



Trustees' Financial Summary

FY2013-14

Submit ID: 0259-40594113

**14 Fergus County
0259 Fergus H S**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Rebekah Rhoades

Phone #: (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Barbara Thomas

(Signature)

(Date)

County Superintendent: Rhonda Long

(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, 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	
147	High School Band Rental	LOCAL		
201	General Fund	LOCAL	Multi-District Agree	
217	ABE (Adult Basic Ed)	FEDERAL	2010	84.002
218	Aggregate Reim/Indirects	LOCAL	GED	Local
221	Curriculum	LOCAL	Multi-District Agree	
252	Classified Council	LOCAL	2009	
262	Maintenance	LOCAL	Multi-District Agree	
281	Alweis Scholarship	LOCAL	281	
324	Graduation Matters Grant	STATE	LOCAL	
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)	314,259.48	416,325.96	100,340.62	
02	Taxes Receivable - Real and Personal (120-149)	39,732.20	3,186.24	253.56	
03	Taxes Receivable - Protested (150-159)	31,139.32	5,214.64	93.73	
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	385,131.00	424,726.84	100,687.91	
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)	70,871.52	8,400.88	347.29	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	314,259.48	416,325.96	100,340.62	
52	TOTAL FUND BALANCE/EQUITY	314,259.48	416,325.96	100,340.62	
53	TOTAL LIABILITIES AND FUND BALANCE	385,131.00	424,726.84	100,687.91	



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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)	-615.33	131,738.83	128,515.66	49,487.65
02	Taxes Receivable - Real and Personal (120-149)	1,021.29			3,285.02
03	Taxes Receivable - Protested (150-159)	171.50			2,367.47
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,071.00	
06	Other Current Assets (190-210)			1,027.27	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			1,092.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	577.46	131,738.83	135,705.93	55,140.14
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)	1,192.79			5,652.49
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-615.33	131,738.83	135,705.93	49,487.65
52	TOTAL FUND BALANCE/EQUITY	-615.33	131,738.83	135,705.93	49,487.65
53	TOTAL LIABILITIES AND FUND BALANCE	577.46	131,738.83	135,705.93	55,140.14



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,992.29		9,905.18	25,785.58
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)	7,600.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,592.29		9,905.18	25,785.58
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	17,592.29		9,905.18	25,785.58
52	TOTAL FUND BALANCE/EQUITY	17,592.29		9,905.18	25,785.58
53	TOTAL LIABILITIES AND FUND BALANCE	17,592.29		9,905.18	25,785.58



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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)	166,552.15			
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	166,552.15			
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	166,552.15			
52	TOTAL FUND BALANCE/EQUITY	166,552.15			
53	TOTAL LIABILITIES AND FUND BALANCE	166,552.15			



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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)	96,238.77	153,302.02		
02	Taxes Receivable - Real and Personal (120-149)	2,337.57			249.65
03	Taxes Receivable - Protested (150-159)	1,732.74			
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	100,309.08	153,302.02		249.65
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)	4,070.31			249.65
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	96,238.77	153,302.02		
52	TOTAL FUND BALANCE/EQUITY	96,238.77	153,302.02		
53	TOTAL LIABILITIES AND FUND BALANCE	100,309.08	153,302.02		249.65



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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)	70,449.40	895,825.96		
02	Taxes Receivable - Real and Personal (120-149)		4,068.42		
03	Taxes Receivable - Protested (150-159)		3,133.10		
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	70,449.40	903,027.48		
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)		7,201.52		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	70,449.40	895,825.96		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	70,449.40	895,825.96		



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53	TOTAL LIABILITIES AND FUND BALANCE	70,449.40	903,027.48	
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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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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)	96,624.51	380,083.22	131,290.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	13,255.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109,879.51	380,083.22	131,290.45	
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	109,879.51	380,083.22	131,290.45	
52	TOTAL FUND BALANCE/EQUITY	109,879.51	380,083.22	131,290.45	
53	TOTAL LIABILITIES AND FUND BALANCE	109,879.51	380,083.22	131,290.45	



