



Trustees' Financial Summary

FY2012-13

Submit ID: 0965-82954824

56 Yellowstone County
0965 Billings Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Leo Hudetz

Phone #: (406) 281-5115

(Signature)

(Date)

Chair, Board of Trustees: Patricia Hubbard

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY13 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
180	Read 180/Microsoft Rebates	LOCAL	N/A	
203	ECI CARRYOVER	LOCAL	2005	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
208	State OTO Indian Education for All	STATE		state
209	State OTO FullTime Kindergarten Startup	STATE		state
211	State OTO K-12 Education Data System	STATE	State	N/A
215	State Multi District Coop	STATE		
224	Medicaid CSCT	STATE	2011	
225	MT Digital Academy	STATE	N/A	State
404	Medicaid Reimbursement	STATE	2004	
429	St Vincent Foundation Vision Grant	LOCAL	2012	
442	School Wellness-Farm to School	FEDERAL	5609662112	10.
451	Early Childhood Intervention	STATE	ECI	
464	Title II, Part B Math & Science Partnerships	FEDERAL	5609651512	84.366B
466	Title III Part A English Language Acquisition	FEDERAL	5609654112	84.365A
468	Title I, Part A, Improving Basic Programs	FEDERAL	5609653112	84.010A
469	Title X, Part C, Ed of Homeless Children	FEDERAL	5609655712	84.196
472	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5609651412	84.367
477	Graduation Matters Montana	STATE	2012	State
501	Early Childhood Education	STATE	ECI	
502	Adult Basic Ed - Federal	FEDERAL	5609655613BG	84.002
505	Gifted and Talented	STATE	5609653013	State
506	State Audiology Contracts	STATE	2013	State
507	IDEA Part B	FEDERAL	5609657713ALLO	84.027
510	Graduation Matters College Readiness	STATE	2013	
512	IDEA Preschool	FEDERAL	5609657913ALLO	84.173A
515	Adult Basic Ed - State	STATE	5609655613BG	State
516	Title III Part A English Language Acquisition	FEDERAL	5609654113	84.365A
518	Title I, Part A, Improving Basic Programs	FEDERAL	5609653113	84.010A
519	Title X, Part C, Ed of Homeless Children	FEDERAL	5609655713	84.196
521	Montana Reading Council	LOCAL	2010	N/A
522	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5609651413	84.367
526	Title VII, Indian Education	FEDERAL	S060A	84.060
530	Century Link Grant	LOCAL		
541	CONOCO Foundation Grant	LOCAL	2009	
543	Title III Emergency Immigrant	FEDERAL	5609654113I	84.365A



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
544	Phillips 66 Grant	LOCAL	2013	
547	Safe Routes to School	FEDERAL	2013	20.205
549	Food Service Mini Grant	STATE	2013	
551	ECI	STATE	2013	
577	Graduation Matters Challenge	STATE	2013	
592	Quality Schools Planning Grant	STATE		NA



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,799,236.81	313,318.61		
02	Taxes Receivable - Real and Personal (120-149)	325,518.16	42,316.39		
03	Taxes Receivable - Protested (150-159)	1,080,603.84	108,685.61		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	41,497.14			
06	Other Current Assets (190-210)	175,774.84	225.00		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,422,630.79	464,545.61		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	497,604.81	8,283.54		
25	Deferred Revenue (680)	1,361,715.24	123,605.90		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,859,320.05	131,889.44		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	197,903.09			
48	Fund Balance for Budget	3,365,407.65	332,656.17		
52	TOTAL FUND BALANCE/EQUITY	3,563,310.74	332,656.17		
53	TOTAL LIABILITIES AND FUND BALANCE	5,422,630.79	464,545.61		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	91,682.49	2,464,838.86	2,669,027.89	440,171.36
02	Taxes Receivable - Real and Personal (120-149)	1,407.58			9,139.63
03	Taxes Receivable - Protested (150-159)	13,045.42			84,428.87
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			622,503.85	
06	Other Current Assets (190-210)			23,500.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	106,135.49	2,464,838.86	3,315,031.74	533,739.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,420.00	34,996.00	261,538.32	2,339.13
25	Deferred Revenue (680)	13,694.48		16,993.56	90,521.33
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,114.48	34,996.00	278,531.88	92,860.46
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	91,021.01	2,429,842.86	3,036,499.86	440,879.40
52	TOTAL FUND BALANCE/EQUITY	91,021.01	2,429,842.86	3,036,499.86	440,879.40
53	TOTAL LIABILITIES AND FUND BALANCE	106,135.49	2,464,838.86	3,315,031.74	533,739.86



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				240,209.08
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				240,209.08
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				240,209.08
52	TOTAL FUND BALANCE/EQUITY				240,209.08
53	TOTAL LIABILITIES AND FUND BALANCE				240,209.08



