84
			6XX Supplies and Materials	1,321.33	887.64
			8XX Other Expenditures	64.00	99.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	278,505.96	246,171.46
			2XX Personal Services - Employee Benefits	61,484.76	60,966.51
			4XX Purchased Property Services	47,271.37	78,398.90
			5XX Other Purchased Services	0.00	1,253.82
			6XX Supplies and Materials	46,137.29	26,585.60
			8XX Other Expenditures	0.00	15.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,156.73	669.02
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	12,586.22
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	240,094.52	243,784.73
			2XX Personal Services - Employee Benefits	55,396.34	54,997.14
			3XX Purchased Professional and Technical Services	40.00	150.00
			5XX Other Purchased Services	394.25	3,667.86
			6XX Supplies and Materials	4,136.72	14,903.24
			8XX Other Expenditures	167.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	7,783.50	9,440.07
			2XX Personal Services - Employee Benefits	6,757.66	6,288.24
			3XX Purchased Professional and Technical Services	1,537.00	1,900.00
			5XX Other Purchased Services	105.46	0.00
			6XX Supplies and Materials	1,834.47	2,447.28
		62XX Resources Transferred to Other School Districts or Cooperatives			



Trustees' Financial Summary

FY2013-14

Submit ID: 0244-33616227

13 Fallon County
0244 Baker K-12 Schools

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	2013 Value	2014 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	64,319.29	67,263.19
	316 Data For Achievement				
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	4,600.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,749.64	19,333.97
			2XX Personal Services - Employee Benefits	2,599.87	2,209.92
			5XX Other Purchased Services	116.50	0.00
			6XX Supplies and Materials	2,170.35	4,104.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	2,634.00	2,754.00
			6XX Supplies and Materials	429.49	0.00
		222X Educational Media Services			
			6XX Supplies and Materials	540.19	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	150,928.12	158,164.96
			2XX Personal Services - Employee Benefits	23,558.41	25,720.10
			4XX Purchased Property Services	1,452.93	337.50
			5XX Other Purchased Services	82.81	0.00
			6XX Supplies and Materials	12,475.46	12,126.06
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	7,046.75	7,257.97
			2XX Personal Services - Employee Benefits	630.50	670.55
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	132,735.82	200,333.68
			2XX Personal Services - Employee Benefits	17,505.29	26,858.29
			6XX Supplies and Materials	3,900.50	2,121.60
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,480.00	2,850.00
			2XX Personal Services - Employee Benefits	13.22	14.74
			5XX Other Purchased Services	12,357.31	3,126.11
			6XX Supplies and Materials	111.69	350.40
			810 Dues and Fees	1,115.00	1,115.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			



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13 Fallon County
0244 Baker K-12 Schools

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	2013 Value	2014 Value	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	3,724.20	3,624.40	
			2XX Personal Services - Employee Benefits	51.05	48.79	
			5XX Other Purchased Services	49,782.66	35,641.31	
			6XX Supplies and Materials	21,914.57	17,628.66	
			810 Dues and Fees	3,000.00	3,720.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	51,610.39	55,219.14	
			2XX Personal Services - Employee Benefits	13,284.21	14,001.34	
			5XX Other Purchased Services	374.14	6.70	
			6XX Supplies and Materials	833.36	2,006.66	
	910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary					
	4XXX Facilities Acquisition and Construction Services					
			3XX Purchased Professional and Technical Services	574.00	0.00	
			7XX Property and Equipment Acquisition	132,327.58	0.00	
	910 Subtotal				<u>132,901.58</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>3,414,228.50</u></u>	<u><u>3,557,916.63</u></u>	

Schedule Of Changes Worksheet

Beginning Fund Balance					805,901.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,529,170.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,557,916.63	(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)					777,154.94	(5)



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13 Fallon County
0244 Baker K-12 Schools

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	468.02	954.96
3444 State School Block Grant	5,534.88	5,534.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,002.90	6,489.84

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	22,886.50	23,553.47
2XX Personal Services - Employee Benefits	2,297.63	2,442.24
24XX Support Services - School Administration		
1XX Personal Services - Salaries	32,534.11	33,200.33
2XX Personal Services - Employee Benefits	6,253.95	5,483.89
25XX Support Services - Business		
1XX Personal Services - Salaries	9,948.86	10,515.76
2XX Personal Services - Employee Benefits	1,789.91	1,572.51
27XX Student Transportation Services		
5XX Other Purchased Services	315,727.46	334,165.74
8XX Other Expenditures	375.00	375.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	391,813.42	411,308.94

