



Trustees' Financial Summary

FY2012-13

Submit ID: 0259-93512276

**14 Fergus County
0259 Fergus H S**

**** 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: Rebekah Rhoades

Phone #: (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Stan Monger

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
106	Fergus High Donations	LOCAL	2009	
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
217	ABE (Adult Basic Ed)	FEDERAL	2010	84.002
218	Aggregate Reim/Indirects	LOCAL	GED	Local
252	Classified Council	LOCAL	2009	
262	Maintenance OTO Dollars	STATE	262	
281	Alweis Scholarship	LOCAL	281	
283	Staff Development Donation	LOCAL		
324	Graduation Matters Grant	STATE	LOCAL	
325	Montana Digital Academy	STATE		
327	Advancing Agriculture Education Program	STATE	2012	NA
365	Indian Ed for All	STATE	2009	
390	Career and Technical Ed	STATE	2009	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
472	Construction Academy	LOCAL		
566	Moodie Donation	LOCAL	2013	
633	District Reimbursements	LOCAL	2009	
824	EOCM	LOCAL	824	



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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)	400,700.25	439,090.69	133,304.05	
02	Taxes Receivable - Real and Personal (120-149)	45,067.80	10,243.15	44.38	
03	Taxes Receivable - Protested (150-159)	20,419.77	4,594.52	93.73	
04	Receivables from Other Funds (160-179)	2,005.89			
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	468,193.71	453,928.36	133,442.16	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	65,487.57	14,837.67	138.11	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	65,487.57	14,837.67	138.11	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	75,127.82			
48	Fund Balance for Budget	327,578.32	439,090.69	133,304.05	
52	TOTAL FUND BALANCE/EQUITY	402,706.14	439,090.69	133,304.05	
53	TOTAL LIABILITIES AND FUND BALANCE	468,193.71	453,928.36	133,442.16	



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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)	-76.07	190,859.13	135,707.17	51,417.24
02	Taxes Receivable - Real and Personal (120-149)	158.60			3,924.94
03	Taxes Receivable - Protested (150-159)	27.20			1,430.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,680.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			1,183.60	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109.73	190,859.13	147,570.77	56,773.07
LIABILITIES					
21	Payable to Other Funds (601-606)			2,005.89	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	185.80		5,436.77	5,355.83
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	185.80		7,442.66	5,355.83
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-76.07	190,859.13	140,128.11	51,417.24
52	TOTAL FUND BALANCE/EQUITY	-76.07	190,859.13	140,128.11	51,417.24
53	TOTAL LIABILITIES AND FUND BALANCE	109.73	190,859.13	147,570.77	56,773.07



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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)	181.97		8,984.85	25,633.75
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)	11,516.41			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,698.38		8,984.85	25,633.75
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	11,698.38		8,984.85	25,633.75
52	TOTAL FUND BALANCE/EQUITY	11,698.38		8,984.85	25,633.75
53	TOTAL LIABILITIES AND FUND BALANCE	11,698.38		8,984.85	25,633.75



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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)	165,571.37			
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	165,571.37			
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	165,571.37			
52	TOTAL FUND BALANCE/EQUITY	165,571.37			
53	TOTAL LIABILITIES AND FUND BALANCE	165,571.37			



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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)	83,351.68	151,601.98		
02	Taxes Receivable - Real and Personal (120-149)	2,552.60			5.71
03	Taxes Receivable - Protested (150-159)	1,139.50			
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	87,043.78	151,601.98		5.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,692.10			5.71
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,692.10			5.71
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	83,351.68	151,601.98		
52	TOTAL FUND BALANCE/EQUITY	83,351.68	151,601.98		
53	TOTAL LIABILITIES AND FUND BALANCE	87,043.78	151,601.98		5.71



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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)	68,787.97	793,692.24		
02	Taxes Receivable - Real and Personal (120-149)		4,610.52		
03	Taxes Receivable - Protested (150-159)		2,060.94		
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	68,787.97	800,363.70		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,671.46		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6,671.46		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	68,787.97	793,692.24		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	68,787.97	793,692.24		
53	TOTAL LIABILITIES AND FUND BALANCE	68,787.97	800,363.70		



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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)	95,933.81	178,345.43	131,066.83	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	13,380.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109,313.81	178,345.43	131,066.83	
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	109,313.81	178,345.43	131,066.83	
52	TOTAL FUND BALANCE/EQUITY	109,313.81	178,345.43	131,066.83	
53	TOTAL LIABILITIES AND FUND BALANCE	109,313.81	178,345.43	131,066.83	



