Trustees' Financial Summary
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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: Nona Coughlan **Phone #:** (406) 277-3351

(Signature) (Date)

Chair, Board of Trustees: Scott Meissner

(Signature) (Date)

County Superintendent: Jamie Bailey

(Signature) (Date)

Software

Accounting Package: Foxie Lady

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

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

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

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
192	Miscellaneous State Grant	STATE	PPL Grant	State
329	Miscellaneous State Grant	STATE	Multi District Incen	State
356	Medicaid	STATE		State
390	Vo Ed Agriculture	STATE		State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A

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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)	87,373.05	114,884.55	59,852.33	
02	Taxes Receivable - Real and Personal (120-149)	17,875.37	6,770.96	2,062.62	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	105,248.42	121,655.51	61,914.95	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,875.37	6,770.96	2,062.62	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,875.37	6,770.96	2,062.62	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	87,373.05	114,884.55	59,852.33	
52	TOTAL FUND BALANCE/EQUITY	87,373.05	114,884.55	59,852.33	
53	TOTAL LIABILITIES AND FUND BALANCE	105,248.42	121,655.51	61,914.95	

Trustees' Financial Summary

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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)	1,462.69	185,850.67	28,971.45	14,213.53
02	Taxes Receivable - Real and Personal (120-149)	45.84			715.34
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,508.53	185,850.67	28,971.45	14,928.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	45.84			715.34
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	45.84			715.34
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,462.69	185,850.67	28,971.45	14,213.53
52	TOTAL FUND BALANCE/EQUITY	1,462.69	185,850.67	28,971.45	14,213.53
53	TOTAL LIABILITIES AND FUND BALANCE	1,508.53	185,850.67	28,971.45	14,928.87

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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)	4,852.02		2,972.33	4,109.03
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,852.02		2,972.33	4,109.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,852.02		2,972.33	4,109.03
52	TOTAL FUND BALANCE/EQUITY	4,852.02		2,972.33	4,109.03
53	TOTAL LIABILITIES AND FUND BALANCE	4,852.02		2,972.33	4,109.03

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	175.50			12,300.79
02	Taxes Receivable - Real and Personal (120-149)	9.91			4,515.84
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	185.41			16,816.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9.91			4,515.84
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9.91			4,515.84
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	175.50			12,300.79
52	TOTAL FUND BALANCE/EQUITY	175.50			12,300.79
53	TOTAL LIABILITIES AND FUND BALANCE	185.41			16,816.63

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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)	9.27			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9.27			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	9.27			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9.27			
53	TOTAL LIABILITIES AND FUND BALANCE	9.27			

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Balance Sheet

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

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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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			43,638.90	
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			43,638.90	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			43,638.90	
52	TOTAL FUND BALANCE/EQUITY			43,638.90	
53	TOTAL LIABILITIES AND FUND BALANCE			43,638.90	

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Balance Sheet

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

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Balance Sheet

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

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Balance Sheet

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

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	337,446.01	302,931.23
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,951.02	0.00
	1130 Tax Title and Property Sales	79.32	0.00
	1190 Penalties and Interest on Taxes	2,067.74	1,496.55
	1510 Interest Earnings	511.71	348.30
	1900 Other Revenue from Local Sources	15,652.51	0.00
	3110 Direct State Aid	418,865.37	400,759.41
	3111 Quality Educator	33,157.80	29,507.40
	3112 At Risk Student	2,756.36	2,637.51
	3113 Indian Education For All	2,203.20	1,999.20
	3114 American Indian Achievement Gap	200.00	400.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	19,376.10	17,533.89
	3120 State Guaranteed Tax Base Aid	182,944.84	143,877.56
	3444 State School Block Grant	35,858.52	40,760.83
	3445 State Combined Fund School Block Grant	1,143.60	2,202.95
	3446 SB372 Block Grant Reimbursement	0.00	1,634.32
	3447 SB372 Combined Block Grant Reimbursement	0.00	353.16
	7810 Education Jobs Fund	491.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,055,705.36	946,442.31