Schedule Of Changes Worksheet

Beginning Fund Balance	702,335.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,489.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	411,308.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	297,516.50	(5)



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13 Fallon County
0244 Baker K-12 Schools

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	2013 Value	2014 Value
1510 Interest Earnings	115.85	70.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115.85	70.50

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,052.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,052.15

Schedule Of Changes Worksheet

Beginning Fund Balance	63,789.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,052.15	(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)	62,807.45	(5)



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13 Fallon County
0244 Baker K-12 Schools

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	2013 Value	2014 Value
1510 Interest Earnings	3.06	0.00
1611 National School Lunch Program	86,492.95	93,480.71
3220 State Food Services Match	173.14	0.00
4550 Federal Child Nutrition	43,684.55	51,119.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,353.70	144,599.80

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	44,184.16	50,479.69
2XX Personal Services - Employee Benefits	11,655.68	11,881.26
5XX Other Purchased Services	40.00	80.23
6XX Supplies and Materials	74,358.86	82,043.62
810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	130,353.70	144,599.80

Schedule Of Changes Worksheet

Beginning Fund Balance						6,397.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						144,599.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						144,599.80	(3)
Increase/Decrease of Reserve for Inventories							
This Year	4,931.39	Less Last Year	6,097.53	(4a)		-1,166.14	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)							-1,166.14 (4)
						5,231.39	(5)



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13 Fallon County
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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	2013 Value	2014 Value
1510 Interest Earnings	50.33	46.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50.33	46.53

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

PRC Program Function Object	2013 Value	2014 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	100,752.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,799.00	(5)



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	219.68	180.77
2240 County Retirement Distribution	595,251.66	644,512.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	595,471.34	644,692.91

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	347,318.38	525,871.08
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,103.46	11,909.89
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,404.59	15,374.17
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	14,952.67	15,689.53
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	44,558.69	47,708.07
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	11,851.31	12,882.71
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	47,734.23	49,643.98
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	35,567.53	38,815.49
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,430.42	1,744.25
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,799.04	3,059.66
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	23,339.69	25,885.12
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,056.35	1,160.20
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,998.85	3,245.29
710 School Sponsored Extracurricular Activities		



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	346.09	445.97
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	284.97	278.05
	8XX Community Services Programs				
	33XX Community Services				
			2XX Personal Services - Employee Benefits	11,146.37	10,336.33
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	15,208.86	15,017.71
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	3,649.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>586,101.50</u>	<u>782,716.69</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					291,268.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					644,692.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					782,716.69	(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)					153,244.40	(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	2014 Value
007 Miscellaneous Rebates	
1900 Other Revenue from Local Sources	288.73
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1510 Interest Earnings	27,630.39
1900 Other Revenue from Local Sources	32,785.18
081 Subtotal	60,415.57
097 ACCELERATED LGST FUNDS	
1510 Interest Earnings	70.05
1900 Other Revenue from Local Sources	766.49
097 Subtotal	836.54
106 Blue Rock Grant	
1510 Interest Earnings	15.84
110 Property Damage - Insurance	
1900 Other Revenue from Local Sources	263,902.30
111 BIG Country Special Education Coop	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	27,440.76
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,618.00
311 ESEA Title I Part A	
4200 Title I, Part A, Improving Basic Programs	53,515.00
330 Recycled Materials	
1900 Other Revenue from Local Sources	75.20
414 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,243.48
415 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,895.81
454 Carl D Perkins Vocational Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,939.00
724 Career and Vocational/Technical Ed	
3900 State Career & Technical Ed Entitlement	4,208.00
775 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	86,570.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	517,964.23



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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	2014 Value
311 ESEA Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	42,074.41
2XX Personal Services - Employee Benefits	11,440.59
	53,515.00
311 Subtotal	53,515.00
414 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	3,633.03
2XX Personal Services - Employee Benefits	610.45
	4,243.48
414 Subtotal	4,243.48
415 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	2,877.88
2XX Personal Services - Employee Benefits	484.48
3XX Purchased Professional and Technical Services	1,050.00
5XX Other Purchased Services	812.91
6XX Supplies and Materials	2,670.54
	7,895.81
415 Subtotal	7,895.81
454 Carl D Perkins Vocational Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	468.85
6XX Supplies and Materials	4,470.00
	4,938.85
454 Subtotal	4,938.85
724 Career and Vocational/Technical Ed	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	895.00
6XX Supplies and Materials	2,661.94
	3,556.94
724 Subtotal	3,556.94
775 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	62,377.69
2XX Personal Services - Employee Benefits	24,192.31