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Balance Sheet

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



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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)	38,044.09	478,571.65		1,526,387.07
02	Taxes Receivable - Real and Personal (120-149)				6,808.85
03	Taxes Receivable - Protested (150-159)				4,033.90
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	38,044.09	478,571.65		1,537,229.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,069.35			
25	Deferred Revenue (680)				5,881.62
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,069.35			5,881.62
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	36,974.74	478,571.65		1,531,348.20
52	TOTAL FUND BALANCE/EQUITY	36,974.74	478,571.65		1,531,348.20
53	TOTAL LIABILITIES AND FUND BALANCE	38,044.09	478,571.65		1,537,229.82



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,267,351.81	265,128.74		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	34,517.77			
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	10,301,869.58	265,128.74		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	227,358.23			
25	Deferred Revenue (680)	2,612.46			
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	229,970.69			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	10,071,898.89	265,128.74		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	10,071,898.89	265,128.74		
53	TOTAL LIABILITIES AND FUND BALANCE	10,301,869.58	265,128.74		



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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			499,848.15	760,986.15
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				8,526.97
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			499,848.15	769,513.12
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			18,444.22	42,946.14
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			18,444.22	42,946.14
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			481,403.93	726,566.98
52	TOTAL FUND BALANCE/EQUITY			481,403.93	726,566.98
53	TOTAL LIABILITIES AND FUND BALANCE			499,848.15	769,513.12



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



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Balance Sheet

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



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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	19,564,603.60	17,518,863.52
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	321,643.15	2,311,897.66
1190 Penalties and Interest on Taxes	33,370.80	28,901.05
1310 Individual Tuition	122,254.14	196,402.09
1510 Interest Earnings	12,434.20	6,676.55
3110 Direct State Aid	24,433,356.48	25,907,169.10
3111 Quality Educator	2,382,199.33	2,363,795.23
3112 At Risk Student	308,905.59	316,704.62
3113 Indian Education For All	221,115.60	228,643.20
3114 American Indian Achievement Gap	208,200.00	260,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,725,220.28	3,721,062.15
3117 State Tuition for State Placement	9,852.79	15,581.26
3120 State Guaranteed Tax Base Aid	10,544,219.64	11,275,556.94
3444 State School Block Grant	3,295,446.93	3,484,091.36
3446 SB372 Block Grant Reimbursement	0.00	155,503.71
7810 Education Jobs Fund	28,656.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,211,478.73	67,791,248.44

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	30,505,323.89	32,025,159.91
2XX Personal Services - Employee Benefits	4,039,165.55	4,321,746.57
3XX Purchased Professional and Technical Services	70,977.25	21,834.85
4XX Purchased Property Services	63,570.72	50,643.77
5XX Other Purchased Services	323,241.82	280,343.18
6XX Supplies and Materials	1,059,191.56	1,188,789.62
7XX Property and Equipment Acquisition	35,000.00	35,000.00
8XX Other Expenditures	3,220.00	3,347.85
21XX Support Services - Students		
1XX Personal Services - Salaries	2,076,353.58	2,200,968.40
2XX Personal Services - Employee Benefits	230,348.32	264,189.18
3XX Purchased Professional and Technical Services	160,209.24	125,391.69
5XX Other Purchased Services	10,115.21	18,911.70
6XX Supplies and Materials	4,537.70	21,624.39
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	259,521.76	383,961.20
2XX Personal Services - Employee Benefits	22,949.77	32,718.22
3XX Purchased Professional and Technical Services	11,200.21	5,119.00



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0965 Billings Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			4XX Purchased Property Services	1,583.07	1,604.96
			5XX Other Purchased Services	23,317.25	43,755.35
			6XX Supplies and Materials	11,580.62	32,718.54
			8XX Other Expenditures	132.34	83.33
		222X Educational Media Services			
			1XX Personal Services - Salaries	2,396,419.74	2,461,415.67
			2XX Personal Services - Employee Benefits	295,259.96	316,413.72
			3XX Purchased Professional and Technical Services	369,163.67	322,659.22
			4XX Purchased Property Services	2,019.97	3,178.01
			5XX Other Purchased Services	7,158.08	11,338.90
			6XX Supplies and Materials	178,949.29	145,442.46
			7XX Property and Equipment Acquisition	0.00	6,138.89
			8XX Other Expenditures	199.66	150.75
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	374,098.19	189,670.56
			2XX Personal Services - Employee Benefits	17,648.05	22,726.72
			3XX Purchased Professional and Technical Services	145,397.47	160,825.93
			4XX Purchased Property Services	1,809.52	2,111.93
			5XX Other Purchased Services	489,870.13	514,377.36
			6XX Supplies and Materials	13,682.16	11,263.71
			7XX Property and Equipment Acquisition	0.00	8,207.50
			820 Judgments Against the School District	0.00	21,045.67
			8XX Other Expenditures	11,611.16	14,986.42
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	3,942,680.01	3,862,246.86
			2XX Personal Services - Employee Benefits	479,002.22	488,051.74
			3XX Purchased Professional and Technical Services	600.00	600.00
			5XX Other Purchased Services	35,098.62	31,521.27
			6XX Supplies and Materials	6,354.44	8,762.50
			8XX Other Expenditures	15,336.64	15,268.38
		25XX Support Services - Business			
			1XX Personal Services - Salaries	890,590.83	809,717.35
			2XX Personal Services - Employee Benefits	149,867.30	120,407.36
			3XX Purchased Professional and Technical Services	8,939.65	103,429.86
			4XX Purchased Property Services	0.00	6,897.47
			5XX Other Purchased Services	9,122.96	22,052.72
			6XX Supplies and Materials	14,582.05	59,851.42
			7XX Property and Equipment Acquisition	0.00	13,076.72
			8XX Other Expenditures	147.40	144.05
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,199,303.48	3,248,240.79
			2XX Personal Services - Employee Benefits	698,996.87	707,024.13
			3XX Purchased Professional and Technical Services	173,938.32	177,488.39