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	867,768.19	848,728.60
1112 District Levy - Personal Property	42,319.51	49,881.52
1114 District Levy - Pers Prop/Mobile Homes	11,301.04	10,267.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	38,125.85	9,812.12
1190 Penalties and Interest on Taxes	8,614.00	2,941.81
1510 Interest Earnings	4,396.71	2,960.26
1900 Other Revenue from Local Sources	291.80	118.00
3110 Direct State Aid	1,256,701.69	1,232,882.55
3111 Quality Educator	101,578.46	96,808.61
3112 At Risk Student	8,853.28	8,261.83
3113 Indian Education For All	8,364.00	7,956.00
3114 American Indian Achievement Gap	400.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	100,414.77	94,789.24
3120 State Guaranteed Tax Base Aid	594,821.50	558,557.78
3444 State School Block Grant	145,039.10	168,042.03
3446 SB372 Block Grant Reimbursement	0.00	20,262.10
6100 Material Prior Period Revenue Adjustments	0.00	2,225.93
7810 Education Jobs Fund	1,473.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,190,463.80	3,116,096.30

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	825,014.95	821,724.01
2XX Personal Services - Employee Benefits	147,688.91	118,542.41
3XX Purchased Professional and Technical Services	5,882.50	2,655.00
4XX Purchased Property Services	7,816.07	10,774.61
5XX Other Purchased Services	5,033.86	4,301.48
6XX Supplies and Materials	63,869.60	48,243.20
810 Dues and Fees	89.91	522.00
8XX Other Expenditures	0.00	192.72
21XX Support Services - Students		
1XX Personal Services - Salaries	105,485.43	125,662.45
2XX Personal Services - Employee Benefits	11,849.17	14,755.57
3XX Purchased Professional and Technical Services	30,423.49	37,623.00
5XX Other Purchased Services	334.97	4,307.55
6XX Supplies and Materials	2,476.82	2,380.88
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	20,798.19	21,561.25



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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				
	221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	3,476.60	3,687.05
			3XX Purchased Professional and Technical Services	330.00	330.00
			5XX Other Purchased Services	2,708.67	1,414.37
			6XX Supplies and Materials	2,567.11	1,039.07
			810 Dues and Fees	201.22	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	37,723.36	45,780.14
			2XX Personal Services - Employee Benefits	6,371.26	6,105.32
			3XX Purchased Professional and Technical Services	2,000.00	0.00
			4XX Purchased Property Services	0.00	916.32
			5XX Other Purchased Services	0.00	235.74
			6XX Supplies and Materials	11,950.40	9,957.02
			810 Dues and Fees	0.00	45.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	33,757.54	33,853.27
			2XX Personal Services - Employee Benefits	6,401.21	7,081.48
			3XX Purchased Professional and Technical Services	3,260.94	11,336.77
			4XX Purchased Property Services	195.79	239.28
			5XX Other Purchased Services	6,879.39	7,347.28
			6XX Supplies and Materials	919.63	4,537.03
			810 Dues and Fees	2,560.80	2,657.41
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	229,576.49	233,960.04
			2XX Personal Services - Employee Benefits	61,464.23	61,296.14
			4XX Purchased Property Services	308.88	308.88
			5XX Other Purchased Services	4,759.83	4,153.25
			6XX Supplies and Materials	6,258.27	8,490.79
			7XX Property and Equipment Acquisition	8,986.00	0.00
			810 Dues and Fees	1,463.87	1,469.87
	25XX Support Services - Business				
			1XX Personal Services - Salaries	98,762.02	102,202.40
			2XX Personal Services - Employee Benefits	19,343.83	19,537.18
			3XX Purchased Professional and Technical Services	5,149.78	5,039.73
			4XX Purchased Property Services	2,073.94	4,932.44
			5XX Other Purchased Services	2,512.01	6,066.83
			6XX Supplies and Materials	6,868.32	9,569.98
			7XX Property and Equipment Acquisition	3,188.79	0.00
			810 Dues and Fees	517.45	561.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	186,318.61	187,136.61
			2XX Personal Services - Employee Benefits	57,645.30	60,202.95
			3XX Purchased Professional and Technical Services	9,813.38	21,785.95
			4XX Purchased Property Services	271,658.41	254,330.08