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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	2014 Value
			775 Subtotal	86,570.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				428,328.96

Schedule Of Changes Worksheet

Beginning Fund Balance					5,325,626.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					517,964.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					428,328.96	(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)					5,415,262.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Miscellaneous Rebates	288.73	0.00	288.73
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	60,415.57	164,710.94	-104,295.37
097 ACCELERATED LGST FUNDS	836.54	0.00	836.54
106 Blue Rock Grant	15.84	863.17	-847.33
110 Property Damage - Insurance	263,902.30	70,976.01	192,926.29
111 BIG CountrySpecial Education Coop	27,440.76	27,440.76	0.00
146 Title II Part A	3,618.00	3,618.00	0.00
311 ESEA Title I Part A	53,515.00	53,515.00	0.00
330 Recycled Materials	75.20	0.00	75.20
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,243.48	4,243.48	0.00
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,895.81	7,895.81	0.00
454 Carl D Perkins Vocational Grant	4,939.00	4,938.85	0.15
724 Career and Vocational/Technical Ed	4,208.00	3,556.94	651.06
775 IDEA Part B	86,570.00	86,570.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	517,964.23	428,328.96	89,635.27
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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	2013 Value	2014 Value
1510 Interest Earnings	584.86	441.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	584.86	441.56

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

PRC Program Function Object	2013 Value	2014 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	20,469.68	21,087.67
2XX Personal Services - Employee Benefits	5,520.98	5,912.23
3XX Purchased Professional and Technical Services	16,230.00	12,538.46
5XX Other Purchased Services	2,038.92	2,234.76
6XX Supplies and Materials	7,896.00	2,958.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	52,155.58	44,731.12

Schedule Of Changes Worksheet

Beginning Fund Balance	755,783.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	441.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,731.12	(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)	711,494.33	(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	2013 Value	2014 Value
1311 Driver's Education Fees	1,050.00	1,150.00
1510 Interest Earnings	4.11	3.27
1982 Summer Session - Driver's Education Fees	650.00	1,000.00
3260 State Driver's Education Reimbursement	1,890.76	3,336.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,594.87	5,489.79

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,050.25	5,831.00
2XX Personal Services - Employee Benefits	16.26	30.13
6XX Supplies and Materials	330.00	806.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,396.51	6,667.38

Schedule Of Changes Worksheet

Beginning Fund Balance	6,774.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,489.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,667.38	(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)
	5,597.15	(5)



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13 Fallon County
0244 Baker K-12 Schools

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	2013 Value	2014 Value
1900 Other Revenue from Local Sources	0.00	550.00
1910 Rentals	0.00	31,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	31,900.00

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	4,750.01
2XX Personal Services - Employee Benefits	0.00	492.58
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	5,445.06
2XX Personal Services - Employee Benefits	0.00	893.87
4XX Purchased Property Services	0.00	3,720.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	15,302.15

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,900.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,302.15	(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)		16,597.85 (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	2013 Value	2014 Value
1510 Interest Earnings	23.03	99.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23.03	99.17

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	9,913.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,913.54

Schedule Of Changes Worksheet

Beginning Fund Balance	45,960.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,913.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,145.72	(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	2013 Value	2014 Value
1510 Interest Earnings	1,184.46	4,097.09
3281 State Technology Aid	3,228.06	6,764.54
3445 State Combined Fund School Block Grant	67,461.30	67,461.30
3460 Montana Oil and Gas Tax	0.00	100,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,873.82	178,322.93

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,742.00	1,497.00
4XX Purchased Property Services	1,386.87	2,948.25
5XX Other Purchased Services	905.61	1,103.07
6XX Supplies and Materials	189,746.21	160,030.76
810 Dues and Fees	0.00	77.25
222X Educational Media Services		
1XX Personal Services - Salaries	9,500.00	10,600.00
2XX Personal Services - Employee Benefits	50.43	54.87
6XX Supplies and Materials	12,252.92	6,624.63
24XX Support Services - School Administration		
6XX Supplies and Materials	4,520.07	5,020.72
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	4,860.00
6XX Supplies and Materials	12,117.00	15,659.85
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,124.72
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	0.00	2,719.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	232,221.11	212,320.52



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13 Fallon County

0244 Baker K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,252,014.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						178,322.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						212,320.52	(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)						2,218,017.28	(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	2013 Value	2014 Value
1510 Interest Earnings	7,337.63	9,286.54
3460 Montana Oil and Gas Tax	2,833,076.42	2,994,692.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,840,414.05	3,003,979.44

