



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0137-31555558

**08 Chouteau County  
0137 Big Sandy Elem**

**\*\* Recalculated \*\***

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Maryetta Engle

**Phone #:** (406) 378-2501

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

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

**Chair, Board of Trustees:** Brandon Gasvoda

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

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

**County Superintendent:** Rick Cook

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
016	Title I, Part A, Improving Basic Programs	FEDERAL	0801373112	84.010A
017	Title I, Part A, Improving Basic Programs	FEDERAL	0801373113	84.010A
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A094194	84.358A
128	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371413	84.367
129	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371412	84.367
135	Public Health Emergency Preparedness	FEDERAL		93.069
140	Title VII, Indian Education	FEDERAL	STATE	84.060



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	82,655.31	18,543.66	166,646.39	189.63
02	Taxes Receivable - Real and Personal (120-149)	6,535.78	1,219.97	37.93	
03	Taxes Receivable - Protested (150-159)	14,349.01	3,920.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				596.98
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	103,540.10	23,684.23	166,684.32	786.61
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				596.98
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,884.79	5,140.57	37.93	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	20,884.79	5,140.57	37.93	596.98
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	82,655.31	18,543.66	166,646.39	189.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	82,655.31	18,543.66	166,646.39	189.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	103,540.10	23,684.23	166,684.32	786.61



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		36,909.89	3,664.49	
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)			695.45	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		36,909.89	4,359.94	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			299.35	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			299.35	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		36,909.89	4,060.59	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		36,909.89	4,060.59	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		36,909.89	4,359.94	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	521.84	19.09		
02	Taxes Receivable - Real and Personal (120-149)	268.63			
03	Taxes Receivable - Protested (150-159)	543.28			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,333.75	19.09		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	811.91			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	811.91			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	521.84	19.09		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	521.84	19.09		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,333.75	19.09		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	233.34	5,968.16		
02	Taxes Receivable - Real and Personal (120-149)		67.15		
03	Taxes Receivable - Protested (150-159)		801.36		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	233.34	6,836.67		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		868.51		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		868.51		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	233.34	5,968.16		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	233.34	5,968.16		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	233.34	6,836.67		



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	215,447.93	344,680.37
1113 District Levy - Heavy Motor Vehicles	167.00	181.61
1190 Penalties and Interest on Taxes	1,201.46	656.63
1510 Interest Earnings	443.66	69.93
1900 Other Revenue from Local Sources	292.96	0.00
3110 Direct State Aid	296,958.12	338,080.98
3111 Quality Educator	37,726.88	36,257.60
3112 At Risk Student	4,275.20	4,661.42
3113 Indian Education For All	2,264.40	2,550.00
3114 American Indian Achievement Gap	1,200.00	2,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,711.05	18,766.25
3120 State Guaranteed Tax Base Aid	5,458.03	0.00
3444 State School Block Grant	78,506.90	86,236.78
3446 SB372 Block Grant Reimbursement	0.00	2,585.02
3460 Montana Oil and Gas Tax	2,584.09	1,050.35
7810 Education Jobs Fund	348.28	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>663,585.96</b>	<b>838,176.94</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	323,003.61	356,737.72
2XX Personal Services - Employee Benefits	62,866.18	110,051.86
4XX Purchased Property Services	978.35	852.91
5XX Other Purchased Services	3,365.75	3,031.24
6XX Supplies and Materials	40,570.12	27,012.99
810 Dues and Fees	986.50	2,885.75
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	0.00	2,701.16
6XX Supplies and Materials	6,690.58	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	21,750.00	21,750.00
3XX Purchased Professional and Technical Services	24.00	0.00
4XX Purchased Property Services	0.00	65.98
5XX Other Purchased Services	824.43	3,023.85
6XX Supplies and Materials	6,026.24	5,287.41
810 Dues and Fees	11,197.93	13,358.99
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	22,327.94	22,988.48



