



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

**16 Gallatin County
1239 Big Sky School K-12**

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: Marie Goode

Phone #: (406) 995-4281

(Signature)

(Date)

Chair, Board of Trustees: Loren Bough

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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16 Gallatin County
1239 Big Sky School K-12

Project Reporter Codes

| PRC | Title | Project Type | Project Number | CFDA # |
|-----|--|--------------|----------------|---------|
| 003 | Library Donations | LOCAL | | |
| 004 | 3 Rivers Field Trip Grants | LOCAL | | |
| 005 | Misc Field Trip Donations | LOCAL | | |
| 006 | Boosters | LOCAL | | |
| 007 | Cabin Project | LOCAL | | |
| 010 | Exxon Grant | LOCAL | | |
| 013 | Miscellaneous | LOCAL | | |
| 015 | School Science Fair | LOCAL | | |
| 016 | Gallatin Women's Club Donations | LOCAL | | |
| 017 | School Year Book | LOCAL | | |
| 021 | Title II, Part A, Teacher/Principal Train/Recruit | FEDERAL | 016 1239 1413 | 84.367 |
| 023 | After School Program | LOCAL | | |
| 028 | Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | FEDERAL | REAP | 84.358A |
| 030 | Medicaid | STATE | 156 | State |
| 034 | Ophir School Council | LOCAL | | |
| 047 | Community Library | LOCAL | | |
| 050 | HS Art Donation | LOCAL | | |
| 056 | Indirect Cost Recoveries | FEDERAL | | |
| 057 | Yellowstone Club Community Foundation Grant-Science | LOCAL | | |
| 063 | Yellowstone Club Community Foundation-Technology Grant | LOCAL | | |
| 064 | Yellowstone Club Community Foundation-Nutrition Grant | LOCAL | | |
| 065 | HS Film DVD Sales | LOCAL | | |
| 078 | RtI Training | STATE | | |
| 079 | Arneson Donation | LOCAL | | |
| 080 | FOBSE-Choral Paraprofessional | LOCAL | | |
| 081 | HealthierUS School Challenge Mini Grant | FEDERAL | 16-12392112HS | 10.574 |
| 086 | Music Program Donations | LOCAL | | |
| 087 | Title I - Incentive | FEDERAL | | |
| 088 | 3Rivers Scholarship | LOCAL | | |
| 089 | 5th Grade Economy Project | LOCAL | | |
| 090 | FOBSE WMPAC Artistic Director | LOCAL | | |
| 091 | Flexible Spending Account Funds | LOCAL | | |
| 092 | Multi-District Incentive Payment | STATE | | |
| 093 | Drake Donation | LOCAL | | |
| 094 | 3 Rivers Video Grant | LOCAL | | |
| 095 | Summer School Donation | LOCAL | | |
| 096 | FOBSE-Wireless Connection Donation | LOCAL | | |



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FY2012-13

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16 Gallatin County
1239 Big Sky School K-12

Project Reporter Codes

| PRC | Title | Project Type | Project Number | CFDA # |
|-----|---|--------------|-------------------|---------|
| 312 | Title I, Part A, Improving Basic Programs | FEDERAL | 016 1239 3113 | 84.010A |
| 361 | Services for Significant Needs Students | STATE | 16 1239 76 13 P11 | State |
| 377 | IDEA Part B (Trans from Coop) | FEDERAL | | 84.027A |
| 390 | Vo Ed Tech Ed/Industrial Arts | STATE | | State |
| 451 | Vo Ed Carl Perkins Basic Grant | FEDERAL | 016 1239 8113 | 84.048A |
| 910 | Budget Amendment | | | |
| 911 | Budget Amendment | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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) | 165,068.82 | 26,146.60 | 140.39 | -2,638.08 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 88,991.48 | 16,262.67 | 4,227.42 | |
| 03 | Taxes Receivable - Protested (150-159) | 3,855.99 | 691.93 | 170.10 | |
| 04 | Receivables from Other Funds (160-179) | 1,950.00 | | | |
| 05 | Due From Other Governments (180) | | | | 371.21 |
| 06 | Other Current Assets (190-210) | 277.20 | | | 30.80 |
| 07 | Inventories (220 & 230) | | | | 2,638.08 |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | 8,569.00 | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 268,712.49 | 43,101.20 | 4,537.91 | 402.01 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 14,326.99 | 50.00 | | 170.25 |
| 25 | Deferred Revenue (680) | 92,847.47 | 16,954.60 | 4,397.52 | 1,627.85 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 107,174.46 | 17,004.60 | 4,397.52 | 1,798.10 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | 2,638.08 |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 161,538.03 | 26,096.60 | 140.39 | -4,034.17 |
| 52 | TOTAL FUND BALANCE/EQUITY | 161,538.03 | 26,096.60 | 140.39 | -1,396.09 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 268,712.49 | 43,101.20 | 4,537.91 | 402.01 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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) | 35,946.55 | 132,117.52 | 55,390.29 | 15,243.37 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 60.58 | | | 587.44 |
| 03 | Taxes Receivable - Protested (150-159) | | | | 35.74 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 3,180.32 | |
| 06 | Other Current Assets (190-210) | | | 27,541.39 | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 36,007.13 | 132,117.52 | 86,112.00 | 15,866.55 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | 51.06 | 13,731.54 | |
| 25 | Deferred Revenue (680) | 60.58 | | | 623.18 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 60.58 | 51.06 | 13,731.54 | 623.18 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 35,946.55 | 132,066.46 | 72,380.46 | 15,243.37 |
| 52 | TOTAL FUND BALANCE/EQUITY | 35,946.55 | 132,066.46 | 72,380.46 | 15,243.37 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 36,007.13 | 132,117.52 | 86,112.00 | 15,866.55 |



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FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Traffic Education Fund (18) | Non-Operating Fund (19) | Lease-Rental Fund (20) | Compensated Absence Fund (21) |
|---------------------------------------|--|-----------------------------|-------------------------|------------------------|-------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 3,643.67 | 13,641.51 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | 117.09 | |
| 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 | | | 3,760.76 | 13,641.51 |
| 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 | | | 3,760.76 | 13,641.51 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 3,760.76 | 13,641.51 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 3,760.76 | 13,641.51 |



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FY2012-13

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16 Gallatin County
1239 Big Sky School K-12

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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FY2012-13

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16 Gallatin County
1239 Big Sky School K-12

