



Trustees' Financial Summary

FY2012-13

Submit ID: 0138-42734795

**08 Chouteau County
0138 Big Sandy H S**

**** 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

PRC	Title	Project Type	Project Number	CFDA #
114	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801388107BG	84.048A
123	Vo Ed Agriculture	STATE	0081-0805-01-069	State
128	Public Health Emergency Preparedness	STATE	STATE	NA
134	Advancing Agriculture Education Program	STATE		NA
135	Quality Schools Facility Grant	STATE		NA
138	Miscellaneous State Grant	STATE		State



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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)	82,820.93	24,969.65	219,000.17	
02	Taxes Receivable - Real and Personal (120-149)	5,410.74	1,615.28	27.47	
03	Taxes Receivable - Protested (150-159)	14,761.65	4,218.44		
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	102,993.32	30,803.37	219,027.64	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,172.39	5,833.72	27.47	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20,172.39	5,833.72	27.47	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	82,820.93	24,969.65	219,000.17	
52	TOTAL FUND BALANCE/EQUITY	82,820.93	24,969.65	219,000.17	
53	TOTAL LIABILITIES AND FUND BALANCE	102,993.32	30,803.37	219,027.64	



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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)		30,557.34	12,942.83	2,033.08
02	Taxes Receivable - Real and Personal (120-149)				78.91
03	Taxes Receivable - Protested (150-159)				162.07
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		30,557.34	12,942.83	2,274.06
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				240.98
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				240.98
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		30,557.34	12,942.83	2,033.08
52	TOTAL FUND BALANCE/EQUITY		30,557.34	12,942.83	2,033.08
53	TOTAL LIABILITIES AND FUND BALANCE		30,557.34	12,942.83	2,274.06



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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)	3,215.14			
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)	1,350.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,565.14			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,350.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,350.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,215.14			
52	TOTAL FUND BALANCE/EQUITY	3,215.14			
53	TOTAL LIABILITIES AND FUND BALANCE	4,565.14			



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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)	6,471.24	24.01		
02	Taxes Receivable - Real and Personal (120-149)	648.03			
03	Taxes Receivable - Protested (150-159)	1,405.44			
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	8,524.71	24.01		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,053.47			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,053.47			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	6,471.24	24.01		
52	TOTAL FUND BALANCE/EQUITY	6,471.24	24.01		
53	TOTAL LIABILITIES AND FUND BALANCE	8,524.71	24.01		



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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)	38.85	32,969.22		
02	Taxes Receivable - Real and Personal (120-149)		78.29		
03	Taxes Receivable - Protested (150-159)		1,089.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	38.85	34,136.66		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,167.44		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,167.44		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	38.85	32,969.22		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	38.85	32,969.22		
53	TOTAL LIABILITIES AND FUND BALANCE	38.85	34,136.66		



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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)			64,687.83	
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			64,687.83	
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			64,687.83	
52	TOTAL FUND BALANCE/EQUITY			64,687.83	
53	TOTAL LIABILITIES AND FUND BALANCE			64,687.83	



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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	272,559.08	315,187.46
1113 District Levy - Heavy Motor Vehicles	208.06	146.23
1190 Penalties and Interest on Taxes	1,044.78	649.33
1510 Interest Earnings	264.63	84.97
1900 Other Revenue from Local Sources	0.00	31.40
3110 Direct State Aid	266,907.81	273,718.89
3111 Quality Educator	20,086.33	22,845.42
3112 At Risk Student	2,690.70	2,574.65
3113 Indian Education For All	1,101.60	1,101.60
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	14,929.72	18,807.57
3117 State Tuition for State Placement	12,338.08	0.00
3120 State Guaranteed Tax Base Aid	34,570.00	33,264.90
3444 State School Block Grant	46,306.60	56,278.66
3446 SB372 Block Grant Reimbursement	0.00	3,265.36
3460 Montana Oil and Gas Tax	26,780.04	11,847.28
7810 Education Jobs Fund	313.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	700,500.47	740,003.72

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	227,275.46	237,288.55
2XX Personal Services - Employee Benefits	84,464.50	99,569.30
3XX Purchased Professional and Technical Services	83.34	0.00
4XX Purchased Property Services	1,542.14	866.80
5XX Other Purchased Services	5,509.85	4,208.36
6XX Supplies and Materials	16,571.57	16,672.73
810 Dues and Fees	1,439.19	1,184.35
21XX Support Services - Students		
6XX Supplies and Materials	2,437.41	0.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	2,268.85
23XX Support Services - General Administration		
1XX Personal Services - Salaries	29,000.00	29,560.00
3XX Purchased Professional and Technical Services	24.00	0.00
4XX Purchased Property Services	0.00	105.74
5XX Other Purchased Services	1,699.77	3,307.69
6XX Supplies and Materials	7,671.52	5,086.05