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	429,414.55	418,557.67
			2XX Personal Services - Employee Benefits	110,878.04	83,606.17
			3XX Purchased Professional and Technical Services	134.00	0.00
			5XX Other Purchased Services	14,853.60	14,290.33
			6XX Supplies and Materials	26,346.59	37,140.90
		222X Educational Media Services			
			4XX Purchased Property Services	300.00	0.00
			6XX Supplies and Materials	1,198.83	1,852.68
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	18,178.30	21,190.74
			2XX Personal Services - Employee Benefits	1,247.94	65.58
			3XX Purchased Professional and Technical Services	23,956.02	23,132.00
			4XX Purchased Property Services	6,414.03	6,064.99
			5XX Other Purchased Services	879.48	916.61
			6XX Supplies and Materials	800.00	1,600.00
			810 Dues and Fees	10,791.86	8,969.09

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	34,813.56	37,347.02
			2XX Personal Services - Employee Benefits	2,286.44	113.64
			5XX Other Purchased Services	800.99	700.41
			6XX Supplies and Materials	6,693.42	7,215.12
			810 Dues and Fees	30.00	10.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	10,755.24	13,106.13
			2XX Personal Services - Employee Benefits	598.15	708.29
			5XX Other Purchased Services	8,716.32	7,488.44
			6XX Supplies and Materials	754.17	1,096.84
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	43,652.95	30,605.11
			2XX Personal Services - Employee Benefits	2,213.86	2,214.39
			4XX Purchased Property Services	64,359.01	78,047.36
			5XX Other Purchased Services	166.50	266.14
			6XX Supplies and Materials	15,350.23	13,403.73
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	36,275.08	39,818.65
			2XX Personal Services - Employee Benefits	7,007.29	8,306.07
			5XX Other Purchased Services	400.00	40.28
			6XX Supplies and Materials	1,525.19	1,405.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	100,677.75	96,774.79
			2XX Personal Services - Employee Benefits	515.32	602.06
			5XX Other Purchased Services	6,869.70	7,385.81
			6XX Supplies and Materials	28,918.62	24,356.44
			810 Dues and Fees	8,836.00	5,265.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,027,609.03	993,663.48

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						134,594.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						946,442.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						993,663.48	(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)						87,373.05	(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
	1110 District Tax Levy	124,962.08	124,767.41
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,065.48	0.00
	1190 Penalties and Interest on Taxes	667.57	555.02
	1510 Interest Earnings	292.07	234.06
	2220 County On-Schedule Trans Reimb	21,643.20	21,912.30
	3210 State On-Schedule Trans Reimb	21,643.20	21,912.30
	3444 State School Block Grant	1,778.02	3,630.74
	3446 SB372 Block Grant Reimbursement	0.00	617.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		172,051.62	173,629.49

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	13,782.58	14,127.24
			2XX Personal Services - Employee Benefits	40.12	43.72
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	5,490.09	7,523.16
			2XX Personal Services - Employee Benefits	12.14	23.28
		25XX Support Services - Business			
			1XX Personal Services - Salaries	8,282.98	7,180.11
			2XX Personal Services - Employee Benefits	22.37	22.29
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	31,602.67	28,784.77
			2XX Personal Services - Employee Benefits	1,329.16	2,816.90
			4XX Purchased Property Services	16,524.83	23,074.25
			5XX Other Purchased Services	6,347.62	2,125.41
			6XX Supplies and Materials	50,022.96	38,308.69
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	42,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				175,457.52	124,029.82

Trustees' Financial Summary

FY2012-13

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07 Cascade County
0113 Belt H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						65,284.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						173,629.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,029.82	(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)						114,884.55	(5)

Trustees' Financial Summary

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07 Cascade County

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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
	1110 District Tax Levy	14,206.61	37,633.65
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	196.42	0.00
	1190 Penalties and Interest on Taxes	119.02	95.91
	1510 Interest Earnings	45.84	93.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,567.89	37,822.60