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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					
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 - 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
1111 District Levy - Real Property	848,728.60	862,496.84
1112 District Levy - Personal Property	49,881.52	42,227.02
1114 District Levy - Pers Prop/Mobile Homes	10,267.92	10,573.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,812.12	99,185.15
1190 Penalties and Interest on Taxes	2,941.81	3,346.53
1510 Interest Earnings	2,960.26	2,934.00
1900 Other Revenue from Local Sources	118.00	24.24
3110 Direct State Aid	1,232,882.55	1,201,351.61
3111 Quality Educator	96,808.61	94,630.54
3112 At Risk Student	8,261.83	8,128.49
3113 Indian Education For All	7,956.00	7,568.40
3114 American Indian Achievement Gap	1,600.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	94,789.24	73,669.11
3116 Data For Achievement	0.00	3,710.00
3120 State Guaranteed Tax Base Aid	558,557.78	546,608.58
3444 State School Block Grant	168,042.03	168,042.03
3446 SB372 Block Grant Reimbursement	20,262.10	0.00
6100 Material Prior Period Revenue Adjustments	2,225.93	920.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,116,096.30	3,126,016.11

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	821,724.01	804,673.23
2XX Personal Services - Employee Benefits	118,542.41	125,779.20
3XX Purchased Professional and Technical Services	2,655.00	1,897.50
4XX Purchased Property Services	10,774.61	14,715.72
5XX Other Purchased Services	4,301.48	764.02
6XX Supplies and Materials	48,243.20	41,860.65
810 Dues and Fees	522.00	325.00
8XX Other Expenditures	192.72	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	125,662.45	80,795.00
2XX Personal Services - Employee Benefits	14,755.57	8,160.78
3XX Purchased Professional and Technical Services	37,623.00	40,921.02
5XX Other Purchased Services	4,307.55	3,262.99
6XX Supplies and Materials	2,380.88	2,221.71
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	21,561.25	21,426.50



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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				
	221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	3,687.05	4,391.65
			3XX Purchased Professional and Technical Services	330.00	354.75
			4XX Purchased Property Services	0.00	970.39
			5XX Other Purchased Services	1,414.37	1,329.01
			6XX Supplies and Materials	1,039.07	1,155.86
			810 Dues and Fees	0.00	192.74
	222X Educational Media Services				
			1XX Personal Services - Salaries	45,780.14	47,383.95
			2XX Personal Services - Employee Benefits	6,105.32	3,068.21
			4XX Purchased Property Services	916.32	679.71
			5XX Other Purchased Services	235.74	203.30
			6XX Supplies and Materials	9,957.02	9,522.45
			810 Dues and Fees	45.00	55.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	33,853.27	34,314.07
			2XX Personal Services - Employee Benefits	7,081.48	6,992.02
			3XX Purchased Professional and Technical Services	11,336.77	3,398.92
			4XX Purchased Property Services	239.28	0.00
			5XX Other Purchased Services	7,347.28	8,367.98
			6XX Supplies and Materials	4,537.03	1,272.74
			810 Dues and Fees	2,657.41	2,619.87
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	233,960.04	240,296.70
			2XX Personal Services - Employee Benefits	61,296.14	64,011.62
			4XX Purchased Property Services	308.88	308.88
			5XX Other Purchased Services	4,153.25	6,610.61
			6XX Supplies and Materials	8,490.79	3,441.21
			810 Dues and Fees	1,469.87	1,665.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	102,202.40	100,792.06
			2XX Personal Services - Employee Benefits	19,537.18	20,523.57
			3XX Purchased Professional and Technical Services	5,039.73	6,863.16
			4XX Purchased Property Services	4,932.44	4,407.21
			5XX Other Purchased Services	6,066.83	3,603.82
			6XX Supplies and Materials	9,569.98	4,831.60
			810 Dues and Fees	561.00	478.50
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	187,136.61	194,225.83
			2XX Personal Services - Employee Benefits	60,202.95	68,819.97
			3XX Purchased Professional and Technical Services	21,785.95	2,039.88
			4XX Purchased Property Services	254,330.08	218,646.72
			5XX Other Purchased Services	15,869.89	20,691.18
			6XX Supplies and Materials	54,447.89	58,680.05



