



Trustees' Financial Summary

FY2012-13

Submit ID: 0966-73714363

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: 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	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
211	State OTO K-12 Education Data System	STATE		N/A
215	Multi District Coop	STATE	2013	N/A
447	Practical Geometry Grant	STATE	2012	
461	Montana Women's Prison Contract	LOCAL	2012	
500	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609668113BG	84.048A
511	MT Womens Prison Contract	LOCAL	2009	
528	Vo Ed Agriculture	STATE	2005	State
529	Vo Ed Business/Marketing	STATE	2005	State
531	Vo Ed Health Occupations	STATE	2005	State
532	ACT Plus Testing Grant	STATE	2013	
533	Vo Ed Family & Consumer Science	STATE	2005	State
537	Vo Ed Trades & Industry	STATE	2005	State
538	Vo Ed Tech Ed/Industrial Arts	STATE	2010	State
539	County Detention Facility ABE	LOCAL	2013	
593	Advancing Agriculture Education Program	STATE	2012	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)	1,879,634.76	406,334.79		18,528.32
02	Taxes Receivable - Real and Personal (120-149)	242,012.53	22,163.61		
03	Taxes Receivable - Protested (150-159)	604,496.21	60,474.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				66,870.87
06	Other Current Assets (190-210)	14,624.87			97,705.11
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,740,768.37	488,972.92		183,104.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	362,494.29	8,697.72		45,285.42
25	Deferred Revenue (680)	685,944.21	68,056.70		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,048,438.50	76,754.42		45,285.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	106,986.64			
48	Fund Balance for Budget	1,585,343.23	412,218.50		137,818.88
52	TOTAL FUND BALANCE/EQUITY	1,692,329.87	412,218.50		137,818.88
53	TOTAL LIABILITIES AND FUND BALANCE	2,740,768.37	488,972.92		183,104.30



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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)	1,872.61	1,511,050.47	411,736.16	909,624.08
02	Taxes Receivable - Real and Personal (120-149)	7,260.83			19,258.16
03	Taxes Receivable - Protested (150-159)	40,041.73			155,541.55
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			69,071.63	
06	Other Current Assets (190-210)			115.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	49,175.17	1,511,050.47	480,922.79	1,084,423.79
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	6,540.00	34,198.32	17,915.93	37,968.12
25	Deferred Revenue (680)	42,227.85			162,087.98
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	48,767.85	34,198.32	17,915.93	200,056.10
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	407.32	1,476,852.15	463,006.86	884,367.69
52	TOTAL FUND BALANCE/EQUITY	407.32	1,476,852.15	463,006.86	884,367.69
53	TOTAL LIABILITIES AND FUND BALANCE	49,175.17	1,511,050.47	480,922.79	1,084,423.79



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	189,266.96		414.38	159,671.29
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)	121,326.44			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	310,593.40		414.38	159,671.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	23,140.11			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	23,140.11			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	287,453.29		414.38	159,671.29
52	TOTAL FUND BALANCE/EQUITY	287,453.29		414.38	159,671.29
53	TOTAL LIABILITIES AND FUND BALANCE	310,593.40		414.38	159,671.29



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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)	150,187.26	298,857.86		1,376,742.37
02	Taxes Receivable - Real and Personal (120-149)	19,104.02			7,711.53
03	Taxes Receivable - Protested (150-159)	50,345.55			
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	219,636.83	298,857.86		1,384,453.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	5,967.56	142.53		12,658.25
25	Deferred Revenue (680)	55,335.25			1,643.52
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	61,302.81	142.53		14,301.77
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	158,334.02	298,715.33		1,370,152.13
52	TOTAL FUND BALANCE/EQUITY	158,334.02	298,715.33		1,370,152.13
53	TOTAL LIABILITIES AND FUND BALANCE	219,636.83	298,857.86		1,384,453.90



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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)	2,127,746.92	217,855.04		
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)	2,368.04			
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	2,130,114.96	217,855.04		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	185,719.85	141.74		
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	185,719.85	141.74		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,944,395.11	217,713.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,944,395.11	217,713.30		
53	TOTAL LIABILITIES AND FUND BALANCE	2,130,114.96	217,855.04		



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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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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)			4,967,811.51	349.70
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			466,564.47	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			108,684.14	
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			5,543,060.12	349.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,477,231.76	
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			1,477,231.76	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			4,065,828.36	349.70
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			4,065,828.36	349.70
53	TOTAL LIABILITIES AND FUND BALANCE			5,543,060.12	349.70