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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				
	23XX Support Services - General Administration				
			810 Dues and Fees	7,221.37	10,033.98
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	62,270.96	60,676.36
			4XX Purchased Property Services	41.07	0.00
			5XX Other Purchased Services	18.00	631.62
			6XX Supplies and Materials	484.89	615.89
	25XX Support Services - Business				
			1XX Personal Services - Salaries	22,314.29	23,439.76
			2XX Personal Services - Employee Benefits	11,000.00	2,202.47
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	36,250.41	31,168.10
			4XX Purchased Property Services	54,162.72	39,994.40
			5XX Other Purchased Services	0.00	4,827.00
			6XX Supplies and Materials	17,637.79	7,482.04
			7XX Property and Equipment Acquisition	5,148.25	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	22,072.73	44,550.02
			5XX Other Purchased Services	1,665.98	1,141.39
			6XX Supplies and Materials	359.94	922.92
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	844.53	891.71
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			5XX Other Purchased Services	1,199.16	893.93
			6XX Supplies and Materials	2,797.60	762.22
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	17,153.16	18,501.46
			4XX Purchased Property Services	9,665.72	0.00
			5XX Other Purchased Services	0.00	10,532.60
			6XX Supplies and Materials	0.00	140.65
			810 Dues and Fees	252.00	550.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	37,185.64	36,959.94
			5XX Other Purchased Services	17,434.00	18,667.80
			6XX Supplies and Materials	1,408.94	4,932.09
			7XX Property and Equipment Acquisition	1,524.36	0.00
			810 Dues and Fees	0.00	2,200.00
	910 Food Services				



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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
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	29,675.15	18,143.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>737,507.41</u>	<u>740,980.42</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					83,797.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					740,003.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					740,980.42	(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)					82,820.93	(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	37,457.12	93,525.58
1113 District Levy - Heavy Motor Vehicles	27.18	45.05
1190 Penalties and Interest on Taxes	287.57	139.96
1510 Interest Earnings	193.45	46.35
2220 County On-Schedule Trans Reimb	22,184.30	21,441.96
3210 State On-Schedule Trans Reimb	22,467.50	21,405.24
3444 State School Block Grant	2,993.43	4,294.33
3446 SB372 Block Grant Reimbursement	0.00	425.98
3460 Montana Oil and Gas Tax	5,253.17	2,783.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90,863.72	144,107.49

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	35,587.92	61,448.73
2XX Personal Services - Employee Benefits	30,231.23	3,114.33
4XX Purchased Property Services	9,666.57	19,013.52
5XX Other Purchased Services	42,445.17	45,882.69
6XX Supplies and Materials	15,169.42	13,326.69
8XX Other Expenditures	239.55	126.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	133,339.86	142,912.41



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						23,774.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						144,107.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						142,912.41	(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)						24,969.65	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	129.47	95.56
1190 Penalties and Interest on Taxes	9.20	0.28
1510 Interest Earnings	1,140.21	700.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,278.88	796.79

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	250,703.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	796.79	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	219,000.17	(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	81.28	58.42
2240 County Retirement Distribution	79,539.13	74,855.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,620.41	74,913.99

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	36,965.48	38,090.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,384.82	4,433.98
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,560.36	8,809.69
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,208.86	3,272.44
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,045.32	4,051.26
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,573.90	8,172.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,337.37	5,861.55
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,127.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	674.44	430.58
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,186.35	2,336.26
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,939.09	3,864.17
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	1,036.92



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

71,875.99

81,486.40

Schedule Of Changes Worksheet

Beginning Fund Balance						37,129.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74,913.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						81,486.40	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,557.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
114 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,963.00
123 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,900.00
134 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,063.00

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

PRC Program Function Object	2013 Value
114 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	600.00
6XX Supplies and Materials	5,363.00
114 Subtotal	5,963.00
123 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	578.63
6XX Supplies and Materials	1,309.96
123 Subtotal	1,888.59
128 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	19.95
134 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
5XX Other Purchased Services	200.00
135 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,963.21
6XX Supplies and Materials	8,192.00
135 Subtotal	16,155.21



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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
138 Miscellaneous State Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>24,826.75</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	29,706.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,063.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,826.75	(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)	12,942.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 Vo Ed Carl Perkins Basic Grant	5,963.00	5,963.00	0.00
123 Vo Ed Agriculture	1,900.00	1,888.59	11.41
128 Public Health Emergency Preparedness	0.00	19.95	-19.95
134 Advancing Agriculture Education Program	200.00	200.00	0.00
135 Quality Schools Facility Grant	0.00	16,155.21	-16,155.21
138 Miscellaneous State Grant	0.00	600.00	-600.00
Total	<u>8,063.00</u>	<u>24,826.75</u>	<u>-16,763.75</u>



Trustees' Financial Summary

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**** Recalculated ****

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	1,837.74	4,708.97
1113 District Levy - Heavy Motor Vehicles	1.35	2.28
1190 Penalties and Interest on Taxes	9.09	6.77
1340 Fees for Adult Education	153.00	132.00
1510 Interest Earnings	8.92	2.74
3460 Montana Oil and Gas Tax	196.63	141.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,206.73	4,993.78