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>24XX Support Services - School Administration</b>			
			4XX Purchased Property Services	0.00	52.95
			5XX Other Purchased Services	82.14	158.41
			6XX Supplies and Materials	496.11	1,136.11
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	23,626.78	22,989.49
			2XX Personal Services - Employee Benefits	12,000.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	52,782.00	49,628.79
			4XX Purchased Property Services	41,572.35	42,479.85
			5XX Other Purchased Services	0.00	4,827.00
			6XX Supplies and Materials	17,708.86	8,516.41
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	59,416.78	86,141.14
			5XX Other Purchased Services	1,254.30	33.66
			6XX Supplies and Materials	4,047.41	1,792.25
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,838.09	2,064.15
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	171.53	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	1,876.78	3,571.84
			5XX Other Purchased Services	1,424.33	1,878.00
			6XX Supplies and Materials	0.00	71.91
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	7,513.28	6,489.61
			5XX Other Purchased Services	1,837.92	2,313.67
			6XX Supplies and Materials	278.89	1,856.91
			7XX Property and Equipment Acquisition	762.18	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	12,287.05	18,604.62
			6XX Supplies and Materials	22,175.47	15,345.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>763,763.88</u>	<u>839,700.84</u>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0137-31555558

08 Chouteau County  
0137 Big Sandy Elem

**\*\* Recalculated \*\***

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						84,179.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						838,176.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						839,700.84	(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)						82,655.31	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	43,476.66	60,103.45
1113 District Levy - Heavy Motor Vehicles	33.06	31.27
1190 Penalties and Interest on Taxes	344.80	113.87
1510 Interest Earnings	69.00	22.07
2220 County On-Schedule Trans Reimb	49,199.18	51,095.24
3210 State On-Schedule Trans Reimb	41,858.60	43,280.14
3444 State School Block Grant	2,341.77	3,868.36
3446 SB372 Block Grant Reimbursement	0.00	510.52
3460 Montana Oil and Gas Tax	579.88	190.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>137,902.95</b>	<b>159,215.31</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	46,472.00	62,011.24
2XX Personal Services - Employee Benefits	24,263.87	1,431.51
4XX Purchased Property Services	9,586.48	15,083.11
5XX Other Purchased Services	64,400.62	66,829.47
6XX Supplies and Materials	15,828.22	20,980.65
810 Dues and Fees	331.95	128.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>160,883.14</b>	<b>166,464.93</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						25,793.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						159,215.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						166,464.93	(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)						18,543.66	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	188.79	1.24
1190 Penalties and Interest on Taxes	17.10	0.52
1510 Interest Earnings	811.22	580.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,017.11</u>	<u>581.84</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	32,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>32,500.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	198,564.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	581.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	166,646.39	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1.63	1.95
1611 National School Lunch Program	32,618.35	31,328.11
3220 State Food Services Match	0.00	93.13
4550 Federal Child Nutrition	61,500.47	57,416.33
4552 Fresh Fruit And Vegetable	0.00	6,156.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>94,120.45</b>	<b>94,995.70</b>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	54,571.69	43,230.39
4XX Purchased Property Services	689.87	1,202.11
5XX Other Purchased Services	3,058.50	5,012.08
6XX Supplies and Materials	31,760.55	50,608.82
8XX Other Expenditures	479.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>90,559.61</b>	<b>100,303.40</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		5,497.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		94,995.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		100,303.40	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		189.63	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	102.62	56.86
1900 Other Revenue from Local Sources	127.75	0.00
2240 County Retirement Distribution	91,513.33	94,053.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>91,743.70</b>	<b>94,110.83</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	48,192.60	52,366.18
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,288.63	3,288.63
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	3,197.97	3,325.84
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,401.62	3,266.70
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,114.84	6,919.11
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,763.82	4,766.54
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,562.19	10,781.43
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	2,576.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	283.42	517.69
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	760.87	758.40
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	8,614.66	6,422.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>89,180.62</b>	<b>94,988.94</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						37,788.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						94,110.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,988.94 (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)						36,909.89 (5)





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>128 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,180.59
2XX Personal Services - Employee Benefits	632.48
5XX Other Purchased Services	1,305.38
	6,118.45
<b>128 Subtotal</b>	
<b>129 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,431.00
2XX Personal Services - Employee Benefits	216.00
5XX Other Purchased Services	2,318.00
	3,965.00
<b>129 Subtotal</b>	
<b>135 Public Health Emergency Preparedness</b>	
<b>473 Public Health Emergency Preparedness</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	44.78
	44.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	110,666.60