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,755,495.61	1,725,592.49
			5XX Other Purchased Services	141,715.34	179,368.70
			6XX Supplies and Materials	490,143.57	486,882.65
			7XX Property and Equipment Acquisition	101,068.29	53,844.32
			8XX Other Expenditures	40,096.39	39,331.72
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	19,920.44	25,074.79
			2XX Personal Services - Employee Benefits	683.53	790.41
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	309,572.65	33,678.72
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	161,136.81	138,488.56
			850 Interest on Debt	2,581.49	844.14
			860 Agent Fees/Issuance Costs	500.00	500.00
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	73,553.23	77,725.94
			2XX Personal Services - Employee Benefits	10,148.59	10,753.87
			5XX Other Purchased Services	250.25	252.63
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,076,700.98	5,141,067.47
			2XX Personal Services - Employee Benefits	932,747.85	961,250.17
			3XX Purchased Professional and Technical Services	1,504.90	39.99
			4XX Purchased Property Services	51.95	0.00
			5XX Other Purchased Services	1,813.17	1,065.73
			6XX Supplies and Materials	23,186.54	21,242.93
			8XX Other Expenditures	0.00	352.03
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,056,698.45	1,987,415.47
			2XX Personal Services - Employee Benefits	255,720.93	261,189.32
			6XX Supplies and Materials	0.00	10.62
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	125.00	60.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	43,998.78	43,271.27
			2XX Personal Services - Employee Benefits	8,810.28	7,143.62
			5XX Other Purchased Services	0.00	67.16
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	207.00	0.00
			2XX Personal Services - Employee Benefits	1.05	0.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,571.70	2,134.58
			2XX Personal Services - Employee Benefits	13.02	5.49
			3XX Purchased Professional and Technical Services	0.00	481.50
			4XX Purchased Property Services	400.00	0.00
			5XX Other Purchased Services	5,633.99	1,699.26
			6XX Supplies and Materials	3,283.59	5,769.01
			8XX Other Expenditures	900.00	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	607.95
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,600.19	22,501.17
			2XX Personal Services - Employee Benefits	472.95	2,527.03
			3XX Purchased Professional and Technical Services	5,975.00	17,896.73
			5XX Other Purchased Services	6,816.26	10,194.64
			6XX Supplies and Materials	109,114.15	72,350.01
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	415.56
			2XX Personal Services - Employee Benefits	0.00	9.56
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	94,330.63	67,420.16
			2XX Personal Services - Employee Benefits	9,984.48	6,856.80
			5XX Other Purchased Services	1,610.01	241.20
			6XX Supplies and Materials	1,540.74	67.77
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			4XX Purchased Property Services	3,191.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	408,961.80	455,958.18
			2XX Personal Services - Employee Benefits	8,864.21	8,688.50
			3XX Purchased Professional and Technical Services	6,000.00	6,000.00
			4XX Purchased Property Services	0.00	3,191.00
			5XX Other Purchased Services	28,362.21	29,273.73
			6XX Supplies and Materials	2,585.48	323.47
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	70,000.00
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	240,000.00



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

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

65,055,032.18 67,166,564.16

Schedule Of Changes Worksheet

Beginning Fund Balance						3,069,265.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,791,248.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,166,564.16	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	197,903.09	Less Last Year	328,542.03	(4b)		-130,638.94	
						-130,638.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,563,310.74	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	2,381,632.83	2,307,839.40
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	32,293.51	303,979.69
1190 Penalties and Interest on Taxes	3,710.51	3,579.51
1410 Individual Transportation Fees	22,246.39	21,515.65
1420 Trans Fees from Other Schl Dists Within State	16,050.00	16,609.17
1510 Interest Earnings	290.81	186.89
2220 County On-Schedule Trans Reimb	572,500.00	598,600.00
3210 State On-Schedule Trans Reimb	572,500.00	598,600.00
3444 State School Block Grant	147,233.44	170,183.29
3446 SB372 Block Grant Reimbursement	0.00	18,918.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,748,457.49	4,040,011.67