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,061,440.88	979,169.69
2XX Personal Services - Employee Benefits	153,980.10	160,932.36
3XX Purchased Professional and Technical Services	6,560.00	4,090.00
4XX Purchased Property Services	1,365.14	2,061.99
5XX Other Purchased Services	4,926.88	8,572.36
6XX Supplies and Materials	179,769.83	131,287.72
21XX Support Services - Students		
1XX Personal Services - Salaries	3,000.00	3,000.00
2XX Personal Services - Employee Benefits	1,585.54	1,702.10
3XX Purchased Professional and Technical Services	142.00	0.00
5XX Other Purchased Services	0.00	1,098.33
6XX Supplies and Materials	2,095.81	602.07
22XX Educational Media Services		
1XX Personal Services - Salaries	4,000.00	4,000.00
2XX Personal Services - Employee Benefits	1,403.83	1,506.47
5XX Other Purchased Services	1,625.52	881.24
6XX Supplies and Materials	18,679.32	19,088.27
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,895.50	7,711.00
2XX Personal Services - Employee Benefits	1,382.23	39.85
3XX Purchased Professional and Technical Services	3,808.15	724.00
5XX Other Purchased Services	5,360.52	4,616.72
6XX Supplies and Materials	582.00	956.04
810 Dues and Fees	8,675.50	5,530.00
8XX Other Expenditures	876.50	1,082.95
24XX Support Services - School Administration		
1XX Personal Services - Salaries	45,618.05	46,608.05
2XX Personal Services - Employee Benefits	12,823.45	16,435.25
4XX Purchased Property Services	110.00	288.50
5XX Other Purchased Services	15,450.48	14,982.35
6XX Supplies and Materials	2,960.32	8,234.24
8XX Other Expenditures	78.00	185.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	5,000.00	5,000.00
			2XX Personal Services - Employee Benefits	2,557.37	1,712.44
			5XX Other Purchased Services	2,653.01	2,120.95
			6XX Supplies and Materials	2,666.34	2,384.80
			810 Dues and Fees	250.00	250.00
			8XX Other Expenditures	76.24	2,361.37
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	80,718.00	105,949.84
			2XX Personal Services - Employee Benefits	29,666.23	33,064.18
			4XX Purchased Property Services	84,260.95	98,084.43
			5XX Other Purchased Services	350.00	2,317.63
			6XX Supplies and Materials	78,083.85	39,248.23
			7XX Property and Equipment Acquisition	0.00	22,118.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	744.60	2,768.30
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	7,450.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,000.00	20,750.00
			2XX Personal Services - Employee Benefits	8,194.57	8,537.66
			6XX Supplies and Materials	1,012.41	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	3,000.00	3,000.00
			2XX Personal Services - Employee Benefits	1,036.05	1,702.10
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,000.00	15,000.00
			2XX Personal Services - Employee Benefits	3,068.29	4,414.49
			4XX Purchased Property Services	1,373.84	0.00
			6XX Supplies and Materials	5,207.95	6,846.95
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	157.00	168.66
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	67,225.53	74,645.29
			6XX Supplies and Materials	2,864.11	346.29
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	119,316.77	148,043.70
			6XX Supplies and Materials	58,016.17	18,424.70



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			8XX Other Expenditures	1,500.00	1,700.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	23,774.89	14,290.14
			2XX Personal Services - Employee Benefits	4,382.14	4,719.30
			5XX Other Purchased Services	0.00	12.00
			6XX Supplies and Materials	1,892.85	270.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,178,694.71	2,065,638.79

Schedule Of Changes Worksheet

Beginning Fund Balance					8,231,266.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,003,979.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,065,638.79 (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)					9,169,607.01 (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	2013 Value	2014 Value
1510 Interest Earnings	91.51	217.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91.51	217.61

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2,169.84	2,402.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,169.84	2,402.77

Schedule Of Changes Worksheet

Beginning Fund Balance	98,378.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	217.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,402.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	96,193.33	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	10.08	41.85
1900 Other Revenue from Local Sources	6,636.00	2,763.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,646.08	2,804.85

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,203.00	500.00
4XXX Facilities Acquisition and Construction Services		
8XX Other Expenditures	5,643.60	1,257.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,846.60	1,757.15

Schedule Of Changes Worksheet

Beginning Fund Balance	20,494.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,804.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,757.15	(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)	21,542.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	11,773.35	38,326.84
3460 Montana Oil and Gas Tax	0.00	100,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11,773.35</u>	<u>138,326.84</u>