#### Schedule Of Changes Worksheet

Beginning Fund Balance	4,134.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,592.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,666.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,060.59	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
016 Title I, Part A, Improving Basic Programs	2,604.00	2,604.00	0.00
017 Title I, Part A, Improving Basic Programs	61,051.30	61,080.65	-29.35
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	36,853.72	36,853.72	0.00
128 Title II, Part A, Teacher/Principal Train/Recruit	6,118.45	6,118.45	0.00
129 Title II, Part A, Teacher/Principal Train/Recruit	3,965.00	3,965.00	0.00
135 Public Health Emergency Preparedness	0.00	44.78	-44.78
<b>Total</b>	<b>110,592.47</b>	<b>110,666.60</b>	<b>-74.13</b>



# Trustees' Financial Summary

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08 Chouteau County  
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**\*\* Recalculated \*\***

## 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	9,259.25	14,437.42
1113 District Levy - Heavy Motor Vehicles	7.55	7.60
1190 Penalties and Interest on Taxes	282.87	27.97
1510 Interest Earnings	16.47	6.83
3281 State Technology Aid	758.40	836.92
3460 Montana Oil and Gas Tax	92.82	45.12

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>10,417.36</u>	<u>15,361.86</u>
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	2,073.29	1,778.62
6XX Supplies and Materials	14,015.99	13,506.53
7XX Property and Equipment Acquisition	1,166.66	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>17,255.94</u>	<u>15,285.15</u>
--	------------------	------------------

### Schedule Of Changes Worksheet

Beginning Fund Balance		445.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		15,361.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		15,285.15	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)		521.84	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	17.65	7.25
3445 State Combined Fund School Block Grant	3,423.98	4,543.04
3447 SB372 Combined Block Grant Reimbursement	0.00	374.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,441.63</b>	<b>4,924.52</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,523.50	0.00
4XX Purchased Property Services	0.00	262.10
6XX Supplies and Materials	4,084.41	5,347.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,607.91</b>	<b>5,609.93</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		704.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,924.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,609.93	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)		19.09	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	3.45	0.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3.45	0.18

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	233.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.18	(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)	233.34	(5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	20,910.97	718.08
1113 District Levy - Heavy Motor Vehicles	16.52	0.00
1130 Tax Title and Property Sales	0.00	23.63
1190 Penalties and Interest on Taxes	86.75	31.27
1510 Interest Earnings	30.91	0.00
3460 Montana Oil and Gas Tax	206.17	37.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,251.32	810.48

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	21,427.48	10,719.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	21,427.48	10,719.98

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,877.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	810.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,719.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	5,968.16	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	29,531.14	45,242.83
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	310,794.27	338,188.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,919.13	2,090.31
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	28,041.19	30,368.48
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

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**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,766.25
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,766.25

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,255.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,023.26
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	90,031.20
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	86,141.14	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	33.66	0.00	0.00	0.00	
280	1XXX	6XX	1,792.25	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	2,064.15	0.00	0.00	0.00	
<b>Totals</b>			90,031.20	0.00	0.00	0.00	90,031.20

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	33,235.50	0.00	0.00	0.00	33,235.50
Buildings	1,830,944.00	0.00	0.00	0.00	1,830,944.00
Machinery and Equipment	339,832.00	0.00	44,846.50	38,333.90	346,344.60
Totals at Historical Cost	2,204,011.50	0.00	44,846.50	38,333.90	2,210,524.10
Less Accumulated Depreciation For:					
Improvement Accum	1,754,378.00	0.00	3,240.00	0.00	1,757,618.00
Machinery and Equipment Accum	272,376.00	0.00	19,315.00	23,958.00	267,733.00
Total Accumulated Depreciation	2,026,754.00	0.00	22,555.00	23,958.00	2,025,351.00
Governmental Activities, Capital Assets, net	177,257.50	0.00	22,291.50	14,375.90	185,173.10

\* 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	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	464.29	0.00	0.00
General Administration (23XX)	474.87	0.00	0.00
School Administration (24XX)	263.50	0.00	0.00
Operations and Maintenance (26XX)	10,298.06	0.00	0.00
Transportation (27XX)	10,664.74	0.00	0.00
Food Service (31XX)	389.60	0.00	0.00
Total Depreciation for FY2013	22,555.06	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	41,182.60	4,584.81	0.00	0.00	45,767.41	0.00	45,767.41
Other Post Employment Benefits	61,151.00	0.00	0.00	0.00	61,151.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	102,333.60	4,584.81	0.00	0.00	106,918.41	0.00	45,767.41

\* 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.