



# Trustees' Financial Summary

FY2012-13

Submit ID: 0076-33952522

**05 Carbon County  
0076 Belfry K-12 Schools**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Beth Pulse

**Phone #:** (406) 664-3319

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Greg Maddox

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Jerry Scott

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

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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**0076 Belfry K-12 Schools**

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
111	Local	LOCAL		
140	21st Century Community Learning	FEDERAL		84.287
141	21st Century Community Learning	FEDERAL		84.287
142	21st Century Community Learning	FEDERAL		84.287
320	Title I - Schoolwide	FEDERAL		Federal
321	Title I - Schoolwide	FEDERAL		Federal
322	Title I - Schoolwide	FEDERAL		Federal
327	Advancing Agriculture Education Program	STATE		NA
329	Mutlidistrict Agreement Incentive Payment	STATE		
363	OTO Indian Education	STATE		
365	OTO Indian Education For All	STATE		
366	OTO Capital Investment	STATE		
367	Kindergarten Start Up	STATE		
370	Deferred Maintenance & Energy Efficiency	STATE		NA
390	STATE VO-ED	STATE	0076	
452	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
455	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
473	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
510	REAP 2010	FEDERAL		
511	REAP 2011	FEDERAL		
512	REAP 2012	FEDERAL		
775	Advancing Agriculture Education Program	STATE		NA
777	Vo Ed All Career & Tech Ed Programs	STATE		State
888	Aggregate	LOCAL		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,287.81	57,927.63	235,086.34	1.17
02	Taxes Receivable - Real and Personal (120-149)	2,022.07	781.97		
03	Taxes Receivable - Protested (150-159)	8,295.63	715.34	462.94	
04	Receivables from Other Funds (160-179)	26,625.60			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	167,231.11	59,424.94	235,549.28	1.17
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,864.23			
25	Deferred Revenue (680)	10,317.70	1,497.31	462.94	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	12,181.93	1,497.31	462.94	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	562.14			
48	Fund Balance for Budget	154,487.04	57,927.63	235,086.34	1.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	155,049.18	57,927.63	235,086.34	1.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	167,231.11	59,424.94	235,549.28	1.17



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,231.12	43,195.42	115,650.90	34,426.54
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				0.03
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	25,231.12	43,195.42	115,650.90	34,426.57
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,353.04	
25	Deferred Revenue (680)				0.03
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			1,353.04	0.03
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,067.77	
48	Fund Balance for Budget	25,231.12	43,195.42	112,230.09	34,426.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>	25,231.12	43,195.42	114,297.86	34,426.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25,231.12	43,195.42	115,650.90	34,426.57



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	357.48		483.83	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	357.48		483.83	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	357.48		483.83	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	357.48		483.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	357.48		483.83	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,009.70	1,121,248.00		
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)	710.36			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,720.06	1,121,248.00		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,720.06	1,121,248.00		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,720.06	1,121,248.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,720.06	1,121,248.00		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	197.76	82.40		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)		1,847.01		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	197.76	1,929.41		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,847.01		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,847.01		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	197.76	82.40		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	197.76	82.40		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	197.76	1,929.41		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,885.28	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			8,885.28	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			8,885.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,885.28	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,885.28	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,862.81	18,678.73		26,625.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,862.81	18,678.73		26,625.60
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				26,625.60
22	Due to Other Governments (611)	6,862.66			
23	Warrants Payable (620)	3,000.15	18,678.73		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	9,862.81	18,678.73		26,625.60
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,862.81	18,678.73		26,625.60