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	0.00	136,722.22
2XX Personal Services - Employee Benefits	0.00	23,598.49
5XX Other Purchased Services	0.00	175.52
24XX Support Services - School Administration		
1XX Personal Services - Salaries	168,739.61	0.00
2XX Personal Services - Employee Benefits	25,880.87	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	3,780.91
2XX Personal Services - Employee Benefits	0.00	713.56
4XX Purchased Property Services	0.00	1,016.33
27XX Student Transportation Services		
1XX Personal Services - Salaries	288,209.01	300,185.73
2XX Personal Services - Employee Benefits	34,009.68	35,675.22
3XX Purchased Professional and Technical Services	11,118.52	11,581.00
4XX Purchased Property Services	697.79	629.53
5XX Other Purchased Services	2,251,849.42	2,526,014.21
6XX Supplies and Materials	2,321.63	16,253.03
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	600,225.78	578,481.42
2XX Personal Services - Employee Benefits	236,303.58	240,911.71
5XX Other Purchased Services	38,228.35	41,500.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

3,657,584.24

3,917,238.88

Schedule Of Changes Worksheet

Beginning Fund Balance						209,883.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,040,011.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,917,238.88	(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)						332,656.17	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	722.18	69,870.36
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,618.77	4,328.10
1190 Penalties and Interest on Taxes	159.40	76.78
1510 Interest Earnings	1,361.89	479.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,862.24	74,754.51

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	90,700.00	20,560.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	83,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,700.00	103,960.00

Schedule Of Changes Worksheet

Beginning Fund Balance		120,226.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		74,754.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		103,960.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		91,021.01	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	14,671.16	5,084.16
2240 County Retirement Distribution	8,627,331.00	9,499,999.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,642,002.16	9,505,083.16

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,185,414.07	5,439,074.99
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	361,592.01	375,572.40
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	61,221.90	65,352.55
222X Educational Media Services		
2XX Personal Services - Employee Benefits	402,292.52	420,062.04
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	93,441.48	55,432.78
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	692,399.38	655,943.11
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	152,271.03	137,518.01
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	540,310.24	554,167.45
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	51,347.38	55,240.49
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,257.08	13,200.55
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	217.10	0.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,137.80	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,188.96	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	845,992.86	873,131.08



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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
	280 Special Education - Local and State				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	350,026.56	337,531.89
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	7,332.06	7,348.96
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	34.49	0.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	100,022.97	98,246.15
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,624.02	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	51,237.10	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	15,289.00	0.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,679.30	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	948.74	362.53
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	40.83	0.00
	362 State Adult Basic & Literacy Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,262.52	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	10,177.17	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	766.59	3,821.48
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	70.58
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	15,719.47	11,450.28
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	52,891.84	40,454.23
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	9,369.09	1,289.21
		24XX Support Services - School Administration			



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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
	650 Adult Basic Education/GED Programs				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	3,376.42
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	68,150.31	77,437.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,099,655.87	9,226,084.65

Schedule Of Changes Worksheet

Beginning Fund Balance					2,150,844.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,505,083.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,226,084.65	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,429,842.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
203 ECI CARRYOVER	
9710 Residual Equity Transfers In	18,868.06
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	192,590.27
205 Indirect Costs	
1510 Interest Earnings	11,114.61
1900 Other Revenue from Local Sources	71,239.67
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	483,814.13
205 Subtotal	566,168.41
215 State Multi District Coop	
3290 State - Other State Grants	168,879.80
224 Medicaid CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,329,856.21
225 MT Digital Academy	
3290 State - Other State Grants	69,001.04
404 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	431,019.04
442 School Wellness-Farm to School	
4650 Federal Miscellaneous Grants from OPI	458.61
464 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	15,551.89
466 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	3,897.76
468 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	341,548.09
469 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	10,171.49
472 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	887.70
477 Graduation Matters Montana	
3240 Graduation Matters Montana	9,801.00
501 Early Childhood Education	
3290 State - Other State Grants	684,649.50
502 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	207,323.00
505 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	11,607.00
506 State Audiology Contracts	
3235 State Audiology Contracts	48,999.30



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

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

PRC Revenue	2013 Value
507 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	4,365,990.00
510 Graduation Matters College Readiness	
3240 Graduation Matters Montana	3,489.51
512 IDEA Preschool	
4570 IDEA Preschool	123,692.00
515 Adult Basic Ed - State	
3620 State Adult Basic & Literacy Education	111,031.00
516 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	17,464.85
518 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,277,297.00
519 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	42,319.27
522 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	797,197.00
526 Title VII, Indian Education	
4130 Title VII Indian Education	303,654.00
530 Century Link Grant	
1920 Contributions/Donations from Private Sources	500.00
543 Title III Emergency Immigrant	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	3,127.30
544 Phillips 66 Grant	
1920 Contributions/Donations from Private Sources	500.00
547 Safe Routes to School	
4700 Federal Miscellaneous Grants from other State Agencies	36,180.14
549 Food Service Mini Grant	
3290 State - Other State Grants	304.47
592 Quality Schools Planning Grant	
3720 Quality Schools Facility Grant Program	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,219,024.71