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) | | 4,254.72 | | 15,935.98 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 7,700.75 | | | 122,775.22 |
| 03 | Taxes Receivable - Protested (150-159) | 347.11 | | | 5,885.11 |
| 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 | 8,047.86 | 4,254.72 | | 144,596.31 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 8,047.86 | | | 128,660.33 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 8,047.86 | | | 128,660.33 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget | | 4,254.72 | | 15,935.98 |
| 52 | TOTAL FUND BALANCE/EQUITY | | 4,254.72 | | 15,935.98 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 8,047.86 | 4,254.72 | | 144,596.31 |



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
1239 Big Sky School K-12

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) | | 51,100.71 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 15,251.06 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 565.44 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | 4,808.39 | | | |
| 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 | 4,808.39 | 66,917.21 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | 2,067.09 | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 12,258.39 | | | |
| 25 | Deferred Revenue (680) | | 15,816.50 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | 14,325.48 | 15,816.50 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | -9,517.09 | 51,100.71 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | -9,517.09 | 51,100.71 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 4,808.39 | 66,917.21 | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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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FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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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FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Private Purpose Trust (spend interest (81)) | Interlocal Agreement Fund (82) | Student Extracurricular (84) | Private Purpose Trust (spend (85)) |
|---------------------------------------|--|---|--------------------------------|------------------------------|------------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 43,314.75 | | 10,088.53 | 386,679.33 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | 39.99 | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | 850.00 | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 43,314.75 | | 10,978.52 | 386,679.33 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 43,314.75 | | 10,978.52 | 386,679.33 |
| 52 | TOTAL FUND BALANCE/EQUITY | 43,314.75 | | 10,978.52 | 386,679.33 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 43,314.75 | | 10,978.52 | 386,679.33 |



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FY2012-13

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16 Gallatin County
1239 Big Sky School K-12

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) | | 78,907.39 | | |
| 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 | | 78,907.39 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | | 44,077.68 | | |
| 24 | Other Current Liabilities (621-679) | | 34,829.71 | | |
| 35 | TOTAL LIABILITIES | | 78,907.39 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 78,907.39 | | |