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	52,819.39	67,298.85
1112 District Levy - Personal Property	1,733.23	1,564.97
1113 District Levy - Heavy Motor Vehicles	91.53	596.91
1114 District Levy - Pers Prop/Mobile Homes	394.26	459.82
1190 Penalties and Interest on Taxes	150.37	141.47
1510 Interest Earnings	2,018.25	2,273.55
1900 Other Revenue from Local Sources	9,734.43	31,719.79
3110 Direct State Aid	291,065.09	269,112.11
3111 Quality Educator	31,180.50	34,222.50
3112 At Risk Student	2,383.87	2,281.06
3113 Indian Education For All	1,101.60	877.20
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	5,720.90	8,466.24
3444 State School Block Grant	43,147.17	43,905.10
3446 SB372 Block Grant Reimbursement	0.00	605.90
3460 Montana Oil and Gas Tax	371,000.00	481,582.65
6100 Material Prior Period Revenue Adjustments	-0.13	0.00
7810 Education Jobs Fund	341.37	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>812,881.83</b>	<b>945,308.12</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	173,650.34	226,690.19
2XX Personal Services - Employee Benefits	41,410.41	72,953.64
3XX Purchased Professional and Technical Services	428.40	508.03
4XX Purchased Property Services	916.78	5,587.70
5XX Other Purchased Services	35,519.85	6,922.39
6XX Supplies and Materials	53,306.66	32,063.39
7XX Property and Equipment Acquisition	1,497.90	0.00
810 Dues and Fees	5,177.58	16,759.70
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	14,442.68	0.00
2XX Personal Services - Employee Benefits	3,399.13	0.03
5XX Other Purchased Services	5,430.50	2,601.50
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	315.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	20,394.00	20,555.52



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			2XX Personal Services - Employee Benefits	6,879.55	7,086.29
			6XX Supplies and Materials	2,763.17	4,238.93
			810 Dues and Fees	0.00	171.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	56,135.21	28,552.46
			2XX Personal Services - Employee Benefits	12,509.24	12,875.91
			3XX Purchased Professional and Technical Services	4,561.37	11,705.57
			5XX Other Purchased Services	2,211.78	1,379.93
			6XX Supplies and Materials	425.24	1,328.39
			810 Dues and Fees	2,297.00	5,908.71
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	6,292.43	35,000.00
			2XX Personal Services - Employee Benefits	1,541.28	10,756.98
			3XX Purchased Professional and Technical Services	0.00	1,500.00
			6XX Supplies and Materials	0.00	316.52
			810 Dues and Fees	0.00	110.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	35,765.35	23,144.69
			2XX Personal Services - Employee Benefits	156.32	572.18
			3XX Purchased Professional and Technical Services	6,800.00	0.00
			5XX Other Purchased Services	1,574.67	3,559.95
			6XX Supplies and Materials	174.59	1,503.01
			810 Dues and Fees	3,044.00	3,742.22
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	78,795.10	90,761.83
			2XX Personal Services - Employee Benefits	9,513.40	16,142.42
			4XX Purchased Property Services	66,822.61	55,555.95
			5XX Other Purchased Services	12,496.37	11,932.49
			6XX Supplies and Materials	26,266.15	21,558.73
			7XX Property and Equipment Acquisition	1,123.41	9,542.28
			810 Dues and Fees	62.00	1,082.43
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	44,091.13	12,250.02
			2XX Personal Services - Employee Benefits	8,612.93	3,557.34
			6XX Supplies and Materials	0.00	1,044.79
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	629.25	577.96
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	34,965.75	40,627.09
			2XX Personal Services - Employee Benefits	4,329.85	237.10



# Trustees' Financial Summary

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05 Carbon County  
0076 Belfry K-12 Schools

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	1,012.79	0.00
			6XX Supplies and Materials	1,840.75	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	3,345.00	4,984.13
			2XX Personal Services - Employee Benefits	752.76	1,014.24
			5XX Other Purchased Services	0.00	48.00
			6XX Supplies and Materials	0.00	1,596.09
			810 Dues and Fees	0.00	4,256.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	23,355.12	18,892.26
			2XX Personal Services - Employee Benefits	2,916.20	147.94
			3XX Purchased Professional and Technical Services	0.00	75.00
			5XX Other Purchased Services	0.00	505.13
			6XX Supplies and Materials	1,099.15	3,496.30
			810 Dues and Fees	0.00	3,590.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	44,550.60	40,224.29
			2XX Personal Services - Employee Benefits	29,256.57	24,280.60
			4XX Purchased Property Services	0.00	439.45
			6XX Supplies and Materials	14,962.59	6,198.61
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			<u>909,504.91</u>	<u>913,028.30</u>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						122,207.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						945,308.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						913,028.30	(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	562.14	Less Last Year	0.00	(4b)		562.14	
						562.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						155,049.18	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	19,195.75	25,630.82
1112 District Levy - Personal Property	707.91	594.99
1113 District Levy - Heavy Motor Vehicles	49.53	227.20
1114 District Levy - Pers Prop/Mobile Homes	150.73	171.05
1190 Penalties and Interest on Taxes	73.65	56.43
1510 Interest Earnings	153.98	148.84
1900 Other Revenue from Local Sources	44.31	56.96
2220 County On-Schedule Trans Reimb	6,428.21	9,429.79
3210 State On-Schedule Trans Reimb	6,428.22	9,429.80
3444 State School Block Grant	703.45	976.16
3446 SB372 Block Grant Reimbursement	0.00	218.01
3460 Montana Oil and Gas Tax	0.00	25,000.00
5200 Sale or Compensation for Loss of Assets	0.00	15,000.00
6100 Material Prior Period Revenue Adjustments	-0.26	0.00