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

PRC Program Function Object	2013 Value
180 Read 180/Microsoft Rebates	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
180 Read 180/Microsoft Rebates	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
7XX Property and Equipment Acquisition	2,434.86
203 ECI CARRYOVER	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,097.66
5XX Other Purchased Services	21.25
6XX Supplies and Materials	590.22
21XX Support Services - Students	
5XX Other Purchased Services	1,050.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	15,480.76
	20,239.89
203 Subtotal	
204 MAC Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	7,499.00
6XX Supplies and Materials	307,912.05
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	18,757.26
	334,168.31
204 Subtotal	
205 Indirect Costs	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
1XXX Instruction	
6XX Supplies and Materials	27,450.37
21XX Support Services - Students	
5XX Other Purchased Services	21.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,500.00
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	1,210.00
4XX Purchased Property Services	6,297.08
5XX Other Purchased Services	11,467.77
6XX Supplies and Materials	7,255.17
810 Dues and Fees	3,899.49
26XX Operation and Maintenance of Plant Services	
810 Dues and Fees	215.02
	59,315.90
205 Subtotal	



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
208 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,200.00
6XX Supplies and Materials	1,848.36
	5,048.36
208 Subtotal	
211 State OTO K-12 Education Data System	
368 K-12 Education Data Systems	
222X Educational Media Services	
7XX Property and Equipment Acquisition	23,721.18
224 Medicaid CSCT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,331,255.98
225 MT Digital Academy	
324 Graduation Matters Montana	
1XXX Instruction	
1XX Personal Services - Salaries	55,646.00
2XX Personal Services - Employee Benefits	8,641.61
	64,287.61
225 Subtotal	
404 Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	37,353.83
2XX Personal Services - Employee Benefits	17,745.60
5XX Other Purchased Services	3,674.64
6XX Supplies and Materials	94,171.17
21XX Support Services - Students	
1XX Personal Services - Salaries	1,316.02
2XX Personal Services - Employee Benefits	165.25
4XX Purchased Property Services	1,135.00
5XX Other Purchased Services	2,046.52
6XX Supplies and Materials	1,547.44
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	513.23
2XX Personal Services - Employee Benefits	2.08
6XX Supplies and Materials	32.87
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	1,554.20
4XX Purchased Property Services	315.00
5XX Other Purchased Services	1,050.85
6XX Supplies and Materials	168.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
477 Graduation Matters Montana	
324 Graduation Matters Montana	
1XXX Instruction	
3XX Purchased Professional and Technical Services	8,068.02
5XX Other Purchased Services	3.99
6XX Supplies and Materials	491.64
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,237.35
477 Subtotal	9,801.00
501 Early Childhood Education	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	10,012.56
2XX Personal Services - Employee Benefits	3,068.85
3XX Purchased Professional and Technical Services	26,652.71
4XX Purchased Property Services	47,614.44
5XX Other Purchased Services	22,687.28
6XX Supplies and Materials	16,406.14
810 Dues and Fees	86.00
21XX Support Services - Students	
1XX Personal Services - Salaries	285,822.59
2XX Personal Services - Employee Benefits	89,788.79
4XX Purchased Property Services	548.50
5XX Other Purchased Services	28,564.76
6XX Supplies and Materials	4,122.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	9,518.22
24XX Support Services - School Administration	
1XX Personal Services - Salaries	89,387.40
2XX Personal Services - Employee Benefits	20,081.74
5XX Other Purchased Services	491.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	8,980.78
2XX Personal Services - Employee Benefits	1,338.67
4XX Purchased Property Services	428.50
6XX Supplies and Materials	3,048.60
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	16,781.94
501 Subtotal	685,431.97
502 Adult Basic Ed - Federal	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
502 Adult Basic Ed - Federal	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	156,922.86
2XX Personal Services - Employee Benefits	41,060.87
6XX Supplies and Materials	23.27
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	9,316.00
502 Subtotal	207,323.00
505 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	6,404.74
5XX Other Purchased Services	1,891.20
6XX Supplies and Materials	2,061.06
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,250.00
505 Subtotal	11,607.00
506 State Audiology Contracts	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	44,304.12
2XX Personal Services - Employee Benefits	4,695.18
506 Subtotal	48,999.30
507 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,676,523.17
2XX Personal Services - Employee Benefits	992,041.46
4XX Purchased Property Services	5,287.02
5XX Other Purchased Services	12,165.77
6XX Supplies and Materials	98,116.07
21XX Support Services - Students	
1XX Personal Services - Salaries	81,123.08
2XX Personal Services - Employee Benefits	23,726.22
4XX Purchased Property Services	28.48
5XX Other Purchased Services	14,786.79
6XX Supplies and Materials	34,660.70
810 Dues and Fees	270.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	12,877.52



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
507 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	2,349.91
5XX Other Purchased Services	5,848.34
24XX Support Services - School Administration	
1XX Personal Services - Salaries	150,460.44
2XX Personal Services - Employee Benefits	36,823.95
4XX Purchased Property Services	1,576.40
5XX Other Purchased Services	6,509.30
6XX Supplies and Materials	3,307.70
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	207,507.68
507 Subtotal	4,365,990.00
510 Graduation Matters College Readiness	
324 Graduation Matters Montana	
1XXX Instruction	
1XX Personal Services - Salaries	245.00
5XX Other Purchased Services	2,050.48
6XX Supplies and Materials	1,194.03
510 Subtotal	3,489.51
512 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	90,925.26
2XX Personal Services - Employee Benefits	26,888.74
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	5,878.00
512 Subtotal	123,692.00
515 Adult Basic Ed - State	
362 State Adult Basic & Literacy Education	
1XXX Instruction	
1XX Personal Services - Salaries	36,804.75
2XX Personal Services - Employee Benefits	3,493.16
4XX Purchased Property Services	500.85
21XX Support Services - Students	
1XX Personal Services - Salaries	62,544.00
2XX Personal Services - Employee Benefits	7,688.24
515 Subtotal	111,031.00
516 Title III Part A English Language Acquisition	