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FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | 887,792.74 | 891,171.09 |
| 1112 District Levy - Personal Property | 0.00 | 400.84 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 2,233.52 |
| 1190 Penalties and Interest on Taxes | 5,762.80 | 4,005.66 |
| 1320 Tuition from Schl Dists Within State | 6,641.27 | 11,081.58 |
| 1510 Interest Earnings | 1,760.90 | 2,727.16 |
| 3110 Direct State Aid | 720,474.17 | 779,099.66 |
| 3111 Quality Educator | 60,687.90 | 62,960.27 |
| 3112 At Risk Student | 689.18 | 946.95 |
| 3113 Indian Education For All | 4,753.20 | 4,651.20 |
| 3114 American Indian Achievement Gap | 0.00 | 200.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 35,078.15 | 33,478.99 |
| 3444 State School Block Grant | 27,243.01 | 29,400.90 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 1,649.57 |
| 7810 Education Jobs Fund | 844.99 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,751,728.31 | 1,824,007.39 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| 180 Summer School | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 0.00 | 958.80 |
| 2XX Personal Services - Employee Benefits | 0.00 | 5.00 |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 753,431.61 | 843,362.48 |
| 2XX Personal Services - Employee Benefits | 106,880.69 | 116,760.10 |
| 3XX Purchased Professional and Technical Services | 2,291.97 | 1,682.00 |
| 4XX Purchased Property Services | 3,223.09 | 4,487.67 |
| 5XX Other Purchased Services | 561.73 | 359.72 |
| 6XX Supplies and Materials | 39,699.24 | 30,300.42 |
| 7XX Property and Equipment Acquisition | 5,955.00 | 0.00 |
| 810 Dues and Fees | 224.00 | 115.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 40,966.91 | 40,658.11 |
| 2XX Personal Services - Employee Benefits | 2,261.34 | 452.64 |
| 3XX Purchased Professional and Technical Services | 1,194.63 | 1,195.94 |
| 5XX Other Purchased Services | 0.00 | 691.74 |
| 6XX Supplies and Materials | 1,602.79 | 44.76 |
| 221X Improvement of Instruction Services | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | | | | |
| | 221X Improvement of Instruction Services | | | | |
| | | | 1XX Personal Services - Salaries | 12,726.00 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 64.46 | 0.00 |
| | | | 5XX Other Purchased Services | 3,071.08 | 796.92 |
| | | | 6XX Supplies and Materials | 3,199.00 | 0.00 |
| | 222X Educational Media Services | | | | |
| | | | 1XX Personal Services - Salaries | 41,526.75 | 43,842.89 |
| | | | 2XX Personal Services - Employee Benefits | 4,216.71 | 3,778.67 |
| | | | 5XX Other Purchased Services | 90.00 | 0.00 |
| | | | 6XX Supplies and Materials | 2,232.00 | 4,155.34 |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 58,106.75 | 58,685.07 |
| | | | 2XX Personal Services - Employee Benefits | 18,719.11 | 19,098.93 |
| | | | 3XX Purchased Professional and Technical Services | 12,496.95 | 17,298.42 |
| | | | 4XX Purchased Property Services | 42,316.18 | 44,462.49 |
| | | | 5XX Other Purchased Services | 9,716.01 | 14,304.37 |
| | | | 6XX Supplies and Materials | 28,749.47 | 5,890.46 |
| | | | 810 Dues and Fees | 4,136.00 | 4,089.00 |
| | 24XX Support Services - School Administration | | | | |
| | | | 4XX Purchased Property Services | 65.40 | 0.00 |
| | | | 6XX Supplies and Materials | 689.95 | 267.90 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 50,014.75 | 51,492.22 |
| | | | 2XX Personal Services - Employee Benefits | 596.37 | 642.82 |
| | | | 3XX Purchased Professional and Technical Services | 350.00 | 1,800.00 |
| | | | 4XX Purchased Property Services | 0.00 | 1,460.07 |
| | | | 5XX Other Purchased Services | 1,451.98 | 1,291.89 |
| | | | 6XX Supplies and Materials | 6,237.13 | 6,606.45 |
| | | | 810 Dues and Fees | 1,681.90 | 2,029.37 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 109,663.32 | 115,873.69 |
| | | | 2XX Personal Services - Employee Benefits | 18,860.99 | 24,503.64 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 8,385.50 |
| | | | 4XX Purchased Property Services | 102,719.46 | 96,956.44 |
| | | | 5XX Other Purchased Services | 20,881.96 | 19,726.28 |
| | | | 6XX Supplies and Materials | 15,066.41 | 15,644.49 |
| | | | 810 Dues and Fees | 267.00 | 220.00 |
| | 27XX Student Transportation Services | | | | |
| | | | 1XX Personal Services - Salaries | 635.40 | 110.16 |
| | | | 2XX Personal Services - Employee Benefits | 25.95 | 7.10 |
| | | | 5XX Other Purchased Services | 712.91 | 0.00 |
| | | | 6XX Supplies and Materials | 923.20 | 75.00 |
| | | | 810 Dues and Fees | 20.00 | 0.00 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | | | | |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 6,794.12 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 36,601.61 | 30,838.17 |
| | | | 2XX Personal Services - Employee Benefits | 5,981.71 | 6,281.02 |
| | | | 3XX Purchased Professional and Technical Services | 20,083.91 | 4,217.98 |
| | | | 5XX Other Purchased Services | 7,276.25 | 986.25 |
| | | | 6XX Supplies and Materials | 866.53 | 347.07 |
| | | 21XX Support Services - Students | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,584.69 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 5XX Other Purchased Services | 683.37 | 275.00 |
| | | 23XX Support Services - General Administration | | | |
| | | | 3XX Purchased Professional and Technical Services | 225.00 | 5,443.75 |
| | | | 5XX Other Purchased Services | 137.72 | 361.07 |
| | | | 6XX Supplies and Materials | 0.00 | 119.82 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 3,858.00 | 3,682.00 |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 263.84 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 89.08 | 0.00 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 335.24 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 20.93 | 0.00 |
| | | 34XX Extracurricular - Activities | | | |
| | | | 1XX Personal Services - Salaries | 800.00 | 1,440.00 |
| | | | 2XX Personal Services - Employee Benefits | 90.93 | 7.49 |
| | | | 5XX Other Purchased Services | 433.95 | 0.00 |
| | | | 6XX Supplies and Materials | 1,620.72 | 0.00 |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 9,997.82 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 509.84 | 0.00 |
| | | | 4XX Purchased Property Services | 7,934.60 | 1,767.81 |
| | | | 5XX Other Purchased Services | 50.63 | 0.00 |
| | | | 6XX Supplies and Materials | 3,458.19 | 282.26 |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 29,500.00 | 26,539.92 |
| | | | 2XX Personal Services - Employee Benefits | 54.26 | 96.90 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 |
|-----|--|---|---|--------------|--------------|
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 3XX Purchased Professional and Technical Services | 665.37 | 0.00 |
| | | | 4XX Purchased Property Services | 1,141.68 | 0.00 |
| | | | 5XX Other Purchased Services | 1,710.70 | 0.00 |
| | | | 6XX Supplies and Materials | 9,957.98 | 432.60 |
| | | | 810 Dues and Fees | 144.44 | 0.00 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 1XX Personal Services - Salaries | 5,573.71 | 6,880.42 |
| | | | 2XX Personal Services - Employee Benefits | 993.97 | 1,300.39 |
| | | | 4XX Purchased Property Services | 878.22 | 251.20 |
| | | | 5XX Other Purchased Services | 264.28 | 0.82 |
| | | | 6XX Supplies and Materials | 6,964.75 | 4,236.72 |
| | | | 810 Dues and Fees | 22.62 | 38.37 |
| | 999 Undistributed | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 12,500.00 | 9,954.70 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 3,548.00 | 0.00 |
| | 910 Budget Amendment | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | |
| | | | 1XXX Instruction | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 31,881.91 |
| | 911 Budget Amendment | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | | |
| | | | 1XXX Instruction | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 19,000.00 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 3,213.80 |
| | | 911 Subtotal | | 0.00 | 22,213.80 |
| | Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | 1,705,763.40 | 1,772,826.21 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 110,356.85 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,824,007.39 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,772,826.21 | (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) | | | | | | 161,538.03 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | 131,750.98 | 180,389.33 |
| 1112 District Levy - Personal Property | 0.00 | 82.30 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 364.73 |
| 1190 Penalties and Interest on Taxes | 894.65 | 663.70 |
| 1510 Interest Earnings | 162.54 | 140.67 |
| 1900 Other Revenue from Local Sources | 75.00 | 0.00 |
| 2220 County On-Schedule Trans Reimb | 20,688.08 | 17,467.90 |
| 3210 State On-Schedule Trans Reimb | 20,688.09 | 17,467.91 |
| 3444 State School Block Grant | 1,016.19 | 1,334.76 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 243.52 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 175,275.53 | 218,154.82 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|-------------------|-------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 10,032.00 | 10,157.59 |
| 2XX Personal Services - Employee Benefits | 851.94 | 959.68 |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 66,499.35 | 81,989.52 |
| 2XX Personal Services - Employee Benefits | 12,618.66 | 14,653.90 |
| 3XX Purchased Professional and Technical Services | 44,643.86 | 48,468.32 |
| 4XX Purchased Property Services | 15,520.00 | 24,810.20 |
| 5XX Other Purchased Services | 4,406.60 | 3,048.18 |
| 6XX Supplies and Materials | 28,725.59 | 18,191.20 |
| 7XX Property and Equipment Acquisition | 0.00 | 7,411.77 |
| 810 Dues and Fees | 302.00 | 363.00 |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 0.00 | 1,739.98 |
| 2XX Personal Services - Employee Benefits | 0.00 | 71.88 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 183,600.00 | 211,865.22 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 19,807.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 218,154.82 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 211,865.22 | (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) | | | | | | 26,096.60 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | 43,413.66 | 44,133.90 |
| 1112 District Levy - Personal Property | 0.00 | 19.87 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 94.28 |
| 1190 Penalties and Interest on Taxes | 250.16 | 189.40 |
| 1510 Interest Earnings | 603.89 | 179.74 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 44,267.71 | 44,617.19 |

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 | 136,697.11 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 136,697.11 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 92,220.31 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 44,617.19 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 136,697.11 | (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) |
| | 140.39 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 |
|--|------------------|------------------|
| 1611 National School Lunch Program | 67,727.68 | 61,992.83 |
| 1630 Catering Sales | 1,116.82 | 376.05 |
| 3220 State Food Services Match | 57.68 | 371.21 |
| 4100 Federal Miscellaneous Grants - Direct from Feds | 0.00 | 1,500.00 |
| 4550 Federal Child Nutrition | 8,518.01 | 10,398.55 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 77,420.19 | 74,638.64 |

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 | 42,258.91 | 41,128.35 |
| 2XX Personal Services - Employee Benefits | 7,536.13 | 7,773.20 |
| 4XX Purchased Property Services | 737.14 | 1,501.55 |
| 5XX Other Purchased Services | 184.07 | 4.93 |
| 6XX Supplies and Materials | 23,771.19 | 25,280.96 |
| 810 Dues and Fees | 222.77 | 283.83 |
| 8XX Other Expenditures | 1,059.12 | 44.47 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 75,769.33 | 76,017.29 |