Trustees' Financial Summary

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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				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	24,912.00	0.00
			810 Dues and Fees	155.00	264.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,349.67	29.09
			2XX Personal Services - Employee Benefits	19.30	2.02
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	175,348.65	183,612.55
			2XX Personal Services - Employee Benefits	34,042.96	25,847.52
			5XX Other Purchased Services	1,151.49	1,648.29
			6XX Supplies and Materials	5,672.57	1,749.76
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,462.35	2,768.83
			2XX Personal Services - Employee Benefits	95.72	115.48
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	11,167.83	10,903.82
	316 Data For Achievement				
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	0.00	495.82
			6XX Supplies and Materials	0.00	1,369.50
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,357.86	3,533.49
			2XX Personal Services - Employee Benefits	528.52	576.50
			6XX Supplies and Materials	459.00	399.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	400.00	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	3,969.42	4,201.82
			2XX Personal Services - Employee Benefits	645.62	29.76
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	179,407.51	185,207.50
			2XX Personal Services - Employee Benefits	25,627.69	27,686.91
			4XX Purchased Property Services	1,100.52	766.32
			5XX Other Purchased Services	309.18	493.36
			6XX Supplies and Materials	25,895.32	23,579.72
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	254.32	0.00
			4XX Purchased Property Services	3,050.34	0.00



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			6XX Supplies and Materials	31,916.64	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	39,201.22	37,389.02
			2XX Personal Services - Employee Benefits	3,920.84	5,143.63
			5XX Other Purchased Services	0.00	84.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	2,232.14
			2XX Personal Services - Employee Benefits	0.00	141.19
			3XX Purchased Professional and Technical Services	0.00	554.36
			4XX Purchased Property Services	0.00	2,608.50
			5XX Other Purchased Services	0.00	305.69
			6XX Supplies and Materials	2,868.65	35,556.09
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	120,580.49	121,996.82
			2XX Personal Services - Employee Benefits	7,437.35	10,633.96
			3XX Purchased Professional and Technical Services	0.00	221.60
			4XX Purchased Property Services	4,802.55	4,903.40
			5XX Other Purchased Services	2,646.00	2,254.00
			6XX Supplies and Materials	7,039.11	0.00
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	0.00	194.04
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	145,821.94
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,242.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,123,209.08</u>	<u>3,139,334.95</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						402,706.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,126,016.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,139,334.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	75,127.82	(4b)		-75,127.82	
						-75,127.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						314,259.48	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	60,543.73	68,904.59
1112 District Levy - Personal Property	5,780.74	2,947.56
1114 District Levy - Pers Prop/Mobile Homes	1,329.37	742.38
1190 Penalties and Interest on Taxes	544.07	271.07
1510 Interest Earnings	2,535.61	2,557.20
2220 County On-Schedule Trans Reimb	36,841.80	33,071.49
3210 State On-Schedule Trans Reimb	37,151.18	33,071.49
3444 State School Block Grant	14,655.26	14,655.26
3445 State Combined Fund School Block Grant	0.00	26,107.34
3446 SB372 Block Grant Reimbursement	4,610.39	0.00
5200 Sale or Compensation for Loss of Assets	0.00	35.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	163,992.15	182,363.67

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	4,811.81	4,749.72
2XX Personal Services - Employee Benefits	934.62	951.73
3XX Purchased Professional and Technical Services	0.00	311.19
25XX Support Services - Business		
1XX Personal Services - Salaries	17,063.39	15,037.89
2XX Personal Services - Employee Benefits	3,099.94	3,217.35
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,730.87	3,782.71
5XX Other Purchased Services	257.14	969.08
27XX Student Transportation Services		
1XX Personal Services - Salaries	94,923.07	95,266.98
2XX Personal Services - Employee Benefits	19,651.50	19,531.49
3XX Purchased Professional and Technical Services	1,436.19	3,182.18
4XX Purchased Property Services	5,863.16	2,106.51
5XX Other Purchased Services	5,743.27	2,591.89
6XX Supplies and Materials	41,710.13	37,270.85
7XX Property and Equipment Acquisition	20.00	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	12,052.40	13,212.21
2XX Personal Services - Employee Benefits	2,829.38	2,946.62



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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:

