



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

**08 Chouteau County
0171 Benton Lake Elem**

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: Vivian Charlson

Phone #: (406) 734-5312

(Signature)

(Date)

Chair, Board of Trustees: Brent MacDonald

(Signature)

(Date)

County Superintendent: Rick Cook

(Signature)

(Date)

Software

Accounting Package: Quickbooks

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.



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

**08 Chouteau County
0171 Benton Lake Elem**

Project Reporter Codes

| PRC | Title | Project Type | Project Number | CFDA # |
|------------|--|---------------------|-----------------------|---------------|
| 016 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | 0801713904 | 84.358A |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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) | 26,052.20 | 566.95 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 67.21 | 1.16 | | |
| 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) | 10.00 | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 26,129.41 | 568.11 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | 297.26 | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 67.21 | 1.16 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 364.47 | 1.16 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 25,764.94 | 566.95 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 25,764.94 | 566.95 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 26,129.41 | 568.11 | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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) | | 8,608.29 | 3,904.38 | |
| 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 | | 8,608.29 | 3,904.38 | |
| 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 | | 8,608.29 | 3,904.38 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 8,608.29 | 3,904.38 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 8,608.29 | 3,904.38 | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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) | | | | |
| 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 | | | | |
| 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 | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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) | 180.83 | 228.46 | | |
| 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 | 180.83 | 228.46 | | |
| 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) | | | | |
| 48 | Fund Balance for Budget | 180.83 | 228.46 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 180.83 | 228.46 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 180.83 | 228.46 | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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) | | | | |
| 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 | | | | |
| 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 | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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) | | | | |
| 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) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | 46,837.72 | 41,652.01 |
| 1190 Penalties and Interest on Taxes | 98.39 | 46.53 |
| 1510 Interest Earnings | 2.44 | 0.00 |
| 1900 Other Revenue from Local Sources | 136.42 | 10.04 |
| 3110 Direct State Aid | 41,247.63 | 33,227.30 |
| 3111 Quality Educator | 3,108.92 | 3,108.92 |
| 3113 Indian Education For All | 285.60 | 204.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 2,107.70 | 903.78 |
| 3444 State School Block Grant | 3,640.04 | 5,755.12 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 424.36 |
| 6100 Material Prior Period Revenue Adjustments | -96.38 | 0.00 |
| 7810 Education Jobs Fund | 48.38 | 0.00 |

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

97,416.86 85,332.06

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 | 39,053.39 | 45,725.39 |
| 2XX Personal Services - Employee Benefits | 378.69 | 301.90 |
| 5XX Other Purchased Services | 1,033.13 | 279.50 |
| 6XX Supplies and Materials | 756.78 | 3,625.01 |
| 8XX Other Expenditures | 1,686.02 | 2,762.86 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 12,663.00 | 0.00 |
| 5XX Other Purchased Services | 3,074.81 | 0.00 |
| 6XX Supplies and Materials | 484.66 | 0.00 |
| 810 Dues and Fees | 121.50 | 0.00 |
| 8XX Other Expenditures | 10,741.01 | 0.00 |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 0.00 | 7,200.00 |
| 5XX Other Purchased Services | 0.00 | 3,453.47 |
| 6XX Supplies and Materials | 0.00 | 486.39 |
| 8XX Other Expenditures | 0.00 | 225.00 |
| 26XX Operation and Maintenance of Plant Services | | |
| 3XX Purchased Professional and Technical Services | 1,157.50 | 1,158.00 |
| 4XX Purchased Property Services | 8,252.48 | 8,316.03 |
| 5XX Other Purchased Services | 1,520.00 | 1,696.00 |
| 6XX Supplies and Materials | 421.72 | 4,906.16 |