Schedule Of Changes Worksheet

| | | | |
|--|----------|-----------|---------|
| Beginning Fund Balance | | 97.70 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 74,638.64 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 76,017.29 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 2,638.08 | | |
| Less Last Year | 2,753.22 | (4a) | -115.14 |
| 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) | | -115.14 | (4) |
| | | -1,396.09 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|---------------|---------------|
| 1110 District Tax Levy | 261.99 | 33.99 |
| 1190 Penalties and Interest on Taxes | 55.80 | 5.43 |
| 1510 Interest Earnings | 416.23 | 290.29 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 734.02 | 329.71 |

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 | | |
| 5XX Other Purchased Services | 6,405.00 | 5,074.40 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 6,405.00 | 5,074.40 |

Schedule Of Changes Worksheet

| | | | |
|--|------|-----------|------|
| Beginning Fund Balance | | 40,691.24 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 329.71 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 5,074.40 | (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) |
| | | 35,946.55 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | 1,096.53 | 920.35 |
| 2240 County Retirement Distribution | 212,584.95 | 234,250.54 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 213,681.48 | 235,170.89 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|---|------------|------------|
| 180 Summer School | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 149.98 |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 113,909.18 | 135,230.98 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 6,157.33 | 5,928.45 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 11,583.54 | 10,445.07 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 6,553.03 | 7,017.65 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 6,681.80 | 6,764.76 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 7,068.65 | 7,328.58 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 22,564.21 | 22,728.42 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 10,400.70 | 12,183.16 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 5,675.58 | 5,061.47 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 254.85 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | | |
| 920 Resources Transferred to Other School Districts or Cooperatives | 2,644.00 | 2,608.00 |
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 96.98 | 0.00 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 527.60 | 461.66 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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

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

| PRC | Program | Function | Object | 2012 Value | 2013 Value |
|--|---------|---|---|------------|------------|
| | 710 | School Sponsored Extracurricular Activities | | | |
| | | 34XX | Extracurricular - Activities | | |
| | | | 2XX Personal Services - Employee Benefits | 178.87 | 317.67 |
| | 720 | School Sponsored Athletics | | | |
| | | 35XX | Extracurricular - Athletics | | |
| | | | 2XX Personal Services - Employee Benefits | 5,273.72 | 5,111.65 |
| | 840 | Custody and Child Care Services | | | |
| | | 33XX | Community Services | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 1,786.25 |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 2XX Personal Services - Employee Benefits | 6,736.88 | 6,870.29 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 206,052.07 | 230,248.89 |