213,126.87

205,128.40

Schedule Of Changes Worksheet

Beginning Fund Balance						439,090.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						182,363.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						205,128.40	(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)						416,325.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	13.73	12.15
1114 District Levy - Pers Prop/Mobile Homes	0.30	0.26
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3.52	0.00
1190 Penalties and Interest on Taxes	4.84	3.89
1510 Interest Earnings	997.85	732.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,020.24	748.87

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	1,773.40	5,706.00
7XX Property and Equipment Acquisition	75,159.15	28,006.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76,932.55	33,712.30

Schedule Of Changes Worksheet

Beginning Fund Balance	133,304.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	748.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,712.30	(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)	100,340.62	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	1,017.11	22,089.72
1112 District Levy - Personal Property	94.83	647.89
1114 District Levy - Pers Prop/Mobile Homes	21.28	166.38
1190 Penalties and Interest on Taxes	6.12	23.86
1510 Interest Earnings	0.00	8.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,139.34	22,936.72

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

PRC Program Function Object	2013 Value	2014 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	21,089.57
2XX Personal Services - Employee Benefits	0.00	2,146.41
5XX Other Purchased Services	1,060.00	240.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,060.00	23,475.98

Schedule Of Changes Worksheet

Beginning Fund Balance	-76.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,936.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,475.98	(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)
	-615.33	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	1,376.40	1,202.85
2240 County Retirement Distribution	326,666.76	418,735.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	328,043.16	419,938.01

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	132,394.91	144,632.74
810 Dues and Fees	0.00	87,859.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	25,494.23	13,308.77
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,255.78	4,081.88
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,609.34	7,701.79
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,305.93	7,763.30
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	34,184.72	37,229.55
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	29,828.72	32,735.71
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	24,728.85	28,951.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,063.62	13,797.20
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	25,827.62	31,989.92
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,905.46	2,251.50
324 Graduation Matters Montana		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	55.63	47.53
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	503.71	561.39
222X Educational Media Services		



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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
	365 Indian Education for All - OTO & Ongoing				
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	564.57	686.68
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	27,101.70	0.00
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,113.21
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	8,336.05
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,799.67
	397 State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,284.05
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	568.69	661.98
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,682.62	4,882.30
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	502.98	521.58
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,575.17	1,696.84
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,805.34	6,113.75
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	176.09
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,969.29	18,059.53
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	4,088.39	3,814.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

364,017.27

479,058.31

Schedule Of Changes Worksheet

Beginning Fund Balance						190,859.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						419,938.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						479,058.31	(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)						131,738.83	(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
106 Fergus High Donations	
1900 Other Revenue from Local Sources	338.15
1920 Contributions/Donations from Private Sources	470.00
5200 Sale or Compensation for Loss of Assets	205.00
106 Subtotal	1,013.15
217 ABE (Adult Basic Ed)	
3620 State Adult Basic & Literacy Education	14,478.00
4540 Adult Basic & Literacy Education (ABLE)	25,545.00
217 Subtotal	40,023.00
324 Graduation Matters Grant	
3240 Graduation Matters Montana	3,000.00
6100 Material Prior Period Revenue Adjustments	3,897.17
324 Subtotal	6,897.17
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
390 Career and Technical Ed	
3900 State Career & Technical Ed Entitlement	9,112.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	19,383.40
456 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	56,095.64
633 District Reimbursements	
1900 Other Revenue from Local Sources	1,140.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	135,164.64

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

PRC Program Function Object	2014 Value
106 Fergus High Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	117.42
5XX Other Purchased Services	150.00
6XX Supplies and Materials	4,858.52
106 Subtotal	5,125.94
217 ABE (Adult Basic Ed)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						140,128.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,164.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						139,586.82	(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)						135,705.93	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	1,013.15	5,125.94	-4,112.79
217 ABE (Adult Basic Ed)	40,023.00	40,023.00	0.00
252 Classified Council	0.00	80.94	-80.94
324 Graduation Matters Grant	6,897.17	4,404.08	2,493.09
327 Advancing Agriculture Education Program	1,500.00	355.11	1,144.89
390 Career and Technical Ed	9,112.00	11,504.98	-2,392.98
451 Vo Ed Carl Perkins Basic Grant	19,383.40	19,383.40	0.00
456 IDEA Part B	56,095.64	56,095.64	0.00
633 District Reimbursements	1,140.28	2,613.73	-1,473.45
Total	<u>135,164.64</u>	<u>139,586.82</u>	<u>-4,422.18</u>