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

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

PRC Program Function Object	2013 Value
592 Quality Schools Planning Grant	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,476,189.38

Schedule Of Changes Worksheet

Beginning Fund Balance	2,300,672.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,219,024.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,476,189.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	7,008.00	(4b)
		-7,008.00
		-7,008.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,036,499.86	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180/Microsoft Rebates	0.00	2,434.86	-2,434.86
203 ECI CARRYOVER	18,868.06	20,239.89	-1,371.83
204 MAC Medicaid Reimbursement	192,590.27	334,168.31	-141,578.04
205 Indirect Costs	566,168.41	59,315.90	506,852.51
208 State OTO Indian Education for All	0.00	5,048.36	-5,048.36
211 State OTO K-12 Education Data System	0.00	23,721.18	-23,721.18
215 State Multi District Coop	168,879.80	0.00	168,879.80
224 Medicaid CSCT	1,329,856.21	1,331,255.98	-1,399.77
225 MT Digital Academy	69,001.04	64,287.61	4,713.43
404 Medicaid Reimbursement	431,019.04	166,584.00	264,435.04
429 St Vincent Foundation Vision Grant	0.00	760.36	-760.36
442 School Wellness-Farm to School	458.61	458.61	0.00
451 Early Childhood Intervention	0.00	24,817.69	-24,817.69
464 Title II, Part B Math & Science Partnerships	15,551.89	15,551.89	0.00
466 Title III Part A English Language Acquisition	3,897.76	3,897.76	0.00



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
468 Title I, Part A, Improving Basic Programs	341,548.09	341,548.09	0.00
469 Title X, Part C, Ed of Homeless Children	10,171.49	10,171.49	0.00
472 Title II, Part A, Teacher/Principal Train/Recruit	887.70	887.70	0.00
477 Graduation Matters Montana	9,801.00	9,801.00	0.00
501 Early Childhood Education	684,649.50	685,431.97	-782.47
502 Adult Basic Ed - Federal	207,323.00	207,323.00	0.00
505 Gifted and Talented	11,607.00	11,607.00	0.00
506 State Audiology Contracts	48,999.30	48,999.30	0.00
507 IDEA Part B	4,365,990.00	4,365,990.00	0.00
510 Graduation Matters College Readiness	3,489.51	3,489.51	0.00
512 IDEA Preschool	123,692.00	123,692.00	0.00
515 Adult Basic Ed - State	111,031.00	111,031.00	0.00
516 Title III Part A English Language Acquisition	17,464.85	17,464.85	0.00
518 Title I, Part A, Improving Basic Programs	3,277,297.00	3,277,297.00	0.00
519 Title X, Part C, Ed of Homeless Children	42,319.27	42,319.27	0.00
521 Montana Reading Council	0.00	0.69	-0.69
522 Title II, Part A, Teacher/Principal Train/Recruit	797,197.00	797,197.00	0.00
526 Title VII, Indian Education	303,654.00	303,654.00	0.00
530 Century Link Grant	500.00	500.00	0.00
541 CONOCO Foundation Grant	0.00	138.99	-138.99
543 Title III Emergency Immigrant	3,127.30	3,127.30	0.00
544 Phillips 66 Grant	500.00	491.21	8.79
547 Safe Routes to School	36,180.14	36,180.14	0.00
549 Food Service Mini Grant	304.47	304.47	0.00
592 Quality Schools Planning Grant	25,000.00	25,000.00	0.00
Total	13,219,024.71	12,476,189.38	742,835.33



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	386,403.42	510,927.76
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,264.09	29,227.13
1190 Penalties and Interest on Taxes	685.46	715.83
1510 Interest Earnings	2,072.86	957.58
1900 Other Revenue from Local Sources	12,914.00	16,364.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	408,339.83	558,192.30

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

PRC Program Function Object	2012 Value	2013 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	317,397.52	238,197.83
2XX Personal Services - Employee Benefits	43,116.85	41,283.87
4XX Purchased Property Services	2,537.46	2,183.21
5XX Other Purchased Services	1,972.00	3,662.13
6XX Supplies and Materials	70,341.77	4,003.35
810 Dues and Fees	0.00	267.00
21XX Support Services - Students		
1XX Personal Services - Salaries	56,222.76	7,591.00
2XX Personal Services - Employee Benefits	6,078.47	14.29
3XX Purchased Professional and Technical Services	2,755.00	6,441.50
6XX Supplies and Materials	2,379.83	2,895.58
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	95.58
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	19,880.66
2XX Personal Services - Employee Benefits	0.00	3,220.49
3XX Purchased Professional and Technical Services	21,000.00	0.00
5XX Other Purchased Services	618.66	0.00
6XX Supplies and Materials	493.00	493.00
8XX Other Expenditures	0.00	625.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	15,752.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	524,913.32	346,607.13