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 127,144.46 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 235,170.89 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 230,248.89 | (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) | | | | | | 132,066.46 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 |
|--|------------|
| 003 Library Donations | |
| 1900 Other Revenue from Local Sources | 3,448.57 |
| 1920 Contributions/Donations from Private Sources | 7,900.00 |
| 003 Subtotal | 11,348.57 |
| 005 Misc Field Trip Donations | |
| 1920 Contributions/Donations from Private Sources | 454.00 |
| 006 Boosters | |
| 1920 Contributions/Donations from Private Sources | 29,528.77 |
| 010 Exxon Grant | |
| 1920 Contributions/Donations from Private Sources | 500.00 |
| 013 Miscellaneous | |
| 1900 Other Revenue from Local Sources | 4,092.12 |
| 1920 Contributions/Donations from Private Sources | 1,616.01 |
| 3290 State - Other State Grants | 517.31 |
| 013 Subtotal | 6,225.44 |
| 015 School Science Fair | |
| 1900 Other Revenue from Local Sources | 800.00 |
| 016 Gallatin Women's Club Donations | |
| 1920 Contributions/Donations from Private Sources | 300.00 |
| 017 School Year Book | |
| 1900 Other Revenue from Local Sources | 1,304.00 |
| 021 Title II, Part A, Teacher/Principal Train/Recruit | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 3,730.00 |
| 023 After School Program | |
| 1920 Contributions/Donations from Private Sources | 8,000.00 |
| 1945 Fees - Users/Resale of Supplies | 4,945.00 |
| 023 Subtotal | 12,945.00 |
| 028 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 26,304.73 |
| 030 Medicaid | |
| 3357 Montana Administrative Claiming Reimbursement | 2,405.37 |
| 5710 Special Education Resources Transferred from Other School Districts or Cooperatives | 8,838.22 |
| 030 Subtotal | 11,243.59 |
| 034 Ophir School Council | |
| 1920 Contributions/Donations from Private Sources | 28,215.97 |
| 047 Community Library | |
| 1920 Contributions/Donations from Private Sources | 16,303.76 |
| 050 HS Art Donation | |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 |
|--|-------------------|
| 1920 Contributions/Donations from Private Sources | 4,265.00 |
| 056 Indirect Cost Recoveries | |
| 4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements | 295.00 |
| 078 Rtl Training | |
| 3290 State - Other State Grants | 133.68 |
| 079 Arneson Donation | |
| 1920 Contributions/Donations from Private Sources | 1,000.00 |
| 080 FOBSE-Choral Paraprofessional | |
| 1920 Contributions/Donations from Private Sources | 5,635.80 |
| 081 HealthierUS School Challenge Mini Grant | |
| 4650 Federal Miscellaneous Grants from OPI | 264.02 |
| 086 Music Program Donations | |
| 1920 Contributions/Donations from Private Sources | 53.00 |
| 088 3Rivers Scholarship | |
| 1920 Contributions/Donations from Private Sources | 500.00 |
| 089 5th Grade Economy Project | |
| 1920 Contributions/Donations from Private Sources | 1,000.00 |
| 090 FOBSE WMPAC Artistic Director | |
| 1920 Contributions/Donations from Private Sources | 24,677.16 |
| 091 Flexible Spending Account Funds | |
| 1900 Other Revenue from Local Sources | 9,538.80 |
| 092 Multi-District Incentive Payment | |
| 3290 State - Other State Grants | 4,356.55 |
| 093 Drake Donation | |
| 1920 Contributions/Donations from Private Sources | 1,200.00 |
| 094 3 Rivers Video Grant | |
| 1920 Contributions/Donations from Private Sources | 15,000.00 |
| 095 Summer School Donation | |
| 1920 Contributions/Donations from Private Sources | 3,500.00 |
| 096 FOBSE-Wireless Connection Donation | |
| 1920 Contributions/Donations from Private Sources | 13,255.21 |
| 312 Title I, Part A, Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 6,407.32 |
| 361 Services for Significant Needs Students | |
| 3610 Services for Significant Needs Students | 5,600.00 |
| 377 IDEA Part B (Trans from Coop) | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 24,754.15 |
| 390 Vo Ed Tech Ed/Industrial Arts | |
| 3900 State Career & Technical Ed Entitlement | 280.00 |
| 451 Vo Ed Carl Perkins Basic Grant | |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 |
|-----|--|----------------------------------|--------|------------|
| 007 | Cabin Project | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | |
| | 26XX Operation and Maintenance of Plant Services | | | |
| | | 4XX Purchased Property Services | | 238.73 |
| 013 | Miscellaneous | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | |
| | 1XXX Instruction | | | |
| | | 1XX Personal Services - Salaries | | 83.43 |
| | | 6XX Supplies and Materials | | 120.00 |
| | 21XX Support Services - Students | | | |
| | | 5XX Other Purchased Services | | 407.04 |
| | 23XX Support Services - General Administration | | | |
| | | 5XX Other Purchased Services | | 392.95 |
| | | 6XX Supplies and Materials | | 2,443.00 |
| | | 810 Dues and Fees | | 582.75 |
| | 25XX Support Services - Business | | | |
| | | 810 Dues and Fees | | 110.00 |
| | 710 School Sponsored Extracurricular Activities | | | |
| | 34XX Extracurricular - Activities | | | |
| | | 6XX Supplies and Materials | | 200.00 |
| | 720 School Sponsored Athletics | | | |
| | 35XX Extracurricular - Athletics | | | |
| | | 6XX Supplies and Materials | | 145.00 |
| | 013 Subtotal | | | 4,484.17 |
| 015 | School Science Fair | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | |
| | 1XXX Instruction | | | |
| | | 6XX Supplies and Materials | | 840.00 |
| 016 | Gallatin Women's Club Donations | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | |
| | 1XXX Instruction | | | |
| | | 6XX Supplies and Materials | | 300.00 |
| 017 | School Year Book | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | |
| | 1XXX Instruction | | | |
| | | 6XX Supplies and Materials | | 1,093.68 |
| 021 | Title II, Part A, Teacher/Principal Train/Recruit | | | |
| | 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | | | |
| | 221X Improvement of Instruction Services | | | |
| | | 5XX Other Purchased Services | | 3,634.00 |
| | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 |
|---|------------|
| 021 Title II, Part A, Teacher/Principal Train/Recruit | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |
| 940 Indirect Costs | 96.00 |
| | 96.00 |
| 021 Subtotal | 3,730.00 |
| 023 After School Program | |
| 840 Custody and Child Care Services | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 14,076.40 |
| 2XX Personal Services - Employee Benefits | 65.32 |
| 3XX Purchased Professional and Technical Services | 350.00 |
| 4XX Purchased Property Services | 623.15 |
| 5XX Other Purchased Services | 101.70 |
| 6XX Supplies and Materials | 398.00 |
| | 15,614.57 |
| 023 Subtotal | 15,614.57 |
| 028 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 20,167.20 |
| 2XX Personal Services - Employee Benefits | 6,123.95 |
| 6XX Supplies and Materials | 13.58 |
| | 26,304.73 |
| 028 Subtotal | 26,304.73 |
| 030 Medicaid | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 25XX Support Services - Business | |
| 810 Dues and Fees | 1,517.89 |
| 280 Special Education - Local and State | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 2,650.72 |
| 2XX Personal Services - Employee Benefits | 322.29 |
| 3XX Purchased Professional and Technical Services | 17,130.66 |
| 5XX Other Purchased Services | 7,228.00 |
| 6XX Supplies and Materials | 1,922.74 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 1,190.95 |
| 2XX Personal Services - Employee Benefits | 102.70 |
| 3XX Purchased Professional and Technical Services | 1,535.31 |
| | 33,601.26 |
| 030 Subtotal | 33,601.26 |
| 034 Ophir School Council | |
| 1XX Regular Education Programs - Elementary/Secondary | |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 |
|---|------------|
| 056 Indirect Cost Recoveries | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 23XX Support Services - General Administration | |
| 5XX Other Purchased Services | 6.51 |
| 057 Yellowstone Club Community Foundation Grant-Scienc | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 364.50 |
| 25XX Support Services - Business | |
| 6XX Supplies and Materials | 2,004.85 |
| 4XXX Facilities Acquisition and Construction Services | |
| 7XX Property and Equipment Acquisition | 476.33 |
| | 2,845.68 |
| 057 Subtotal | |
| 063 Yellowstone Club Community Foundation-Technology G | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 25XX Support Services - Business | |
| 6XX Supplies and Materials | 395.15 |
| 064 Yellowstone Club Community Foundation-Nutrition Gr | |
| 910 Food Services | |
| 31XX Food Services | |
| 6XX Supplies and Materials | 47.70 |
| 065 HS Film DVD Sales | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 167.51 |
| 078 Rtl Training | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 221X Improvement of Instruction Services | |
| 5XX Other Purchased Services | 133.68 |
| 080 FOBSE-Choral Paraprofessional | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 4,436.00 |
| 2XX Personal Services - Employee Benefits | 1,199.80 |
| | 5,635.80 |
| 080 Subtotal | |
| 081 HealthierUS School Challenge Mini Grant | |
| 465 Federal Miscellaneous Grants from OPI | |
| 23XX Support Services - General Administration | |
| 1XX Personal Services - Salaries | 264.02 |