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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
1111 District Levy - Real Property	82,955.22	73,991.34
1112 District Levy - Personal Property	4,708.11	3,544.08
1114 District Levy - Pers Prop/Mobile Homes	961.58	882.67
1190 Penalties and Interest on Taxes	257.91	294.65
1340 Fees for Adult Education	26,098.25	32,387.00
1510 Interest Earnings	266.89	315.27
1900 Other Revenue from Local Sources	500.00	250.00
6100 Material Prior Period Revenue Adjustments	320.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	116,068.82	111,665.01

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	5,085.48	4,249.00
2XX Personal Services - Employee Benefits	347.69	58.86
3XX Purchased Professional and Technical Services	5,000.00	5,511.64
5XX Other Purchased Services	66.00	60.00
6XX Supplies and Materials	7,483.13	9,721.55
23XX Support Services - General Administration		
1XX Personal Services - Salaries	35,903.68	31,806.87
2XX Personal Services - Employee Benefits	9,195.96	11,970.85
4XX Purchased Property Services	464.86	438.88
5XX Other Purchased Services	2,822.78	2,835.47
6XX Supplies and Materials	523.72	687.99
8XX Other Expenditures	0.00	60.00
25XX Support Services - Business		
1XX Personal Services - Salaries	11,876.18	0.00
2XX Personal Services - Employee Benefits	2,399.78	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,100.00	0.00
5XX Other Purchased Services	1,475.13	1,386.00
27XX Student Transportation Services		
5XX Other Purchased Services	12.00	0.00
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,394.89	3,473.50
2XX Personal Services - Employee Benefits	818.16	1,387.40
3XX Purchased Professional and Technical Services	495.20	221.70
5XX Other Purchased Services	16.16	5.43



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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	2013 Value	2014 Value
650 Adult Basic Education/GED Programs					
1XXX Instruction					
			6XX Supplies and Materials	510.00	0.00
			810 Dues and Fees	175.00	0.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	10,168.83	19,871.34
			2XX Personal Services - Employee Benefits	3,042.48	5,140.98
25XX Support Services - Business					
			1XX Personal Services - Salaries	0.00	12,075.94
			2XX Personal Services - Employee Benefits	0.00	2,631.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				102,377.11	113,594.60

Schedule Of Changes Worksheet

Beginning Fund Balance						51,417.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,665.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,594.60	(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)						49,487.65	(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	19,600.00	21,280.00
1510 Interest Earnings	65.63	26.45
3260 State Driver's Education Reimbursement	11,516.41	7,600.00
6100 Material Prior Period Revenue Adjustments	3.57	-0.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,185.61	28,906.42

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	33,960.39	18,002.55
2XX Personal Services - Employee Benefits	6,052.97	1,474.97
4XX Purchased Property Services	325.21	53.60
5XX Other Purchased Services	1,416.08	566.66
6XX Supplies and Materials	334.33	1,131.23
24XX Support Services - School Administration		
5XX Other Purchased Services	283.34	1,783.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,372.32	23,012.51

Schedule Of Changes Worksheet

Beginning Fund Balance	11,698.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,906.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,012.51	(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)	17,592.29	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	47.24	54.40
1910 Rentals	8,943.75	10,758.75
6100 Material Prior Period Revenue Adjustments	0.00	975.00
147 High School Band Rental		
1910 Rentals	0.00	180.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,990.99	11,968.15

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		
6XX Supplies and Materials	289.21	193.94
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,846.59	4,893.59
2XX Personal Services - Employee Benefits	249.50	654.21
3XX Purchased Professional and Technical Services	0.00	2,021.72
4XX Purchased Property Services	108.08	2,832.00
6XX Supplies and Materials	3,894.00	452.36
7XX Property and Equipment Acquisition	2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,387.38	11,047.82

Schedule Of Changes Worksheet

Beginning Fund Balance	8,984.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,968.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,047.82	(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)	9,905.18	(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	142.61	151.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	142.61	151.83