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						284,696.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						558,192.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						346,607.13	(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	55,402.00	(4b)		-55,402.00	
						-55,402.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						440,879.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	192.48	0.74
9710 Residual Equity Transfers In	0.00	240,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	192.48	240,000.74

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	29,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	208.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	240,000.74	(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)
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)	240,209.08	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	644.18	170.50
3281 State Technology Aid	65,526.69	67,407.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,170.87	67,577.85

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	20,629.99	0.00
4XX Purchased Property Services	205.95	0.00
6XX Supplies and Materials	134,829.97	30,913.49
222X Educational Media Services		
1XX Personal Services - Salaries	17,689.10	11,944.12
6XX Supplies and Materials	0.00	70.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	173,355.01	42,927.96

Schedule Of Changes Worksheet

Beginning Fund Balance	12,324.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,577.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,927.96	(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)
	36,974.74	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,529.76	1,566.58
3445 State Combined Fund School Block Grant	170,202.51	174,758.73
3447 SB372 Combined Block Grant Reimbursement	0.00	3,755.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,732.27	180,081.10

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	117,747.43	560.00
2XX Personal Services - Employee Benefits	8,660.35	0.00
3XX Purchased Professional and Technical Services	4,000.00	0.00
5XX Other Purchased Services	0.00	5,225.00
6XX Supplies and Materials	0.00	101,151.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	130,407.78	106,936.09

Schedule Of Changes Worksheet

Beginning Fund Balance	405,426.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,081.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,936.09	(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)	478,571.65	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	59,603.94	423,886.14
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,558.12	54,448.01
1190 Penalties and Interest on Taxes	72.51	379.81
1510 Interest Earnings	949.03	2,146.06
3120 State Guaranteed Tax Base Aid	233,392.25	719,007.35
4100 Federal Miscellaneous Grants - Direct from Feds	238,679.98	506,367.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	535,255.83	1,706,235.21

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	238,680.00	581,138.76
860 Agent Fees/Issuance Costs	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	239,680.00	582,138.76

Schedule Of Changes Worksheet

Beginning Fund Balance	407,251.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,706,235.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	582,138.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,531,348.20	(5)



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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	36,389.70	48,372.24
1900 Other Revenue from Local Sources	6,162.66	76,363.25
1910 Rentals	14,462.34	29,065.24
1920 Contributions/Donations from Private Sources	15,000.00	19,500.00
5110 Sale of Bonds	0.00	10,364,502.00
5200 Sale or Compensation for Loss of Assets	243,219.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	315,233.93	10,537,802.73

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		
6XX Supplies and Materials	21,768.53	5,057.70
21XX Support Services - Students		
6XX Supplies and Materials	159,721.62	334.85
7XX Property and Equipment Acquisition	13,821.00	0.00
222X Educational Media Services		
6XX Supplies and Materials	482.11	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	38,903.28	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	43,032.98	10,961.73
2XX Personal Services - Employee Benefits	1,019.96	516.37
3XX Purchased Professional and Technical Services	35,933.40	156,667.82
4XX Purchased Property Services	323,555.30	21,024.74
5XX Other Purchased Services	0.00	157.72
6XX Supplies and Materials	3,755.96	2,982.36
7XX Property and Equipment Acquisition	0.00	11,550.80
8XX Other Expenditures	11,978.34	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	1,978,022.09	4,852,099.76
8XX Other Expenditures	0.00	200,595.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,631,994.57	5,261,948.87



Trustees' Financial Summary

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56 Yellowstone County
0965 Billings Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						4,796,045.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,537,802.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,261,948.87	(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)						10,071,898.89	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4.59	13.14
1190 Penalties and Interest on Taxes	0.54	9.72
1510 Interest Earnings	2,012.27	920.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,017.40	942.89

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		
4XX Purchased Property Services	7,093.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	35,771.25	4,835.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,864.25	4,835.24

Schedule Of Changes Worksheet

Beginning Fund Balance	269,021.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	942.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,835.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	265,128.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	3,653.73	1,870.07
1XXX Revenues from Student Activities	492,784.41	501,549.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	496,438.14	503,419.14

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	531,890.22	491,186.86
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	4,714.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	531,890.22	495,901.14

Schedule Of Changes Worksheet

Beginning Fund Balance	473,885.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	503,419.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	495,901.14	(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)	481,403.93	(5)



Trustees' Financial Summary

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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	4,107.88	2,377.49
1900 Other Revenue from Local Sources	25,575.53	48,502.53
1920 Contributions/Donations from Private Sources	430,460.34	501,741.80
9710 Residual Equity Transfers In	0.00	4,853.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	460,143.75	557,475.09