086 Music Program Donations



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 |
|--|--|---|---|------------|
| | | 312 Subtotal | | 6,407.32 |
| 361 | Services for Significant Needs Students | | | |
| | 361 Services for Significant Needs Students | | | |
| | | 1XXX Instruction | | |
| | | | 1XX Personal Services - Salaries | 5,600.00 |
| 377 | IDEA Part B (Trans from Coop) | | | |
| | 456 IDEA, Part B, Children with Disabilities | | | |
| | | 1XXX Instruction | | |
| | | | 1XX Personal Services - Salaries | 19,105.42 |
| | | | 2XX Personal Services - Employee Benefits | 5,436.74 |
| | | | 6XX Supplies and Materials | 211.99 |
| | | 377 Subtotal | | 24,754.15 |
| 390 | Vo Ed Tech Ed/Industrial Arts | | | |
| | 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | |
| | | 1XXX Instruction | | |
| | | | 6XX Supplies and Materials | 87.95 |
| | | 221X Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | 60.93 |
| | | 390 Subtotal | | 148.88 |
| 451 | Vo Ed Carl Perkins Basic Grant | | | |
| | 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | | | |
| | | 1XXX Instruction | | |
| | | | 6XX Supplies and Materials | 1,241.93 |
| | | 221X Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | 80.07 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | |
| | | | 940 Indirect Costs | 34.00 |
| | | 451 Subtotal | | 1,356.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 260,203.50 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 60,308.44 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 272,275.52 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 260,203.50 | (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) | | | | | | 72,380.46 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-----------|--------------|------------|
| 003 Library Donations | 11,348.57 | 11,634.75 | -286.18 |
| 004 3 Rivers Field Trip Grants | 0.00 | 8.00 | -8.00 |
| 005 Misc Field Trip Donations | 454.00 | 442.95 | 11.05 |
| 006 Boosters | 29,528.77 | 19,358.69 | 10,170.08 |
| 007 Cabin Project | 0.00 | 238.73 | -238.73 |
| 010 Exxon Grant | 500.00 | 0.00 | 500.00 |
| 013 Miscellaneous | 6,225.44 | 4,484.17 | 1,741.27 |
| 015 School Science Fair | 800.00 | 840.00 | -40.00 |
| 016 Gallatin Women's Club Donations | 300.00 | 300.00 | 0.00 |
| 017 School Year Book | 1,304.00 | 1,093.68 | 210.32 |
| 021 Title II, Part A, Teacher/Principal Train/Recruit | 3,730.00 | 3,730.00 | 0.00 |
| 023 After School Program | 12,945.00 | 15,614.57 | -2,669.57 |
| 028 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | 26,304.73 | 26,304.73 | 0.00 |
| 030 Medicaid | 11,243.59 | 33,601.26 | -22,357.67 |
| 034 Ophir School Council | 28,215.97 | 28,215.97 | 0.00 |
| 047 Community Library | 16,303.76 | 16,303.76 | 0.00 |
| 050 HS Art Donation | 4,265.00 | 739.02 | 3,525.98 |
| 056 Indirect Cost Recoveries | 295.00 | 6.51 | 288.49 |
| 057 Yellowstone Club Community Foundation Grant-Science | 0.00 | 2,845.68 | -2,845.68 |
| 063 Yellowstone Club Community Foundation-Technology Grant | 0.00 | 395.15 | -395.15 |
| 064 Yellowstone Club Community Foundation-Nutrition Grant | 0.00 | 47.70 | -47.70 |
| 065 HS Film DVD Sales | 0.00 | 167.51 | -167.51 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|-------------------|-------------------|------------------|
| 078 Rtl Training | 133.68 | 133.68 | 0.00 |
| 079 Arneson Donation | 1,000.00 | 0.00 | 1,000.00 |
| 080 FOBSE-Choral Paraprofessional | 5,635.80 | 5,635.80 | 0.00 |
| 081 HealthierUS School Challenge Mini Grant | 264.02 | 264.02 | 0.00 |
| 086 Music Program Donations | 53.00 | 168.64 | -115.64 |
| 087 Title I - Incentive | 0.00 | 4,836.92 | -4,836.92 |
| 088 3Rivers Scholarship | 500.00 | 500.00 | 0.00 |
| 089 5th Grade Economy Project | 1,000.00 | 987.67 | 12.33 |
| 090 FOBSE WMPAC Artistic Director | 24,677.16 | 24,677.16 | 0.00 |
| 091 Flexible Spending Account Funds | 9,538.80 | 0.00 | 9,538.80 |
| 092 Multi-District Incentive Payment | 4,356.55 | 804.45 | 3,552.10 |
| 093 Drake Donation | 1,200.00 | 0.00 | 1,200.00 |
| 094 3 Rivers Video Grant | 15,000.00 | 4,300.77 | 10,699.23 |
| 095 Summer School Donation | 3,500.00 | 0.00 | 3,500.00 |
| 096 FOBSE-Wireless Connection Donation | 13,255.21 | 13,255.21 | 0.00 |
| 312 Title I, Part A, Improving Basic Programs | 6,407.32 | 6,407.32 | 0.00 |
| 361 Services for Significant Needs Students | 5,600.00 | 5,600.00 | 0.00 |
| 377 IDEA Part B (Trans from Coop) | 24,754.15 | 24,754.15 | 0.00 |
| 390 Vo Ed Tech Ed/Industrial Arts | 280.00 | 148.88 | 131.12 |
| 451 Vo Ed Carl Perkins Basic Grant | 1,356.00 | 1,356.00 | 0.00 |
| Total | 272,275.52 | 260,203.50 | 12,072.02 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | 10,403.06 | 2,439.09 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 33.87 |
| 1190 Penalties and Interest on Taxes | 77.32 | 38.61 |
| 1340 Fees for Adult Education | 1,741.50 | 1,190.00 |
| 1510 Interest Earnings | 136.65 | 131.71 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 12,358.53 | 3,833.28 |

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 | 1,197.50 | 0.00 |
| 2XX Personal Services - Employee Benefits | 5.10 | 0.00 |
| 3XX Purchased Professional and Technical Services | 400.00 | 20.00 |
| 5XX Other Purchased Services | 0.00 | 170.94 |
| 6XX Supplies and Materials | 0.00 | 1,015.20 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 5,843.41 | 4,169.12 |
| 2XX Personal Services - Employee Benefits | 24.54 | 317.65 |
| 5XX Other Purchased Services | 137.50 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 7,608.05 | 5,692.91 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 17,103.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 3,833.28 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 5,692.91 | (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) | | | | | | 15,243.37 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 36.64 | 45.60 |
| 1910 Rentals | 6,045.00 | 4,850.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 6,081.64 | 4,895.60 |

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 | 671.00 | 185.00 |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 4,517.97 | 4,509.52 |
| 2XX Personal Services - Employee Benefits | 282.03 | 290.48 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 5,471.00 | 4,985.00 |

Schedule Of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 3,850.16 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 4,895.60 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,985.00 | (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) | 3,760.76 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 0.00 | 97.57 |
| 5300 Operating Transfers from Other Funds | 12,500.00 | 9,954.70 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 12,500.00 | 10,052.27 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 221X Improvement of Instruction Services | | |
| 1XX Personal Services - Salaries | 0.00 | 8,142.26 |
| 2XX Personal Services - Employee Benefits | 0.00 | 42.35 |
| 222X Educational Media Services | | |
| 1XX Personal Services - Salaries | 0.00 | 7.80 |
| 2XX Personal Services - Employee Benefits | 0.00 | 0.05 |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 0.00 | 591.34 |
| 2XX Personal Services - Employee Benefits | 0.00 | 38.09 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 0.00 | 90.89 |
| 2XX Personal Services - Employee Benefits | 0.00 | 0.47 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 8,913.25 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 12,502.49 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 10,052.27 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 8,913.25 | (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) | | | | | | 13,641.51 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | 65,596.23 | 81,803.14 |
| 1112 District Levy - Personal Property | 0.00 | 37.16 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 210.44 |
| 1190 Penalties and Interest on Taxes | 497.49 | 329.13 |
| 1510 Interest Earnings | 47.31 | 0.00 |
| 3281 State Technology Aid | 1,773.93 | 1,745.52 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 67,914.96 | 84,125.39 |