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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)		208,707.75	1,900,562.87	1,124,167.61
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		208,707.75	1,900,562.87	1,124,167.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		17,436.29	38,565.52	17,183.85
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		17,436.29	38,565.52	17,183.85
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		191,271.46	1,861,997.35	1,106,983.76
52	TOTAL FUND BALANCE/EQUITY		191,271.46	1,861,997.35	1,106,983.76
53	TOTAL LIABILITIES AND FUND BALANCE		208,707.75	1,900,562.87	1,124,167.61



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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)	3,749,284.80	2,211,720.25		
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	3,749,284.80	2,211,720.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	147,734.48	2,211,720.25		
24	Other Current Liabilities (621-679)	3,601,550.32			
35	TOTAL LIABILITIES	3,749,284.80	2,211,720.25		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	3,749,284.80	2,211,720.25		



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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)		209,915.80		
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		209,915.80		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		209,915.80		
35	TOTAL LIABILITIES		209,915.80		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		209,915.80		



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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	12,399,621.53	11,075,796.47
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	256,810.36	1,351,519.74
1190 Penalties and Interest on Taxes	26,098.09	20,431.90
1310 Individual Tuition	21,974.15	46,909.53
1510 Interest Earnings	6,357.89	2,919.74
3110 Direct State Aid	14,281,740.66	14,574,269.16
3111 Quality Educator	1,119,626.35	1,032,327.04
3112 At Risk Student	125,098.84	128,315.91
3113 Indian Education For All	108,364.80	107,671.20
3114 American Indian Achievement Gap	68,200.00	110,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,492,452.55	1,605,318.75
3117 State Tuition for State Placement	14,793.18	5,377.45
3120 State Guaranteed Tax Base Aid	4,810,891.14	4,935,195.26
3444 State School Block Grant	1,706,905.50	1,859,681.08
3446 SB372 Block Grant Reimbursement	0.00	123,503.19
6100 Material Prior Period Revenue Adjustments	5,212.82	0.00
7810 Education Jobs Fund	16,750.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,460,897.93	36,979,436.42

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	57,123.57
2XX Personal Services - Employee Benefits	0.00	188.30
5XX Other Purchased Services	0.00	57.94
6XX Supplies and Materials	0.00	101.86
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	14,371,464.64	14,981,094.57
2XX Personal Services - Employee Benefits	1,748,907.70	1,850,325.44
3XX Purchased Professional and Technical Services	132,686.13	165,431.07
4XX Purchased Property Services	79,460.79	68,539.57
5XX Other Purchased Services	205,645.78	185,525.08
6XX Supplies and Materials	1,028,200.02	764,142.53
7XX Property and Equipment Acquisition	32,654.56	25,067.00
8XX Other Expenditures	9,821.27	15,002.82
21XX Support Services - Students		
1XX Personal Services - Salaries	1,231,311.06	1,163,359.77
2XX Personal Services - Employee Benefits	142,161.09	134,944.58



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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				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	82,350.76	64,305.31
			4XX Purchased Property Services	912.08	309.36
			5XX Other Purchased Services	856.04	9,156.44
			6XX Supplies and Materials	6,939.70	11,369.55
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	144,297.74	194,077.23
			2XX Personal Services - Employee Benefits	12,971.11	18,004.51
			3XX Purchased Professional and Technical Services	33,753.15	28,980.00
			4XX Purchased Property Services	1,377.21	2,481.90
			5XX Other Purchased Services	38,283.20	19,580.39
			6XX Supplies and Materials	56,714.55	56,112.20
			8XX Other Expenditures	325.00	91.40
	222X Educational Media Services				
			1XX Personal Services - Salaries	1,231,211.09	1,201,256.60
			2XX Personal Services - Employee Benefits	164,307.92	168,314.96
			3XX Purchased Professional and Technical Services	169,785.77	196,706.49
			4XX Purchased Property Services	1,201.83	1,748.90
			5XX Other Purchased Services	3,835.84	5,461.01
			6XX Supplies and Materials	126,077.55	84,616.23
			7XX Property and Equipment Acquisition	0.00	1,339.10
			8XX Other Expenditures	98.34	249.25
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	219,628.53	97,178.60
			2XX Personal Services - Employee Benefits	11,097.16	11,219.01
			3XX Purchased Professional and Technical Services	77,810.94	47,008.24
			4XX Purchased Property Services	2,948.96	1,058.70
			5XX Other Purchased Services	313,371.85	297,986.40
			6XX Supplies and Materials	7,079.72	5,173.51
			7XX Property and Equipment Acquisition	0.00	4,042.50
			820 Judgments Against the School District	0.00	10,440.41
			8XX Other Expenditures	10,231.84	12,057.71
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	2,560,679.77	2,360,887.82
			2XX Personal Services - Employee Benefits	321,442.83	364,056.32
			3XX Purchased Professional and Technical Services	5,063.00	1,737.00
			4XX Purchased Property Services	8,411.04	4,400.80
			5XX Other Purchased Services	42,111.29	58,031.93
			6XX Supplies and Materials	25,176.05	26,365.78
			8XX Other Expenditures	9,974.30	9,673.62
	25XX Support Services - Business				
			1XX Personal Services - Salaries	454,049.42	414,595.21
			2XX Personal Services - Employee Benefits	74,889.55	59,893.53
			3XX Purchased Professional and Technical Services	4,077.60	50,708.48