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

33,935.48      86,940.05

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	222.00
2XX Personal Services - Employee Benefits	0.00	1.27
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	12,282.53	0.00
2XX Personal Services - Employee Benefits	571.19	0.16
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	8,851.50	3,454.39
2XX Personal Services - Employee Benefits	38.57	68.51
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	910.94	61.64
5XX Other Purchased Services	2,333.51	3,164.62
6XX Supplies and Materials	11.98	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	17,768.07	18,473.79
2XX Personal Services - Employee Benefits	905.48	1,283.68
4XX Purchased Property Services	5,336.41	3,192.14
5XX Other Purchased Services	15.00	0.00
6XX Supplies and Materials	9,603.49	8,851.28
810 Dues and Fees	125.00	1,549.75



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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:**

58,753.67

40,323.23

### Schedule Of Changes Worksheet

Beginning Fund Balance						11,310.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,940.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,323.23	(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)						57,927.63	(5)



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1111 District Levy - Real Property	5.96	0.00
1190 Penalties and Interest on Taxes	1.57	0.00
1510 Interest Earnings	1,701.90	1,382.78
6100 Material Prior Period Revenue Adjustments	0.13	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,709.56</u>	<u>1,382.78</u>

### 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		
7XX Property and Equipment Acquisition	51,500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>51,500.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		233,703.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,382.78	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		235,086.34	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	27.40	8.07
1621 Lunch Sales	0.00	438.00
1900 Other Revenue from Local Sources	0.00	126.00
4550 Federal Child Nutrition	14,182.16	13,747.13
6100 Material Prior Period Revenue Adjustments	-136.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>14,072.72</b>	<b>14,319.20</b>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	0.00	38.85
6XX Supplies and Materials	17,823.59	17,703.31
810 Dues and Fees	0.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>17,823.59</b>	<b>18,092.16</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,774.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,319.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		18,092.16	(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	
Ending Fund Balance (1 + 2 - 3 + 4)		1.17	(5)



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1111 District Levy - Real Property	5.93	1.24
1190 Penalties and Interest on Taxes	1.30	0.36
1510 Interest Earnings	170.43	148.39
6100 Material Prior Period Revenue Adjustments	0.47	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	178.13	149.99

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	25,081.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149.99	(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)	25,231.12	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	864.89	624.09
2240 County Retirement Distribution	75,180.00	9,721.56
6100 Material Prior Period Revenue Adjustments	-0.05	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>76,044.84</b>	<b>10,345.65</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	32,236.69	40,119.65
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,167.85	0.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,016.52	3,092.70
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,519.82	3,652.07
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,311.40	5,287.26
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	6,104.59	3,363.09
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,883.52	10,892.73
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,101.45	2,201.62
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,660.70	1,876.05
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,299.28	6,314.23
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	452.33	671.07
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	3,432.19	2,953.12
<b>910 Food Services</b>		
<b>31XX Food Services</b>		



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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	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,650.06	5,255.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				84,836.40	85,678.67

### Schedule Of Changes Worksheet

Beginning Fund Balance					118,528.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,345.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,678.67	(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)					43,195.42	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>111 Local</b>	
1510 Interest Earnings	362.68
<b>140 21st Century Community Learning</b>	
6100 Material Prior Period Revenue Adjustments	-23,789.25
<b>141 21st Century Community Learning</b>	
6100 Material Prior Period Revenue Adjustments	22,335.00
<b>142 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
<b>320 Title I - Schoolwide</b>	
6100 Material Prior Period Revenue Adjustments	40,277.65
<b>322 Title I - Schoolwide</b>	
4940 Schoolwide Program	27,438.00
<b>329 Mutlidistrict Agreement Incentive Payment</b>	
3290 State - Other State Grants	1,640.40
<b>455 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,216.00
<b>510 REAP 2010</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,597.00
<b>511 REAP 2011</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,289.00
<b>512 REAP 2012</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,489.00
<b>775 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	200.00
<b>777 Vo Ed All Career &amp; Tech Ed Programs</b>	
3290 State - Other State Grants	1,696.00
<b>888 Aggregate</b>	
6100 Material Prior Period Revenue Adjustments	3,382.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	153,133.48