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	42.89	0.00
3XX Purchased Professional and Technical Services	3,750.00	0.00
4XX Purchased Property Services	2,982.69	400.00
5XX Other Purchased Services	4,484.64	10,044.21
6XX Supplies and Materials	72,981.00	9,847.57
8XX Other Expenditures	228.94	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,251.72	10,432.69
2XX Personal Services - Employee Benefits	3,432.40	1,634.34
3XX Purchased Professional and Technical Services	2,510.37	18,097.50
4XX Purchased Property Services	1,620.00	1,690.00
5XX Other Purchased Services	23,272.11	32,892.88
6XX Supplies and Materials	283,775.93	341,431.62
8XX Other Expenditures	7,408.62	3,542.56
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	840.00
8XX Other Expenditures	0.00	95.00
222X Educational Media Services		
6XX Supplies and Materials	2,292.33	11,348.47
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	305.66
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	15,323.00	0.00
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	346.11	100.00



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

446,702.75

442,702.50

Schedule Of Changes Worksheet

Beginning Fund Balance						611,794.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						557,475.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						442,702.50	(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)						726,566.98	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	73,553.23	77,725.94
XX	280 1XXX 112	Certified Teacher Staff Salaries	3,426,731.97	3,492,810.07
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	5,630.00	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	1,297,180.85	1,250,632.03
XX	457 1XXX 112	Certified Teacher Staff Salaries	97,110.25	90,925.26
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	37,352,898.17	37,434,028.53
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	476,247.21	991,868.59
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	13,352.34	13,530.54
XX	XXX 26XX 41X	Energy Utility Services	1,095,938.49	1,088,898.33
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	51,373.02	11,600.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	2,287,315.97	4,879,013.72
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	102,080.00	103,960.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,000.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,682,657.04
b. Related Services Block Grant Entitlement	560,848.32
c. Total Entitlements Subject to Reversion	2,243,505.36

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,983,862.13
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,423,823.75
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	5,141,067.47	0.00	0.00	0.00	
280	1XXX	2XX	961,250.17	0.00	0.00	0.00	
280	1XXX	3XX	39.99	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,065.73	0.00	0.00	0.00	
280	1XXX	6XX	21,242.93	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	1,987,415.47	0.00	0.00	0.00	
280	21XX	2XX	261,189.32	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	10.62	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	60.00	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	43,271.27	0.00	0.00	0.00	
280	24XX	2XX	7,143.62	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	67.16	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			8,423,823.75	0.00	0.00	0.00	8,423,823.75

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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	2,523,051.00	81,800.00	0.00	0.00	2,604,851.00
Land Improvements	876,432.00	0.00	42,920.00	0.00	919,352.00
Buildings	53,188,781.00	1,127,455.00	1,528,982.00	0.00	55,845,218.00
Machinery and Equipment	4,671,008.00	274,232.00	172,228.00	25,350.00	5,092,118.00
Construction in Progress	1,228,443.00	0.00	4,426,705.00	1,010,440.00	4,644,708.00
Totals at Historical Cost	62,487,715.00	1,483,487.00	6,170,835.00	1,035,790.00	69,106,247.00
Less Accumulated Depreciation For:					
Improvement Accum	168,143.00	0.00	45,612.00	0.00	213,755.00
Building Accum	22,259,735.00	347,630.00	1,498,936.00	0.00	24,106,301.00
Machinery and Equipment Accum	4,026,255.00	261,195.00	223,352.00	25,350.00	4,485,452.00
Total Accumulated Depreciation	26,454,133.00	608,825.00	1,767,900.00	25,350.00	28,805,508.00
Governmental Activities, Capital Assets, net	36,033,582.00	874,662.00	4,402,935.00	1,010,440.00	40,300,739.00

* 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)	1,299,153.00	0.00	0.00
Support Services Students (21XX)	116,552.00	0.00	0.00
Support Services Staff (22XX)	89,795.00	0.00	0.00
General Administration (23XX)	9,112.00	0.00	0.00
School Administration (24XX)	21,817.00	0.00	0.00
Financial Administration (25XX)	37,757.00	0.00	0.00
Operations and Maintenance (26XX)	105,484.00	0.00	0.00
Transportation (27XX)	20,438.00	0.00	0.00
Food Service (31XX)	54,857.00	0.00	0.00
Extracurricular (34XX, 35XX)	12,935.00	0.00	0.00
Total Depreciation for FY2013	1,767,900.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
07/12/2012	0.00	1,271,000.00	0.00	0.00	1,271,000.00	0.00	1,271,000.00
07/12/2012	0.00	4,540,000.00	0.00	0.00	4,540,000.00	0.00	4,540,000.00
02/01/2011	2,000,000.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00
02/01/2011	2,420,000.00	0.00	0.00	0.00	2,420,000.00	0.00	2,420,000.00
07/12/2012	0.00	4,553,502.00	0.00	0.00	4,553,502.00	0.00	4,553,502.00
Compensated Absences	7,654,434.00	0.00	0.00	0.00	7,654,434.00	0.00	0.00
Other	586,523.00	0.00	0.00	0.00	586,523.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	12,660,957.00	10,364,502.00	0.00	0.00	23,025,459.00	0.00	14,784,502.00

* 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.