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 | 2,247.75 | 19,136.82 |
| 21XX Support Services - Students | | |
| 6XX Supplies and Materials | 0.00 | 1,599.00 |
| 221X Improvement of Instruction Services | | |
| 1XX Personal Services - Salaries | 58,756.35 | 66,275.60 |
| 2XX Personal Services - Employee Benefits | 686.15 | 768.37 |
| 6XX Supplies and Materials | 19.79 | 499.04 |
| 23XX Support Services - General Administration | | |
| 6XX Supplies and Materials | 0.00 | 7,452.98 |
| 25XX Support Services - Business | | |
| 6XX Supplies and Materials | 0.00 | 296.40 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 6XX Supplies and Materials | 0.00 | 489.60 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 61,710.04 | 96,517.81 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 12,392.42 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 84,125.39 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 96,517.81 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 0.00 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | 10.60 | 34.55 |
| 3445 State Combined Fund School Block Grant | 3,139.81 | 6,490.00 |
| 3447 SB372 Combined Block Grant Reimbursement | 0.00 | 2,561.01 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,150.41 | 9,085.56 |

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 | | |
| 3XX Purchased Professional and Technical Services | 0.00 | 8,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 8,000.00 |

Schedule Of Changes Worksheet

| | | | |
|--|------|----------|----------|
| Beginning Fund Balance | | 3,169.16 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 9,085.56 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 8,000.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | (4b) | 0.00 |
| | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 4,254.72 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|--------------|--------------|
| 1110 District Tax Levy | 1,197,627.06 | 1,165,842.93 |
| 1112 District Levy - Personal Property | 0.00 | 523.00 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 4,090.09 |
| 1190 Penalties and Interest on Taxes | 9,586.12 | 5,700.67 |
| 1510 Interest Earnings | 3,057.13 | 5,612.84 |
| 5120 Proceeds from Refunding Bonds | 0.00 | 4,763,965.70 |

| | | |
|--|---------------------|---------------------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>1,210,270.31</u> | <u>5,945,735.23</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 | | |
| 51XX General Obligation Bonds, Special Assessments and Interest | | |
| 840 Principal On Debt | 940,000.00 | 1,080,000.00 |
| 850 Interest on Debt | 249,357.52 | 103,810.56 |
| 860 Agent Fees/Issuance Costs | 1,100.00 | 2,400.00 |
| 63XX Refunding Bonds Used to Retire Old Issues | | |
| 840 Principal On Debt | 0.00 | 4,585,000.00 |
| 850 Interest on Debt | 0.00 | 107,643.89 |
| 860 Agent Fees/Issuance Costs | 0.00 | 70,849.29 |

| | | |
|--|---------------------|---------------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>1,190,457.52</u> | <u>5,949,703.74</u> |
|--|---------------------|---------------------|

Schedule Of Changes Worksheet

| | | |
|--|--------------|------|
| Beginning Fund Balance | 19,904.49 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,945,735.23 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 5,949,703.74 | (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) | 15,935.98 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------------|---------------------|
| 1510 Interest Earnings | 1.81 | 0.00 |
| 1910 Rentals | 0.00 | 700.00 |
| 1920 Contributions/Donations from Private Sources | 81,200.00 | 1,589,396.92 |
| 5200 Sale or Compensation for Loss of Assets | 0.00 | 4,577.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 81,201.81 | 1,594,674.29 |

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 | | |
| 5XX Other Purchased Services | 0.00 | 52.17 |
| 25XX Support Services - Business | | |
| 5XX Other Purchased Services | 0.00 | 10.74 |
| 7XX Property and Equipment Acquisition | 0.00 | 877.35 |
| 8XX Other Expenditures | 0.00 | 419.06 |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 0.00 | 289.86 |
| 2XX Personal Services - Employee Benefits | 0.00 | 228.29 |
| 3XX Purchased Professional and Technical Services | 0.00 | 770.00 |
| 5XX Other Purchased Services | 0.00 | 381.13 |
| 6XX Supplies and Materials | 0.00 | 16,960.38 |
| 7XX Property and Equipment Acquisition | 0.00 | 206,038.12 |
| 27XX Student Transportation Services | | |
| 4XX Purchased Property Services | 0.00 | 1,701.80 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 59,900.00 | 1,395,356.88 |
| 720 School Sponsored Athletics | | |
| 35XX Extracurricular - Athletics | | |
| 4XX Purchased Property Services | 0.00 | 2,590.57 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 59,900.00 | 1,625,676.35 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 21,484.97 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,594,674.29 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,625,676.35 | (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) | | | | | | -9,517.09 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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 | 86,212.52 | 186,251.32 |
| 1112 District Levy - Personal Property | 0.00 | 86.12 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 185.16 |
| 1190 Penalties and Interest on Taxes | 1,084.53 | 556.13 |
| 1510 Interest Earnings | 35.18 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 87,332.23 | 187,078.73 |

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 | 5,778.51 | 0.00 |
| 6XX Supplies and Materials | 22,087.41 | 9,078.84 |
| 7XX Property and Equipment Acquisition | 0.00 | 317.00 |
| 21XX Support Services - Students | | |
| 6XX Supplies and Materials | 0.00 | 867.25 |
| 221X Improvement of Instruction Services | | |
| 6XX Supplies and Materials | 6,030.39 | 0.00 |
| 222X Educational Media Services | | |
| 6XX Supplies and Materials | 624.94 | 0.00 |
| 23XX Support Services - General Administration | | |
| 4XX Purchased Property Services | 0.00 | 552.54 |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 44,732.80 | 43,024.38 |
| 2XX Personal Services - Employee Benefits | 7,842.89 | 7,201.07 |
| 4XX Purchased Property Services | 15,621.40 | 30,471.90 |
| 5XX Other Purchased Services | 886.87 | 1,457.66 |
| 6XX Supplies and Materials | 12,056.67 | 10,218.43 |
| 7XX Property and Equipment Acquisition | 0.00 | 50,221.82 |
| 8XX Other Expenditures | 0.00 | 130.56 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 0.00 | 105.25 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 115,661.88 | 153,646.70 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 17,668.68 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 187,078.73 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 153,646.70 | (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) | | | | | | 51,100.71 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|---------------|---------------|
| 1510 Interest Earnings | 423.04 | 345.14 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 423.04 | 345.14 |