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
7XX Property and Equipment Acquisition	1,485.00	58,854.09
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	13,461.00	0.00
4XX Purchased Property Services	140,190.34	353,475.28
6XX Supplies and Materials	39,653.82	24,681.64
7XX Property and Equipment Acquisition	0.00	12,500.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	101,289.00	37,607.94
4XX Purchased Property Services	62.42	2,050.00
5XX Other Purchased Services	0.00	270.00
7XX Property and Equipment Acquisition	6,363,123.88	613,346.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>6,659,265.46</u>	<u>1,102,785.44</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	12,836,902.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	138,326.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,102,785.44	(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)	11,872,443.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	72.17	70.20
1920 Contributions/Donations from Private Sources	17,452.61	7,180.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,524.78	7,250.76

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

PRC Program Function Object	2013 Value	2014 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	10,350.00	15,850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,350.00	15,850.00

Schedule Of Changes Worksheet

Beginning Fund Balance	152,044.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,250.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,850.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	143,445.51	(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	2013 Value	2014 Value
1XXX Revenues from Student Activities	198,956.84	270,733.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198,956.84	270,733.67

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	154,921.54	268,125.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	154,921.54	268,125.97

Schedule Of Changes Worksheet

Beginning Fund Balance	173,347.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	270,733.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	268,125.97	(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)	175,954.92	(5)



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Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	105,592.84	103,766.55
XX	39X 1XXX 112	Certified Teacher Staff Salaries	140,143.37	146,198.96
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	2,211,821.04	2,306,247.43
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,395.98	26,208.92
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	884.12
XX	XXX 26XX 41X	Energy Utility Services	121,621.29	162,863.95
XX	XXX 4XXX 710	Land	122,303.78	12,586.22
XX	XXX 4XXX 715	Land Improvements	3,697,928.20	456,559.49
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	2,594,495.82	149,202.00
XX	XXX 4XXX 73X	Major Equipment-New	74,919.76	7,585.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	5,803.90	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	69,038.19
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	69,038.19

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	23,009.67
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	99,413.99
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	404,841.75
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 Inflows (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 FY2016 Maximum Budget: 100%



Trustees' Financial Summary

FY2013-14

Submit ID: 0244-33616227

13 Fallon County

0244 Baker K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	243,784.73	0.00	0.00	0.00	0.00
280	1XXX	2XX	54,997.14	0.00	0.00	0.00	0.00
280	1XXX	3XX	150.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,667.86	0.00	0.00	0.00	0.00
280	1XXX	6XX	14,903.24	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	9,440.07	0.00	0.00	0.00	0.00
280	21XX	2XX	6,288.24	0.00	0.00	0.00	0.00
280	21XX	3XX	1,900.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	2,447.28	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	67,263.19	0.00	0.00	0.00	0.00
Totals			404,841.75	0.00	0.00	0.00	0.00

404,841.75

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. ARM 10.16.3136

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



Trustees' Financial Summary

FY2013-14

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0244 Baker K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	293,782.78	0.00	0.00	0.00	293,782.78
Land Improvements	1,122,858.18	0.00	526,033.29	0.00	1,648,891.47
Buildings	20,533,981.29	0.00	0.00	0.00	20,533,981.29
Machinery and Equipment	1,020,464.48	0.00	118,456.85	35,652.00	1,103,269.33
Construction in Progress	14,933.80	0.00	209,112.34	14,933.80	209,112.34
Totals at Historical Cost	22,986,020.53	0.00	853,602.48	50,585.80	23,789,037.21
Less Accumulated Depreciation For:					
Improvement Accum	297,032.11	0.00	77,422.56	0.00	374,454.67
Building Accum	3,615,630.72	0.00	431,036.45	0.00	4,046,667.17
Machinery and Equipment Accum	489,684.26	1,363.10	88,910.09	29,515.21	550,442.24
Total Accumulated Depreciation	4,402,347.09	1,363.10	597,369.10	29,515.21	4,971,564.08
Governmental Activities, Capital Assets, net	18,583,673.44	-1,363.10	256,233.38	21,070.59	18,817,473.13

* 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 FY2014	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	597,369.10	0.00	0.00
Total Depreciation for FY2014	597,369.10	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2013-14

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13 Fallon County

0244 Baker K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Compensated Absences	255,060.50	10,305.68	0.00	0.00	265,366.18	0.00	265,366.18
Other	1,127.50	0.00	0.00	0.00	1,127.50	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	256,188.00	10,305.68	0.00	0.00	266,493.68	0.00	265,366.18

* 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.