Trustees' Financial Summary

FY2012-13

Submit ID: 0259-93512276

14 Fergus County
0259 Fergus H S

**** Recalculated ****

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	19,831.64	15,869.89
			6XX Supplies and Materials	42,633.03	54,447.89
			7XX Property and Equipment Acquisition	18,340.88	24,912.00
			810 Dues and Fees	336.00	155.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,331.46	1,349.67
			2XX Personal Services - Employee Benefits	80.21	19.30
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	23,870.65	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	161,651.32	175,348.65
			2XX Personal Services - Employee Benefits	22,199.11	34,042.96
			5XX Other Purchased Services	1,097.71	1,151.49
			6XX Supplies and Materials	3,465.73	5,672.57
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,978.11	1,462.35
			2XX Personal Services - Employee Benefits	120.68	95.72
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	9,188.17	11,167.83
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,219.60	3,357.86
			2XX Personal Services - Employee Benefits	460.51	528.52
			6XX Supplies and Materials	399.00	459.00
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	0.00	400.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	3,801.58	3,969.42
			2XX Personal Services - Employee Benefits	695.71	645.62
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	178,208.00	179,407.51
			2XX Personal Services - Employee Benefits	23,151.29	25,627.69
			4XX Purchased Property Services	1,272.11	1,100.52
			5XX Other Purchased Services	171.81	309.18
			6XX Supplies and Materials	23,923.27	25,895.32
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries	62,417.39	0.00
			2XX Personal Services - Employee Benefits	9,128.93	0.00



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**** Recalculated ****

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	254.32
			4XX Purchased Property Services	0.00	3,050.34
			6XX Supplies and Materials	0.00	31,916.64
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	39,052.52	39,201.22
			2XX Personal Services - Employee Benefits	1,419.44	3,920.84
			5XX Other Purchased Services	2,062.23	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	1,188.00	0.00
			4XX Purchased Property Services	5,987.12	0.00
			5XX Other Purchased Services	1,367.75	0.00
			6XX Supplies and Materials	37,970.42	2,868.65
			810 Dues and Fees	23.00	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	119,416.49	120,580.49
			2XX Personal Services - Employee Benefits	3,996.55	7,437.35
			4XX Purchased Property Services	4,658.14	4,802.55
			5XX Other Purchased Services	5,481.86	2,646.00
			6XX Supplies and Materials	0.00	7,039.11
			7XX Property and Equipment Acquisition	19,550.00	0.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	65.03	1,242.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,179,949.65</u>	<u>3,123,209.08</u>



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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						447,397.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,116,096.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,123,209.08	(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	75,127.82	Less Last Year	112,706.21	(4b)		-37,578.39	
						-37,578.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						402,706.14	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	205,824.02	60,543.73
1112 District Levy - Personal Property	9,586.24	5,780.74
1114 District Levy - Pers Prop/Mobile Homes	2,551.15	1,329.37
1190 Penalties and Interest on Taxes	1,820.16	544.07
1510 Interest Earnings	3,677.70	2,535.61
2220 County On-Schedule Trans Reimb	35,976.74	36,841.80
3210 State On-Schedule Trans Reimb	35,976.74	37,151.18
3444 State School Block Grant	9,421.23	14,655.26
3446 SB372 Block Grant Reimbursement	0.00	4,610.39
5200 Sale or Compensation for Loss of Assets	4,352.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	309,186.04	163,992.15

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,717.47	4,811.81
2XX Personal Services - Employee Benefits	883.32	934.62
3XX Purchased Professional and Technical Services	643.50	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	15,578.03	17,063.39
2XX Personal Services - Employee Benefits	3,489.47	3,099.94
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,785.85	2,730.87
5XX Other Purchased Services	949.32	257.14
27XX Student Transportation Services		
1XX Personal Services - Salaries	94,397.48	94,923.07
2XX Personal Services - Employee Benefits	18,524.38	19,651.50
3XX Purchased Professional and Technical Services	2,661.08	1,436.19
4XX Purchased Property Services	2,756.40	5,863.16
5XX Other Purchased Services	3,962.29	5,743.27
6XX Supplies and Materials	51,559.23	41,710.13
7XX Property and Equipment Acquisition	10,230.26	20.00
810 Dues and Fees	23.00	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,015.58	12,052.40
2XX Personal Services - Employee Benefits	2,562.93	2,829.38