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						22,029.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,822.60	(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)						59,852.33	(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
	1110 District Tax Levy	0.00	920.28
	1190 Penalties and Interest on Taxes	0.00	0.60
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	920.88

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						541.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						920.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,462.69	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Revenue	2012 Value	2013 Value
	1510 Interest Earnings	432.39	351.97
	2240 County Retirement Distribution	137,023.79	230,442.82
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	137,456.18	230,794.79

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	102,387.20	106,759.20
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,861.60	5,375.12
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	5,940.95	6,871.77
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	3,098.97	2,956.41
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,501.56	5,896.21
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,808.70	4,703.17
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,494.98	4,886.44
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,508.06	9,874.06
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			140,602.02	147,322.38

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						102,378.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						230,794.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						147,322.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						185,850.67	(5)

Trustees' Financial Summary

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

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

PRC Revenue	2013 Value
192 Miscellaneous State Grant	
1920 Contributions/Donations from Private Sources	2,905.50
329 Miscellaneous State Grant	
3290 State - Other State Grants	2,391.10
356 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	99,881.40
390 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,706.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,574.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,681.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	126,139.00

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

PRC Program Function Object	2013 Value
329 Miscellaneous State Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,391.10
356 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	99,881.47
390 Vo Ed Agriculture	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,706.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	13,574.00
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	574.50
6XX Supplies and Materials	5,106.50

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
		451 Subtotal		5,681.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				123,233.57

Schedule Of Changes Worksheet

Beginning Fund Balance						26,066.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						126,139.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						123,233.57	(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)						28,971.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
192 Miscellaneous State Grant	2,905.50	0.00	2,905.50
329 Miscellaneous State Grant	2,391.10	2,391.10	0.00
356 Medicaid	99,881.40	99,881.47	-0.07
390 Vo Ed Agriculture	1,706.00	1,706.00	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,574.00	13,574.00	0.00
451 Vo Ed Carl Perkins Basic Grant	5,681.00	5,681.00	0.00
Total	126,139.00	123,233.57	2,905.43

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
	1110 District Tax Levy	0.55	6,469.69
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.00	0.00
	1190 Penalties and Interest on Taxes	0.08	7,695.29
	1510 Interest Earnings	37.43	8.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40.06	14,173.47

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

PRC	Program	Function	Object	2012 Value	2013 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	360.00	0.00
			6XX Supplies and Materials	9,560.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,920.42	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						40.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,173.47	(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)						14,213.53	(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
	1900 Other Revenue from Local Sources	0.00	300.00
	1982 Summer Session - Driver's Education Fees	4,100.00	4,800.00
	3260 State Driver's Education Reimbursement	2,300.61	6,722.69
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,400.61	11,822.69

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,948.00	7,750.00
			2XX Personal Services - Employee Benefits	29.05	40.69
			4XX Purchased Property Services	50.00	921.06
			6XX Supplies and Materials	0.00	600.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			7,027.05	9,311.75

Schedule Of Changes Worksheet

Beginning Fund Balance						2,341.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,822.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,311.75	(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)						4,852.02	(5)

Trustees' Financial Summary

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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
	1910 Rentals	600.00	200.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	600.00	200.00

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

PRC	Program	Function	Object	2012 Value	2013 Value
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,237.89	947.99
			6XX Supplies and Materials	19.30	618.17
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			1,257.19	1,566.16

Schedule Of Changes Worksheet

Beginning Fund Balance						4,338.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						200.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,566.16	(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		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,972.33	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC	Revenue	2012 Value	2013 Value
	1510 Interest Earnings	17.14	13.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17.14	13.73

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						4,095.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13.73	(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)						4,109.03	(5)

Trustees' Financial Summary

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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
	1110 District Tax Levy	8.04	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	29.59	0.00
	1190 Penalties and Interest on Taxes	1.12	0.00
	1510 Interest Earnings	0.00	0.17
	3281 State Technology Aid	1,028.52	958.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,067.27	958.21