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

PRC Program Function Object	2013 Value
<b>111 Local</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>27XX Student Transportation Services</b>	
5XX Other Purchased Services	58.67







# Trustees' Financial Summary

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

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

PRC Program Function Object	2013 Value
<b>510 REAP 2010</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,597.00
<b>511 REAP 2011</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	9,289.00
<b>512 REAP 2012</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10,489.00
<b>777 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,505.09
<b>888 Aggregate</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,986.44
222X Educational Media Services	
6XX Supplies and Materials	760.20
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	7,585.00
<b>888 Subtotal</b>	12,331.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	141,426.36



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						100,522.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						153,133.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						141,426.36	(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	2,067.77	Less Last Year	0.00	(4b)		2,067.77	
						2,067.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						114,297.86	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Local	362.68	58.67	304.01
140 21st Century Community Learning	-23,789.25	0.00	-23,789.25
141 21st Century Community Learning	22,335.00	7,399.10	14,935.90
142 21st Century Community Learning	50,000.00	50,011.28	-11.28
320 Title I - Schoolwide	40,277.65	3,108.80	37,168.85
322 Title I - Schoolwide	27,438.00	24,329.20	3,108.80
327 Advancing Agriculture Education Program	0.00	731.01	-731.01
329 Mutlidistrict Agreement Incentive Payment	1,640.40	1,640.40	0.00
363 OTO Indian Education	0.00	577.44	-577.44
365 OTO Indian Education For All	0.00	251.46	-251.46
366 OTO Capital Investment	0.00	5,645.40	-5,645.40
367 Kindergarten Start Up	0.00	1,543.16	-1,543.16
370 Deferred Maintenance & Energy Efficiency	0.00	237.88	-237.88
390 STATE VO-ED	0.00	663.18	-663.18
455 Vo Ed Carl Perkins Basic Grant	1,216.00	1,216.00	0.00
465 Miscellaneous Federal Grant thru OPI	0.00	551.65	-551.65
473 Miscellaneous Federal Grant thru OPI	0.00	1,250.00	-1,250.00
510 REAP 2010	8,597.00	8,597.00	0.00
511 REAP 2011	9,289.00	9,289.00	0.00
512 REAP 2012	10,489.00	10,489.00	0.00
775 Advancing Agriculture Education Program	200.00	0.00	200.00
777 Vo Ed All Career & Tech Ed Programs	1,696.00	1,505.09	190.91



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
888 Aggregate	3,382.00	12,331.64	-8,949.64
<b>Total</b>	<u>153,133.48</u>	<u>141,426.36</u>	<u>11,707.12</u>



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1111 District Levy - Real Property	16.89	3.50
1190 Penalties and Interest on Taxes	3.69	1.02
1510 Interest Earnings	297.60	221.48
6100 Material Prior Period Revenue Adjustments	-449.66	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>-131.48</b>	<b>226.00</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	5,340.68	3,665.00
2XX Personal Services - Employee Benefits	92.29	20.15
3XX Purchased Professional and Technical Services	0.00	300.00
4XX Purchased Property Services	8,960.00	0.00
6XX Supplies and Materials	2,904.99	826.87
7XX Property and Equipment Acquisition	10,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>27,297.96</b>	<b>4,812.02</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	39,012.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	226.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,812.02	(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)	34,426.54	(5)



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1510 Interest Earnings	2.41	2.11
6100 Material Prior Period Revenue Adjustments	-0.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.37	2.11

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	355.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.11	(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)	357.48	(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	2012 Value	2013 Value
1510 Interest Earnings	3.27	2.85
6100 Material Prior Period Revenue Adjustments	-0.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.98	2.85