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

226,739.59

213,126.87

Schedule Of Changes Worksheet

Beginning Fund Balance						488,225.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						163,992.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						213,126.87	(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)						439,090.69	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	948.41	13.73
1112 District Levy - Personal Property	34.84	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.26	0.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3.52
1190 Penalties and Interest on Taxes	259.37	4.84
1510 Interest Earnings	2,296.91	997.85

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,539.79	1,020.24
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,773.40
7XX Property and Equipment Acquisition	256,055.00	75,159.15

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	256,055.00	76,932.55
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Schedule Of Changes Worksheet

Beginning Fund Balance	209,216.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,020.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,932.55	(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)	133,304.05	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	3,153.49	1,017.11
1112 District Levy - Personal Property	114.80	94.83
1114 District Levy - Pers Prop/Mobile Homes	25.08	21.28
1190 Penalties and Interest on Taxes	10.29	6.12
1510 Interest Earnings	0.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,304.39	1,139.34

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	3,700.00	1,060.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,700.00	1,060.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-155.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,139.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,060.00	(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)	-76.07	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,187.27	1,376.40
2240 County Retirement Distribution	318,133.69	326,666.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	320,320.96	328,043.16

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	140,151.67	132,394.91
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	15,620.85	25,494.23
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,157.13	3,255.78
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,457.31	6,609.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,763.12	7,305.93
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	33,657.25	34,184.72
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	24,349.08	29,828.72
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	24,218.06	24,728.85
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,222.18	13,063.62
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	23,906.57	25,827.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,735.02	1,905.46
324 Graduation Matters Montana		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	55.63
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	479.27	503.71
222X Educational Media Services		
2XX Personal Services - Employee Benefits	548.00	564.57



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	26,387.36	27,101.70
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	727.21	568.69
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,560.71	3,682.62
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	201.92	502.98
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,767.72	1,575.17
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,603.00	5,805.34
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,152.08	14,969.29
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	3,438.52	4,088.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>349,104.03</u>	<u>364,017.27</u>



Trustees' Financial Summary

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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						226,833.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						328,043.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						364,017.27	(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)						190,859.13	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
106 Fergus High Donations	
1900 Other Revenue from Local Sources	339.87
1920 Contributions/Donations from Private Sources	13,378.69
106 Subtotal	13,718.56
110 Lincoln Donations	
1900 Other Revenue from Local Sources	70.94
217 ABE (Adult Basic Ed)	
3620 State Adult Basic & Literacy Education	15,627.00
4540 Adult Basic & Literacy Education (ABLE)	29,524.00
217 Subtotal	45,151.00
252 Classified Council	
1900 Other Revenue from Local Sources	753.00
324 Graduation Matters Grant	
3240 Graduation Matters Montana	4,000.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
390 Career and Technical Ed	
3900 State Career & Technical Ed Entitlement	9,179.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	19,376.00
456 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	55,498.20
633 District Reimbursements	
1900 Other Revenue from Local Sources	4,507.93
3290 State - Other State Grants	7,563.40
3355 Medicaid - Miscellaneous	4,632.10
6100 Material Prior Period Revenue Adjustments	-312.92
633 Subtotal	16,390.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	164,337.21

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

PRC Program Function Object	2013 Value
106 Fergus High Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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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
106 Fergus High Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	92.37
2XX Personal Services - Employee Benefits	6.66
3XX Purchased Professional and Technical Services	462.48
5XX Other Purchased Services	481.00
6XX Supplies and Materials	3,585.35
	4,627.86
106 Subtotal	4,627.86
217 ABE (Adult Basic Ed)	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	31,134.91
2XX Personal Services - Employee Benefits	8,610.31
5XX Other Purchased Services	44.00
6XX Supplies and Materials	2,112.24
21XX Support Services - Students	
4XX Purchased Property Services	217.84
6XX Supplies and Materials	1,349.71
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	900.00
5XX Other Purchased Services	781.99
	45,151.00
217 Subtotal	45,151.00
252 Classified Council	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	151.01
324 Graduation Matters Grant	
324 Graduation Matters Montana	
1XXX Instruction	
5XX Other Purchased Services	1,659.44
6XX Supplies and Materials	497.39
27XX Student Transportation Services	
1XX Personal Services - Salaries	375.32
2XX Personal Services - Employee Benefits	26.86
	2,559.01
324 Subtotal	2,559.01
365 Indian Ed for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
5XX Other Purchased Services	449.35