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	25,633.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	151.83	(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)	25,785.58	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	921.19	980.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	921.19	980.78

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	165,571.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	980.78	(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)	166,552.15	(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
1111 District Levy - Real Property	50,015.48	50,710.20
1112 District Levy - Personal Property	2,882.87	2,308.84
1114 District Levy - Pers Prop/Mobile Homes	592.00	576.94
1190 Penalties and Interest on Taxes	167.29	187.93
1510 Interest Earnings	520.59	590.86
3281 State Technology Aid	3,030.40	5,659.23

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,208.63	60,034.00
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
22X Educational Media Services		
3XX Purchased Professional and Technical Services	14,137.62	721.08
4XX Purchased Property Services	1,100.90	636.00
5XX Other Purchased Services	3,025.97	2,663.62
6XX Supplies and Materials	37,208.05	38,994.49
7XX Property and Equipment Acquisition	6,508.25	0.00
23XX Support Services - General Administration		
810 Dues and Fees	160.00	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	264.00	1,984.97
4XX Purchased Property Services	0.00	36.71
5XX Other Purchased Services	1,180.22	1,013.30
6XX Supplies and Materials	1,736.59	1,096.74

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,321.60	47,146.91
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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						83,351.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						60,034.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,146.91	(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)						96,238.77	(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	768.48	900.04
1900 Other Revenue from Local Sources	800.00	800.00
3445 State Combined Fund School Block Grant	26,107.34	0.00
3447 SB372 Combined Block Grant Reimbursement	5,096.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,772.24	1,700.04

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	151,601.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,700.04	(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)
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)	153,302.02	(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	382.39	409.59
1900 Other Revenue from Local Sources	0.00	26.14
1910 Rentals	0.00	800.00
5200 Sale or Compensation for Loss of Assets	292.00	425.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	674.39	1,661.43

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		68,787.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,661.43	(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)		70,449.40	(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
1111 District Levy - Real Property	90,438.45	91,606.18
1112 District Levy - Personal Property	5,212.99	4,172.26
1114 District Levy - Pers Prop/Mobile Homes	1,070.50	1,042.62
1190 Penalties and Interest on Taxes	303.68	342.33
1510 Interest Earnings	4,144.53	4,970.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,170.15	102,133.72

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						793,692.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						102,133.72	(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)						895,825.96	(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	525.93	565.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	525.93	565.70

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	109,313.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	565.70	(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)	109,879.51	(5)



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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	2013 Value	2014 Value
1510 Interest Earnings	967.47	1,084.52
128 County Schools Technology Services		
5700 Resources Transferred from Other School Districts or Cooperatives	92,321.00	106,832.38
201 General Fund		
5300 Operating Transfers from Other Funds	0.00	79,063.99
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	12,856.76
201 Subtotal	0.00	91,920.75
221 Curriculum		
5300 Operating Transfers from Other Funds	0.00	20,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	42,500.00
221 Subtotal	0.00	62,500.00
262 Maintenance		
5300 Operating Transfers from Other Funds	0.00	46,757.95
472 Construction Academy		
1900 Other Revenue from Local Sources	150.00	0.00
5200 Sale or Compensation for Loss of Assets	117,086.18	137,797.00
472 Subtotal	117,236.18	137,797.00
824 EOCM		
1920 Contributions/Donations from Private Sources	30,000.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	240,524.65	476,892.60

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

PRC Program Function Object	2013 Value	2014 Value
128 County Schools Technology Services		
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	74,719.89	86,120.45
2XX Personal Services - Employee Benefits	9,612.17	11,706.36
3XX Purchased Professional and Technical Services	264.00	0.00
4XX Purchased Property Services	0.00	2,353.08
5XX Other Purchased Services	2,665.95	5,522.77
6XX Supplies and Materials	2,431.35	1,209.35
8XX Other Expenditures	80.00	400.00
128 Subtotal	89,773.36	107,312.01
472 Construction Academy		