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	480.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.85	(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)	483.83	(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
1510 Interest Earnings	29.39	28.88
3281 State Technology Aid	710.36	654.76
6100 Material Prior Period Revenue Adjustments	-0.33	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	739.42	683.64

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,036.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	683.64	(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)	5,720.06	(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	4,513.27	5,111.44
1900 Other Revenue from Local Sources	4,956.37	1,005.72
3460 Montana Oil and Gas Tax	497,488.92	350,000.00
5200 Sale or Compensation for Loss of Assets	0.00	28,801.15
6100 Material Prior Period Revenue Adjustments	0.62	-28,206.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>506,959.18</b>	<b>356,711.97</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	11,989.50
2XX Personal Services - Employee Benefits	27,259.05	3,482.84
3XX Purchased Professional and Technical Services	0.00	3,165.00
4XX Purchased Property Services	27,087.30	17,955.00
5XX Other Purchased Services	5,690.90	25,000.00
6XX Supplies and Materials	20,125.80	58,459.75
8XX Other Expenditures	0.00	115.12
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	2,130.00	10,391.86
810 Dues and Fees	0.00	17,851.10
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	0.00	1,039.37
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	7,393.24	0.00
6XX Supplies and Materials	1,500.00	0.00
7XX Property and Equipment Acquisition	24,907.00	0.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	71,538.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>116,093.29</b>	<b>220,988.19</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						985,524.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						356,711.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						220,988.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,121,248.00	(5)



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1510 Interest Earnings	1.33	1.16
6100 Material Prior Period Revenue Adjustments	0.27	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1.60</b>	<b>1.16</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		196.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1.16 (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)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		197.76 (5)



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1510 Interest Earnings	0.56	0.49
6100 Material Prior Period Revenue Adjustments	0.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>0.91</u>	<u>0.49</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		81.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.49 (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)		82.40 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	10.54
1XXX Revenues from Student Activities	0.00	42,281.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	42,291.94

#### 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	0.00	40,793.56
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	0.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	40,793.66

#### Schedule Of Changes Worksheet

Beginning Fund Balance	7,387.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,291.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,793.66	(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)	8,885.28	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	44,091.13	12,250.02
XX	39X 1XXX 112	Certified Teacher Staff Salaries	34,965.75	40,627.09
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	222,801.26	224,407.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,241.07	19,376.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,161.28
XX	XXX 26XX 41X	Energy Utility Services	34,367.21	30,674.18
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	5,645.40
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,254.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,254.55

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,751.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,566.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,430.11
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	12,250.02	0.00	0.00	0.00	
280	1XXX	2XX	3,557.34	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,044.79	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	577.96	0.00	0.00	0.00	
<b>Totals</b>			17,430.11	0.00	0.00	0.00	17,430.11

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
*** Land	354,955.69	-353,521.69	0.00	0.00	1,434.00
*** Buildings	425,782.00	769,243.00	0.00	0.00	1,195,025.00
Machinery and Equipment	239,496.50	173,579.50	6,792.30	72,000.00	347,868.30
*** Construction in Progress	0.00	0.00	5,645.40	0.00	5,645.40
Totals at Historical Cost	1,020,234.19	589,300.81	12,437.70	72,000.00	1,549,972.70
Less Accumulated Depreciation For:					
Building Accum	0.00	500,800.00	27,379.00	0.00	528,179.00
Machinery and Equipment Accum	0.00	150,871.60	27,565.42	0.00	178,437.02
Total Accumulated Depreciation	0.00	651,671.60	54,944.42	0.00	706,616.02
Governmental Activities, Capital Assets, net	1,020,234.19	-62,370.79	-42,506.72	72,000.00	843,356.68

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	24,055.00	0.00	0.00
Support Services Staff (22XX)	1,915.00	0.00	0.00
School Administration (24XX)	2,409.00	0.00	0.00
Operations and Maintenance (26XX)	9,113.42	0.00	0.00
Transportation (27XX)	13,387.00	0.00	0.00
Food Service (31XX)	2,744.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,321.00	0.00	0.00
Total Depreciation for FY2013	54,944.42	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	10,629.00	7,457.20	0.00	0.00	18,086.20	0.00	18,086.20
Total Governmental Activity							
Long-Term Liabilities	10,629.00	7,457.20	0.00	0.00	18,086.20	0.00	18,086.20

\* 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.