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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
390 Career and Technical Ed	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	1,235.92
6XX Supplies and Materials	1,322.01
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	5,273.98
6XX Supplies and Materials	900.08
810 Dues and Fees	170.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
5XX Other Purchased Services	1,948.34
6XX Supplies and Materials	559.34
810 Dues and Fees	290.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,172.54
390 Subtotal	12,872.21
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	4,122.85
6XX Supplies and Materials	15,253.15
451 Subtotal	19,376.00
456 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	42,994.34
2XX Personal Services - Employee Benefits	12,503.86
456 Subtotal	55,498.20
633 District Reimbursements	
329 State Miscellaneous Grants	
25XX Support Services - Business	
5XX Other Purchased Services	591.00
7XX Property and Equipment Acquisition	4,587.00
633 Subtotal	5,178.00



Trustees' Financial Summary

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

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

145,862.64

Schedule Of Changes Worksheet

Beginning Fund Balance						121,653.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						164,337.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						145,862.64	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						140,128.11	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	13,718.56	4,627.86	9,090.70
110 Lincoln Donations	70.94	0.00	70.94
217 ABE (Adult Basic Ed)	45,151.00	45,151.00	0.00
252 Classified Council	753.00	151.01	601.99
324 Graduation Matters Grant	4,000.00	2,559.01	1,440.99
327 Advancing Agriculture Education Program	200.00	0.00	200.00
365 Indian Ed for All	0.00	449.35	-449.35
390 Career and Technical Ed	9,179.00	12,872.21	-3,693.21
451 Vo Ed Carl Perkins Basic Grant	19,376.00	19,376.00	0.00
456 IDEA Part B	55,498.20	55,498.20	0.00
633 District Reimbursements	16,390.51	5,178.00	11,212.51
Total	164,337.21	145,862.64	18,474.57



Trustees' Financial Summary

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Submit ID: 0259-93512276

14 Fergus County
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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	78,448.35	82,955.22
1112 District Levy - Personal Property	3,475.29	4,708.11
1114 District Levy - Pers Prop/Mobile Homes	904.54	961.58
1190 Penalties and Interest on Taxes	453.81	257.91
1340 Fees for Adult Education	24,749.50	26,098.25
1510 Interest Earnings	162.66	266.89
1900 Other Revenue from Local Sources	0.00	500.00
6100 Material Prior Period Revenue Adjustments	0.00	320.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108,194.15	116,068.82

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	6,275.38	5,085.48
2XX Personal Services - Employee Benefits	51.67	347.69
3XX Purchased Professional and Technical Services	4,760.00	5,000.00
5XX Other Purchased Services	24.00	66.00
6XX Supplies and Materials	7,411.28	7,483.13
23XX Support Services - General Administration		
1XX Personal Services - Salaries	30,057.15	35,903.68
2XX Personal Services - Employee Benefits	8,311.14	9,195.96
4XX Purchased Property Services	336.63	464.86
5XX Other Purchased Services	2,751.48	2,822.78
6XX Supplies and Materials	1,438.82	523.72
25XX Support Services - Business		
1XX Personal Services - Salaries	223.31	11,876.18
2XX Personal Services - Employee Benefits	65.12	2,399.78
6XX Supplies and Materials	106.40	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,100.00
5XX Other Purchased Services	1,537.96	1,475.13
27XX Student Transportation Services		
5XX Other Purchased Services	18.00	12.00
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,363.83	3,394.89
2XX Personal Services - Employee Benefits	349.27	818.16
3XX Purchased Professional and Technical Services	475.20	495.20
5XX Other Purchased Services	18.39	16.16



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
650 Adult Basic Education/GED Programs					
1XXX Instruction					
			6XX Supplies and Materials	485.00	510.00
			810 Dues and Fees	175.00	175.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	11,426.64	10,168.83
			2XX Personal Services - Employee Benefits	3,275.01	3,042.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>80,936.68</u>	<u>102,377.11</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					37,725.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					116,068.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					102,377.11	(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)					51,417.24	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	30,790.00	19,600.00
1510 Interest Earnings	147.72	65.63
3260 State Driver's Education Reimbursement	0.00	11,516.41
6100 Material Prior Period Revenue Adjustments	-131.79	3.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,805.93	31,185.61

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	28,641.55	33,960.39
2XX Personal Services - Employee Benefits	4,436.44	6,052.97
4XX Purchased Property Services	310.30	325.21
5XX Other Purchased Services	1,618.81	1,416.08
6XX Supplies and Materials	498.46	334.33
24XX Support Services - School Administration		
5XX Other Purchased Services	242.77	283.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,748.33	42,372.32