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	761.46
			6XX Supplies and Materials	1,030.45	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,030.45	821.46

Schedule Of Changes Worksheet

Beginning Fund Balance						38.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						958.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						821.46	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						175.50	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	58,740.13	77,318.03
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	629.70	0.00
	1190 Penalties and Interest on Taxes	349.80	288.05
	1510 Interest Earnings	108.68	87.05
	3120 State Guaranteed Tax Base Aid	16,700.45	14,321.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,528.76	92,014.18

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	60,000.00	70,795.00
			850 Interest on Debt	24,463.75	5,795.00
			860 Agent Fees/Issuance Costs	300.00	300.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	10,563.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				84,763.75	87,453.75

Schedule Of Changes Worksheet

Beginning Fund Balance						7,740.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,014.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,453.75	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,300.79	(5)

Trustees' Financial Summary

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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	2012 Value	2013 Value
	5300 Operating Transfers from Other Funds	42,000.00	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	67,607.00	0.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,607.00	0.00

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	32,767.03	40,000.00
			2XX Personal Services - Employee Benefits	4,839.97	12,729.68
			6XX Supplies and Materials	0.00	19,270.32
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,607.00	72,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance						72,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						72,000.00	(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)						0.00	(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
	1700 Student Extracurricular Activity Receipts	144,670.22	189,459.97
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	144,670.22	189,459.97

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	143,323.20	195,593.10
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	143,323.20	195,593.10

Schedule Of Changes Worksheet

Beginning Fund Balance						49,772.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						189,459.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						195,593.10	(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)						43,638.90	(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	36,275.08	34,903.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	440,969.08	391,277.50
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	9,968.74	19,102.91
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	723.83	0.00
XX	XXX	26XX	41X	Energy Utility Services	64,359.01	42,829.87
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	0.00	0.00

Trustees' Financial Summary
FY2012-13

Submit ID: 0113-17076080

07 Cascade County
0113 Belt H S

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	13,061.31
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	13,061.31

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	4,353.48
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,808.19
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,570.00
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
FY2012-13

Submit ID: 0113-17076080

07 Cascade County
0113 Belt H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	39,818.65	0.00	0.00	0.00	
280	1XXX	2XX	8,306.07	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	40.28	0.00	0.00	0.00	
280	1XXX	6XX	1,405.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			49,570.00	0.00	0.00	0.00	49,570.00

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
FY2012-13

Submit ID: 0113-17076080

07 Cascade County
0113 Belt H S

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

Governmental Activities:*	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	3,513.00	0.00	0.00	0.00	3,513.00
Land Improvements	23,988.00	0.00	0.00	0.00	23,988.00
Buildings	3,587,539.00	0.00	0.00	0.00	3,587,539.00
Machinery and Equipment	563,298.00	0.00	0.00	0.00	563,298.00
Totals at Historical Cost	4,178,338.00	0.00	0.00	0.00	4,178,338.00
Less Accumulated Depreciation For:					
Building Accum	1,498,155.00	0.00	0.00	0.00	1,498,155.00
Total Accumulated Depreciation	1,498,155.00	0.00	0.00	0.00	1,498,155.00
Governmental Activities, Capital Assets, net	2,680,183.00	0.00	0.00	0.00	2,680,183.00

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.

Trustees' Financial Summary
FY2012-13

Submit ID: 0113-17076080

07 Cascade County
0113 Belt H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance (7/1/2012)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2013) [a + b - c - d]	(f) Current Portion Due FY2014	(g) Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
10/27/2005	285,000.00	0.00	65,000.00	0.00	220,000.00	70,000.00	150,000.00
Compensated Absences	47,719.84	0.00	0.00	0.00	47,719.84	0.00	0.00
Total Governmental Activity Long-Term Liabilities	332,719.84	0.00	65,000.00	0.00	267,719.84	70,000.00	150,000.00

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

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