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	4,588.00	3,213.00
5XX Other Purchased Services	290.82	0.00
6XX Supplies and Materials	0.00	152.00
810 Dues and Fees	80.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,958.82	3,365.00

Schedule Of Changes Worksheet

Beginning Fund Balance	404.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,993.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,365.00	(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)	2,033.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	0.00	1,380.00
1510 Interest Earnings	7.60	10.30
3260 State Driver's Education Reimbursement	0.00	1,260.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.60	2,650.80

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	233.33	334.95
6XX Supplies and Materials	573.47	510.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	806.80	845.81

Schedule Of Changes Worksheet

Beginning Fund Balance	1,410.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,650.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	845.81	(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)	3,215.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	20,766.25	37,621.29
1113 District Levy - Heavy Motor Vehicles	15.85	17.91
1190 Penalties and Interest on Taxes	103.13	62.82
1510 Interest Earnings	89.22	28.48
3281 State Technology Aid	659.41	669.83
3460 Montana Oil and Gas Tax	1,952.42	1,223.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,586.28	39,624.20

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		
3XX Purchased Professional and Technical Services	22,924.00	0.00
4XX Purchased Property Services	170.75	5,689.01
5XX Other Purchased Services	0.00	41.81
6XX Supplies and Materials	10,228.49	13,062.75
7XX Property and Equipment Acquisition	5,333.34	0.00
810 Dues and Fees	0.00	80.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	25,268.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,656.58	44,142.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						10,989.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,624.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,142.07	(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)						6,471.24	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8.01	11.27
3445 State Combined Fund School Block Grant	3,902.27	5,622.38
3447 SB372 Combined Block Grant Reimbursement	0.00	563.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3,910.28</u>	<u>6,196.90</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		
1XXX Instruction		
6XX Supplies and Materials	2,732.94	7,755.35
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	16.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,732.94</u>	<u>7,772.23</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,599.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,196.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,772.23 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		24.01 (5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	24,452.73	2,720.02
1113 District Levy - Heavy Motor Vehicles	18.76	0.00
1190 Penalties and Interest on Taxes	99.64	41.31
1510 Interest Earnings	154.71	116.10
3460 Montana Oil and Gas Tax	2,298.42	439.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,024.26	3,316.77

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	26,209.32	12,979.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,209.32	12,979.60

Schedule Of Changes Worksheet

Beginning Fund Balance	42,632.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,316.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,979.60	(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)	32,969.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	118,256.71	118,910.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,256.71	118,910.75

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	107,611.10	123,151.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	107,611.10	123,151.86

Schedule Of Changes Worksheet

Beginning Fund Balance	68,928.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,910.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,151.86	(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)	64,687.83	(5)



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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	20,561.04	30,100.92
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	216,228.46	223,643.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,064.75	3,145.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	38,775.82	25,912.59
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,107.02
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,107.02

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,702.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,674.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,506.04
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,550.02	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	1,141.39	0.00	0.00	0.00	
280	1XXX	6XX	922.92	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	891.71	0.00	0.00	0.00	
Totals			47,506.04	0.00	0.00	0.00	47,506.04

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: 0138-42734795

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	100,478.50	0.00	0.00	0.00	100,478.50
Buildings	3,864,070.00	0.00	0.00	0.00	3,864,070.00
Machinery and Equipment	354,871.00	-0.22	44,846.50	38,333.90	361,383.38
Totals at Historical Cost	4,319,419.50	-0.22	44,846.50	38,333.90	4,325,931.88
Less Accumulated Depreciation For:					
Improvement Accum	3,783,643.00	0.00	4,168.00	0.00	3,787,811.00
Machinery and Equipment Accum	263,918.00	0.00	18,962.00	23,959.00	258,921.00
Total Accumulated Depreciation	4,047,561.00	0.00	23,130.00	23,959.00	4,046,732.00
Governmental Activities, Capital Assets, net	271,858.50	-0.22	21,716.50	14,374.90	279,199.88

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,947.94	0.00	0.00
School Administration (24XX)	511.50	0.00	0.00
Operations and Maintenance (26XX)	5,686.20	0.00	0.00
Transportation (27XX)	14,539.74	0.00	0.00
Extracurricular (34XX, 35XX)	444.33	0.00	0.00
Total Depreciation for FY2013	23,129.71	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0138-42734795

08 Chouteau County

**** Recalculated ****

0138 Big Sandy H S

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-
Governmental Activities*							
Compensated Absences	48,834.76	0.00	0.00	10,541.75	38,293.01	0.00	38,293.01
Other Post Employment Benefits	50,360.00	0.00	0.00	0.00	50,360.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	99,194.76	0.00	0.00	10,541.75	88,653.01	0.00	38,293.01

* 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.