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			4XX Purchased Property Services	2,235.42	3,465.78
			5XX Other Purchased Services	5,870.39	10,667.76
			6XX Supplies and Materials	8,729.76	30,320.06
			7XX Property and Equipment Acquisition	0.00	6,440.78
			8XX Other Expenditures	520.74	70.95
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	1,980,059.91	2,060,943.18
			2XX Personal Services - Employee Benefits	453,919.14	456,163.95
			3XX Purchased Professional and Technical Services	123,594.52	131,778.86
			4XX Purchased Property Services	1,233,715.96	1,244,619.23
			5XX Other Purchased Services	95,973.52	95,684.23
			6XX Supplies and Materials	332,185.54	256,761.95
			7XX Property and Equipment Acquisition	70,152.32	23,329.68
			8XX Other Expenditures	16,138.13	15,817.18
	27XX Student Transportation Services				
			5XX Other Purchased Services	0.00	594.33
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	135,284.61	108,142.05
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	37,872.35	26,714.48
			850 Interest on Debt	1,271.47	415.75
	260 Non-Grant Bilingual Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	35,971.77	40,115.40
			2XX Personal Services - Employee Benefits	4,085.40	4,608.94
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	2,587,597.75	2,500,012.58
			2XX Personal Services - Employee Benefits	401,437.54	436,810.68
			4XX Purchased Property Services	7.50	0.00
			5XX Other Purchased Services	18,731.35	18,327.68
			6XX Supplies and Materials	15,998.09	11,056.04
	21XX Support Services - Students				
			1XX Personal Services - Salaries	541,813.83	521,643.59
			2XX Personal Services - Employee Benefits	64,683.65	65,218.95
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	109,774.91	111,513.28
			2XX Personal Services - Employee Benefits	22,845.88	21,746.67
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	11,475.62	13,677.83



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	40.60	3,872.34
			3XX Purchased Professional and Technical Services	13,880.00	17,425.00
			5XX Other Purchased Services	6,509.25	7,551.69
			6XX Supplies and Materials	16,099.32	68,813.53
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	47,338.49	33,037.68
			2XX Personal Services - Employee Benefits	4,936.50	3,377.22
			5XX Other Purchased Services	120.78	118.80
			6XX Supplies and Materials	4,974.87	393.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	987,075.31	944,710.77
			2XX Personal Services - Employee Benefits	114,164.75	113,959.58
			3XX Purchased Professional and Technical Services	1,088.01	900.00
			4XX Purchased Property Services	9,672.43	10,304.16
			5XX Other Purchased Services	4,851.20	2,506.27
			6XX Supplies and Materials	85,302.91	88,338.17
			8XX Other Expenditures	3,360.00	477.00
		21XX Support Services - Students			
			5XX Other Purchased Services	0.00	124.00
			6XX Supplies and Materials	0.00	236.20
			8XX Other Expenditures	135.00	0.00
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	8,827.80	8,446.90
		24XX Support Services - School Administration			
			4XX Purchased Property Services	13.96	0.00
			5XX Other Purchased Services	2,653.45	8,397.08
			6XX Supplies and Materials	3,251.96	5,455.17
			8XX Other Expenditures	738.00	2,844.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	6,294.39	9,175.77
			8XX Other Expenditures	35.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			4XX Purchased Property Services	7,765.00	7,762.50
			6XX Supplies and Materials	0.00	1,233.76
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,012,062.88	1,067,070.97
			2XX Personal Services - Employee Benefits	18,428.42	19,004.64
			3XX Purchased Professional and Technical Services	24,474.18	18,522.13