280 Special Education - Local and State



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 |
|--|---------|--|--------|------------|------------|
| | 280 | Special Education - Local and State | | | |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | 920 Resources Transferred to Other School Districts or Cooperatives | | 3,035.07 | 1,333.15 |
| | 365 | Indian Education for All - OTO & Ongoing | | | |
| | | 21XX Support Services - Students | | | |
| | | 6XX Supplies and Materials | | 285.60 | 0.00 |
| | | 34XX Extracurricular - Activities | | | |
| | | 5XX Other Purchased Services | | 0.00 | 204.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 84,665.36 | 81,672.86 |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 22,105.74 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 85,332.06 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 81,672.86 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 25,764.94 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | 0.00 | 704.91 |
| 1190 Penalties and Interest on Taxes | 0.00 | 0.13 |
| 2220 County On-Schedule Trans Reimb | 1,629.20 | 1,651.80 |
| 3210 State On-Schedule Trans Reimb | 1,563.41 | 1,650.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,192.61 | 4,006.84 |

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 | | |
| 5XX Other Purchased Services | 3,126.80 | 3,693.38 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 3,126.80 | 3,693.38 |

Schedule Of Changes Worksheet

| | | | |
|--|------|----------|------|
| Beginning Fund Balance | | 253.49 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 4,006.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 3,693.38 | (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) | | 566.95 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | 6.16 | 4.29 |
| 2240 County Retirement Distribution | 9,212.65 | 7,411.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 9,218.81 | 7,415.66 |

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 | 7,152.41 | 7,177.76 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 550.80 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 7,152.41 | 7,728.56 |

Schedule Of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 8,921.19 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 7,415.66 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 7,728.56 | (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) | 8,608.29 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 |
|--|------------|
| 016 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 19,150.05 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 19,150.05 |

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

| PRC Program Function Object | 2013 Value |
|--|------------|
| 016 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 16,588.99 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 16,588.99 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 1,343.32 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 19,150.05 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 16,588.99 | (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) | 3,904.38 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-----------|--------------|------------|
| 016 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 19,150.05 | 16,588.99 | 2,561.06 |
| Total | 19,150.05 | 16,588.99 | 2,561.06 |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 |
|--|------------|------------|
| 3281 State Technology Aid | 101.26 | 79.57 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 101.26 | 79.57 |

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 | 101.26 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 79.57 | (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) | 180.83 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 |
|--|------------|------------|
| 1900 Other Revenue from Local Sources | 25.76 | 202.70 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 25.76 | 202.70 |

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

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

Schedule Of Changes Worksheet

| | | |
|---|--------|------------|
| Beginning Fund Balance | 25.76 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 202.70 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 228.46 (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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 | 0.00 | 0.00 |
| 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 | 39,053.39 | 45,660.39 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 577.88 | 848.80 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 15.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 4,545.13 | 0.00 |
| 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: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|----------|
| a. Instructional Block Grant Entitlement | 1,201.04 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 1,201.04 |

Prorated Cooperative Cost Payments:

| | |
|---|----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 400.32 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 1,729.49 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 1,333.15 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 297.26 |

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: 75%



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|----------|---------|---------|---------|----------|
| 280 | 1XXX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 0.00 | 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 | 0.00 | 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 | 1,333.15 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 1,333.15 | 0.00 | 0.00 | 0.00 | 1,333.15 |

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: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|--------------------------|--------------------|------------------|-----------------|-----------------------|
| Land | 2,162.00 | 0.00 | 0.00 | 0.00 | 2,162.00 |
| Buildings | 100,571.45 | 0.00 | 0.00 | 0.00 | 100,571.45 |
| Machinery and Equipment | 20,091.68 | 0.00 | 0.00 | 0.00 | 20,091.68 |
| Totals at Historical Cost | 122,825.13 | 0.00 | 0.00 | 0.00 | 122,825.13 |
| Governmental Activities, Capital Assets, net | 122,825.13 | 0.00 | 0.00 | 0.00 | 122,825.13 |

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

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

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

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0171-28328065

08 Chouteau County
0171 Benton Lake Elem

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- |

Activities

Total Activity Long-Term
Liabilities

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

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