Schedule Of Changes Worksheet

Beginning Fund Balance	22,885.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,185.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,372.32	(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)	11,698.38	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	84.52	47.24
1910 Rentals	11,151.00	8,943.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,235.52	8,990.99

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		
6XX Supplies and Materials	0.00	289.21
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,368.55	2,846.59
2XX Personal Services - Employee Benefits	12.12	249.50
4XX Purchased Property Services	8,919.45	108.08
6XX Supplies and Materials	0.00	3,894.00
7XX Property and Equipment Acquisition	0.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,300.12	9,387.38

Schedule Of Changes Worksheet

Beginning Fund Balance	9,381.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,990.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,387.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,984.85	(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	2012 Value	2013 Value
1510 Interest Earnings	218.80	142.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	218.80	142.61

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	25,491.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	142.61	(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)	25,633.75	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,413.31	921.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,413.31</u>	<u>921.19</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		164,650.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		921.19	(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)		165,571.37	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	51,270.92	50,015.48
1112 District Levy - Personal Property	2,383.13	2,882.87
1114 District Levy - Pers Prop/Mobile Homes	634.39	592.00
1190 Penalties and Interest on Taxes	487.71	167.29
1510 Interest Earnings	940.06	520.59
1900 Other Revenue from Local Sources	120.00	0.00
3281 State Technology Aid	3,167.69	3,030.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,003.90	57,208.63

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
22XX Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	14,137.62
4XX Purchased Property Services	2,007.00	1,100.90
5XX Other Purchased Services	8,768.30	3,025.97
6XX Supplies and Materials	49,213.25	37,208.05
7XX Property and Equipment Acquisition	0.00	6,508.25
810 Dues and Fees	85.00	0.00
23XX Support Services - General Administration		
810 Dues and Fees	0.00	160.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	427.15	264.00
4XX Purchased Property Services	950.13	0.00
5XX Other Purchased Services	1,084.96	1,180.22
6XX Supplies and Materials	906.46	1,736.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,442.25	65,321.60



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

Schedule Of Changes Worksheet

Beginning Fund Balance						91,464.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,208.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,321.60	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						83,351.68	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	942.83	768.48
1900 Other Revenue from Local Sources	0.00	800.00
3445 State Combined Fund School Block Grant	20,321.54	26,107.34
3447 SB372 Combined Block Grant Reimbursement	0.00	5,096.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,264.37	32,772.24

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		118,829.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		32,772.24	(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)		151,601.98	(5)



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**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	583.46	382.39
5200 Sale or Compensation for Loss of Assets	351.00	292.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	934.46	674.39

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	68,113.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	674.39	(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)	68,787.97	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1111 District Levy - Real Property	92,631.06	90,438.45
1112 District Levy - Personal Property	4,309.69	5,212.99
1114 District Levy - Pers Prop/Mobile Homes	1,147.55	1,070.50
1190 Penalties and Interest on Taxes	795.90	303.68
1510 Interest Earnings	5,630.70	4,144.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,514.90	101,170.15

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	13,129.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,129.35	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		705,651.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		101,170.15	(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	13,129.35		(4b)
		-13,129.35	
		-13,129.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		793,692.24	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1510 Interest Earnings	789.52	525.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>789.52</u>	<u>525.93</u>

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

PRC Program Function Object	2012 Value	2013 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	50.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>50.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		108,787.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		525.93	(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)		109,313.81	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	967.47
128 County Schools Technology Services		
1510 Interest Earnings	468.25	0.00
5700 Resources Transferred from Other School Districts or Cooperatives	72,797.26	92,321.00
128 Subtotal	73,265.51	92,321.00
325 Montana Digital Academy		
3250 Montana Digital Academy	3,472.00	0.00
472 Construction Academy		
1510 Interest Earnings	841.77	0.00
1900 Other Revenue from Local Sources	480.00	150.00
5200 Sale or Compensation for Loss of Assets	194,643.94	117,086.18
472 Subtotal	195,965.71	117,236.18
824 EOCM		
1510 Interest Earnings	11.13	0.00
1920 Contributions/Donations from Private Sources	30,000.00	30,000.00
824 Subtotal	30,011.13	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	302,714.35	240,524.65