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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	2013 Value	2014 Value
472	Construction Academy				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	42,901.56	53,666.51
			2XX Personal Services - Employee Benefits	685.00	1,905.25
			3XX Purchased Professional and Technical Services	480.00	0.00
			4XX Purchased Property Services	775.13	0.00
			5XX Other Purchased Services	1,719.21	2,178.16
			6XX Supplies and Materials	63,676.68	79,907.06
			8XX Other Expenditures	155.00	0.00
			472 Subtotal	110,392.58	137,656.98
824	EOCM				
	8XX Community Services Programs				
	33XX Community Services				
			1XX Personal Services - Salaries	24,145.70	22,817.59
			2XX Personal Services - Employee Benefits	6,695.33	7,099.05
			5XX Other Purchased Services	245.92	269.18
			824 Subtotal	31,086.95	30,185.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				231,252.89	275,154.81

Schedule Of Changes Worksheet

Beginning Fund Balance					178,345.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					476,892.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					275,154.81	(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)					380,083.22	(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
1510 Interest Earnings	14.93	15.03
1XXX Revenues from Student Activities	369,589.01	350,392.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	369,603.94	350,407.98

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	362,775.94	350,184.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	362,775.94	350,184.36

Schedule Of Changes Worksheet

Beginning Fund Balance	131,066.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	350,407.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	350,184.36	(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)	131,290.45	(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	106,959.66	121,320.25
XX	39X 1XXX 112	Certified Teacher Staff Salaries	179,407.51	185,207.50
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	1,067,068.21	1,090,723.98
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,878.04	10,827.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	823.46	1,320.90
XX	XXX 26XX 41X	Energy Utility Services	150,355.11	150,643.20
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	0.00	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	1,060.00	240.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	53,696.37
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	53,696.37

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,896.41
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	77,321.99
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	247,237.92
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	183,612.55	21,089.57	0.00	0.00	0.00
280	1XXX	2XX	25,847.52	2,146.41	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,648.29	240.00	0.00	0.00	0.00
280	1XXX	6XX	1,749.76	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	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	0.00	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	10,903.82	0.00	0.00	0.00	0.00
Totals			223,761.94	23,475.98	0.00	0.00	0.00

247,237.92

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 for FY14 in TEAMS.



Trustees' Financial Summary

FY2013-14

Submit ID: 0259-40594113

14 Fergus County
0259 Fergus H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	763,349.78	0.00	0.00	0.00	763,349.78
Buildings	6,609,522.53	0.00	0.00	0.00	6,609,522.53
Machinery and Equipment	1,547,412.61	0.00	28,006.30	87,270.00	1,488,148.91
Totals at Historical Cost	9,280,933.37	0.00	28,006.30	87,270.00	9,221,669.67
Less Accumulated Depreciation For:					
Improvement Accum	549,939.34	0.00	33,633.64	0.00	583,572.98
Building Accum	3,764,498.34	0.00	140,803.98	0.00	3,905,302.32
Machinery and Equipment Accum	1,113,979.53	0.00	89,353.86	87,270.00	1,116,063.39
Total Accumulated Depreciation	5,428,417.21	0.00	263,791.48	87,270.00	5,604,938.69
Governmental Activities, Capital Assets, net	3,852,516.16	0.00	-235,785.18	0.00	3,616,730.98

* 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
Instruction (1XXX)	13,354.19	0.00	0.00
Support Services Staff (22XX)	952.02	0.00	0.00
School Administration (24XX)	1,797.20	0.00	0.00
Financial Administration (25XX)	2,323.31	0.00	0.00
Operations and Maintenance (26XX)	172,466.00	0.00	0.00
Transportation (27XX)	66,644.97	0.00	0.00
Extracurricular (34XX, 35XX)	977.50	0.00	0.00
Unallocated	5,276.29	0.00	0.00
Total Depreciation for FY2014	263,791.48	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0259-40594113

14 Fergus County

0259 Fergus H S

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	257,528.85	0.00	0.00	21,273.28	236,255.57	0.00	236,255.57
Other Post Employment Benefits	1,179,808.74	0.00	0.00	311,943.74	867,865.00	0.00	867,865.00
Other	0.00	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00
Total Governmental Activity							
Long-Term Liabilities	1,437,337.59	12,000.00	0.00	333,217.02	1,116,120.57	0.00	1,116,120.57

* 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.