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

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

Schedule Of Changes Worksheet

| | | |
|--|------|---------------|
| Beginning Fund Balance | | 42,969.61 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 345.14 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 43,314.75 (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------------|-------------------|
| 1510 Interest Earnings | 0.00 | 31.72 |
| 1700 Student Extracurricular Activity Receipts | 35,497.70 | 60,038.76 |
| 1900 Other Revenue from Local Sources | 19,666.10 | 57,526.50 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 55,163.80 | 117,596.98 |

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 | 58,604.61 | 113,059.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 58,604.61 | 113,059.00 |

Schedule Of Changes Worksheet

| | | | |
|--|------|------------|------|
| Beginning Fund Balance | | 6,440.54 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 117,596.98 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 113,059.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | | (4b) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 0.00 | (4) |
| | | 10,978.52 | (5) |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 92.85 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 92.85 | 0.00 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 0.00 | 2,103.35 |
| 2XX Personal Services - Employee Benefits | 0.00 | 8.87 |
| 221X Improvement of Instruction Services | | |
| 1XX Personal Services - Salaries | 1,875.00 | 0.00 |
| 2XX Personal Services - Employee Benefits | 9.50 | 0.00 |
| 5XX Other Purchased Services | 19,669.32 | 32,114.27 |
| 222X Educational Media Services | | |
| 1XX Personal Services - Salaries | 0.00 | 83.16 |
| 2XX Personal Services - Employee Benefits | 0.00 | 0.18 |
| 5XX Other Purchased Services | 0.00 | 51.08 |
| 23XX Support Services - General Administration | | |
| 6XX Supplies and Materials | 0.00 | 2.31 |
| 26XX Operation and Maintenance of Plant Services | | |
| 6XX Supplies and Materials | 1,321.00 | 0.00 |
| 7XX Property and Equipment Acquisition | 8,679.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 31,553.82 | 34,363.22 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|----------|
| Beginning Fund Balance | | | | | | 421,042.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 0.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 34,363.22 | (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) | | | | | | 386,679.33 | (5) |

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 | 13,904.58 | 13,630.90 |
| 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 | 13,318.80 | 14,163.62 |
| 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 | 724,652.36 | 819,184.85 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 35,047.60 | 15,595.91 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 590.74 | 262.80 |
| XX | XXX 26XX 41X | Energy Utility Services | 88,687.72 | 85,525.70 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 18,189.45 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 59,900.00 | 1,415,987.79 |
| 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 | 6,405.00 | 5,074.40 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 33,478.99 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 33,478.99 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 11,158.92 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 48,209.50 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 48,212.18 |
| 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: 75%



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|-----------|---------|---------|---------|-----------|
| 280 | 1XXX | 1XX | 30,838.17 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 6,281.02 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 3XX | 4,217.98 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 986.25 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 347.07 | 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 | 1,584.69 | 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 | 275.00 | 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 | 3,682.00 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 48,212.18 | 0.00 | 0.00 | 0.00 | 48,212.18 |

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: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|-------------------|---------------|--------------|-----------|----------------|
| Land | 555,261.00 | 0.00 | 0.00 | 0.00 | 555,261.00 |
| Land Improvements | 194,490.00 | -54,733.00 | 0.00 | 0.00 | 139,757.00 |
| Buildings | 12,335,260.00 | 8,679.00 | 1,466,138.00 | 0.00 | 13,810,077.00 |
| Machinery and Equipment | 812,608.00 | 56,553.00 | 402,091.00 | 14,190.00 | 1,257,062.00 |
| Construction in Progress | 59,900.00 | 0.00 | 9,750.00 | 59,900.00 | 9,750.00 |
| Totals at Historical Cost | 13,957,519.00 | 10,499.00 | 1,877,979.00 | 74,090.00 | 15,771,907.00 |
| Less Accumulated Depreciation For: | | | | | |
| Improvement Accum | 0.00 | 22,879.00 | 5,642.00 | 0.00 | 28,521.00 |
| Building Accum | 0.00 | 1,919,253.00 | 258,158.00 | 0.00 | 2,177,411.00 |
| Machinery and Equipment Accum | 0.00 | 358,164.00 | 99,515.00 | 9,708.00 | 447,971.00 |
| Total Accumulated Depreciation | 0.00 | 2,300,296.00 | 363,315.00 | 9,708.00 | 2,653,903.00 |
| Governmental Activities, Capital Assets, net | 13,957,519.00 | -2,289,797.00 | 1,514,664.00 | 64,382.00 | 13,118,004.00 |

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

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

| Depreciation by Function for FY2013 | Governmental Activities | Business-Type Activities | Adjustments |
|-------------------------------------|-------------------------|--------------------------|-------------|
| Instruction (1XXX) | 207,646.00 | 0.00 | 0.00 |
| Support Services Students (21XX) | 3,215.00 | 0.00 | 0.00 |
| Support Services Staff (22XX) | 8,146.00 | 0.00 | 0.00 |
| General Administration (23XX) | 1,337.00 | 0.00 | 0.00 |
| Financial Administration (25XX) | 893.00 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 49,300.00 | 0.00 | 0.00 |
| Transportation (27XX) | 49,098.00 | 0.00 | 0.00 |
| Food Service (31XX) | 26,108.00 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 17,572.00 | 0.00 | 0.00 |
| Total Depreciation for FY2013 | 363,315.00 | 0.00 | 0.00 |

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 1239-27251431

16 Gallatin County
1239 Big Sky School K-12

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* | | | | | | | |
| Bonds | | | | | | | |
| 06/26/2008 | 1,770,000.00 | 0.00 | 265,000.00 | 1,505,000.00 | 0.00 | 0.00 | 0.00 |
| 12/21/2006 | 3,080,000.00 | 0.00 | 570,000.00 | 2,510,000.00 | 0.00 | 0.00 | 0.00 |
| 10/30/2012 | 0.00 | 1,504,797.00 | 0.00 | 0.00 | 1,283,262.00 | 285,534.00 | 997,728.00 |
| 11/22/2005 | 760,000.00 | 0.00 | 140,000.00 | 0.00 | 620,000.00 | 145,000.00 | 475,000.00 |
| 10/30/2012 | 0.00 | 3,080,203.00 | 0.00 | 0.00 | 2,626,738.00 | 584,466.00 | 2,042,272.00 |
| Compensated Absences | 49,242.73 | 8,828.36 | 0.00 | 0.00 | 58,071.09 | 0.00 | 58,071.09 |
| Other Post Employment Benefits | 0.00 | 62,975.00 | 0.00 | 0.00 | 62,975.00 | 0.00 | 62,975.00 |
| Total Governmental Activity | 5,659,242.73 | 4,656,803.36 | 975,000.00 | 4,015,000.00 | 4,651,046.09 | 1,015,000.00 | 3,636,046.09 |
| Long-Term Liabilities | | | | | | | |

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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