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

PRC Program Function Object	2012 Value	2013 Value
128 County Schools Technology Services		
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	53,663.40	74,719.89
2XX Personal Services - Employee Benefits	9,030.32	9,612.17
3XX Purchased Professional and Technical Services	0.00	264.00
4XX Purchased Property Services	14.00	0.00
5XX Other Purchased Services	2,819.11	2,665.95
6XX Supplies and Materials	4,761.67	2,431.35
8XX Other Expenditures	0.00	80.00
128 Subtotal	70,288.50	89,773.36
325 Montana Digital Academy		
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	2,800.00	0.00
2XX Personal Services - Employee Benefits	448.15	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
325	Montana Digital Academy				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	223.85	0.00
			325 Subtotal	<u>3,472.00</u>	<u>0.00</u>
472	Construction Academy				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	46,533.32	42,901.56
			2XX Personal Services - Employee Benefits	333.23	685.00
			3XX Purchased Professional and Technical Services	731.00	480.00
			4XX Purchased Property Services	1,053.50	775.13
			5XX Other Purchased Services	2,431.47	1,719.21
			6XX Supplies and Materials	55,241.47	63,676.68
			7XX Property and Equipment Acquisition	2,001.00	0.00
			8XX Other Expenditures	595.00	155.00
			472 Subtotal	<u>108,919.99</u>	<u>110,392.58</u>
824	EOCM				
	8XX	Community Services Programs			
		33XX	Community Services		
			1XX Personal Services - Salaries	22,062.74	24,145.70
			2XX Personal Services - Employee Benefits	6,093.97	6,695.33
			5XX Other Purchased Services	401.99	245.92
			6XX Supplies and Materials	95.00	0.00
			824 Subtotal	<u>28,653.70</u>	<u>31,086.95</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>211,334.19</u></u>	<u><u>231,252.89</u></u>



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						169,073.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						240,524.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						231,252.89	(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)						178,345.43	(5)



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**** Recalculated ****

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
1510 Interest Earnings	15.94	14.93
1XXX Revenues from Student Activities	440,471.49	369,589.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	440,487.43	369,603.94

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	438,367.99	362,775.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	438,367.99	362,775.94

Schedule Of Changes Worksheet

Beginning Fund Balance	124,238.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	369,603.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	362,775.94	(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)	131,066.83	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	105,259.64	106,959.66
XX	39X 1XXX 112	Certified Teacher Staff Salaries	178,208.00	179,407.51
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	1,108,938.76	1,067,068.21
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	37,386.58	12,878.04
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,219.28	823.46
XX	XXX 26XX 41X	Energy Utility Services	158,165.99	150,355.11
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	37,000.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	3,700.00	1,060.00



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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,947.58
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,947.58

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,314.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	79,124.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	227,383.50
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	175,348.65	0.00	0.00	0.00	
280	1XXX	2XX	34,042.96	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	1,151.49	0.00	0.00	0.00	
280	1XXX	6XX	5,672.57	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	11,167.83	0.00	0.00	0.00	
Totals			227,383.50	0.00	0.00	0.00	227,383.50

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.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	755,849.78	0.00	0.00	0.00	755,849.78
Buildings	6,552,972.53	0.00	0.00	0.00	6,552,972.53
Machinery and Equipment	1,431,784.21	0.00	113,186.40	0.00	1,544,970.61
Construction in Progress	64,050.00	0.00	0.00	64,050.00	0.00
Totals at Historical Cost	9,165,304.97	0.00	113,186.40	64,050.00	9,214,441.37
Less Accumulated Depreciation For:					
Improvement Accum	516,305.70	0.00	33,258.64	0.00	549,564.34
Building Accum	3,623,694.36	0.00	138,593.14	0.00	3,762,287.50
Machinery and Equipment Accum	1,027,234.99	0.00	86,439.29	0.00	1,113,674.28
Total Accumulated Depreciation	5,167,235.05	0.00	258,291.07	0.00	5,425,526.12
Governmental Activities, Capital Assets, net	3,998,069.92	0.00	-145,104.67	64,050.00	3,788,915.25

* 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
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

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	236,157.03	21,371.82	0.00	0.00	257,528.85	0.00	257,528.85
Other Post Employment Benefits	1,209,726.00	0.00	0.00	29,917.26	1,179,808.74	0.00	1,179,808.74
Total Governmental Activity							
Long-Term Liabilities	1,445,883.03	21,371.82	0.00	29,917.26	1,437,337.59	0.00	1,437,337.59

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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