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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
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			4XX Purchased Property Services	3,360.24	10,412.77
			5XX Other Purchased Services	423,438.07	482,798.94
			6XX Supplies and Materials	4,211.07	4,939.13
			8XX Other Expenditures	16,263.00	18,152.55
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	30,000.00
	9999 Undistributed				
			971 Residual Equity Transfers Out	0.00	150,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>36,348,969.68</u>	<u>36,668,604.06</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					1,569,212.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,979,436.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,668,604.06	(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	106,986.64	Less Last Year	294,701.44	(4b)	-187,714.80	
					-187,714.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,692,329.87	(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	1,444,133.01	1,001,122.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	24,309.28	125,488.18
1190 Penalties and Interest on Taxes	2,691.29	2,103.24
1410 Individual Transportation Fees	1,407.66	1,269.00
1510 Interest Earnings	1,802.05	842.43
2220 County On-Schedule Trans Reimb	271,802.47	285,000.00
3210 State On-Schedule Trans Reimb	271,802.47	285,000.00
3444 State School Block Grant	40,565.95	58,388.82
3446 SB372 Block Grant Reimbursement	0.00	14,407.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,058,514.18	1,773,622.46

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	100,038.71
2XX Personal Services - Employee Benefits	0.00	11,773.89
24XX Support Services - School Administration		
1XX Personal Services - Salaries	50,418.69	0.00
2XX Personal Services - Employee Benefits	8,278.03	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	3,780.89
2XX Personal Services - Employee Benefits	0.00	713.55
4XX Purchased Property Services	46,122.71	504.87
27XX Student Transportation Services		
1XX Personal Services - Salaries	47,456.92	47,483.51
2XX Personal Services - Employee Benefits	5,999.62	6,279.79
3XX Purchased Professional and Technical Services	1,000.00	1,025.00
4XX Purchased Property Services	96.09	156.64
5XX Other Purchased Services	1,682,806.87	1,624,779.28
6XX Supplies and Materials	1,220.31	7,470.87
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	32,643.57	39,802.01
2XX Personal Services - Employee Benefits	13,325.09	18,877.57
5XX Other Purchased Services	16,200.00	10,187.05



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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:

1,905,567.90

1,872,873.63

Schedule Of Changes Worksheet

Beginning Fund Balance						511,469.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,773,622.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,872,873.63	(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)						412,218.50	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	567.98	293.08
1611 National School Lunch Program	1,539,312.06	1,362,049.24
1622 Breakfast Sales	90,398.55	87,282.81
1630 Catering Sales	367,871.59	351,706.71
1632 Daily Adult Sales	69,121.44	57,588.63
1900 Other Revenue from Local Sources	385,811.26	412,383.98
3220 State Food Services Match	5,203.90	31,251.19
4550 Federal Child Nutrition	3,020,108.11	3,030,347.80
4555 School Foods Summer Program - 10.559	98,383.90	92,400.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>5,576,778.79</u>	<u>5,425,304.15</u>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	5,542,577.79	5,365,853.76
6XX Supplies and Materials	22,075.00	15,152.55
7XX Property and Equipment Acquisition	5,390.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,570,042.79</u>	<u>5,381,006.31</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		93,521.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,425,304.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,381,006.31	(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)		137,818.88	(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	144,815.32	354,427.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,247.17	22,262.74
1190 Penalties and Interest on Taxes	468.22	441.57
1510 Interest Earnings	768.53	236.89
3110 Direct State Aid	30,430.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	181,729.64	377,368.50

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	294,400.00	266,000.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	111,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	294,400.00	377,600.00

Schedule Of Changes Worksheet

Beginning Fund Balance					638.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					377,368.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					377,600.00	(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)					407.32	(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	6,296.88	2,522.32
2240 County Retirement Distribution	5,009,201.00	5,478,792.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,015,497.88	5,481,314.32

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

PRC Program Function Object	2012 Value	2013 Value
170 Distance Learning		
1XXX Instruction		
2XX Personal Services - Employee Benefits	51.78	0.00
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	9,710.35
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,576,613.46	2,623,779.74
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	213,123.89	199,976.81
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	24,873.92	33,169.13
222X Educational Media Services		
2XX Personal Services - Employee Benefits	250,221.49	247,835.10
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	37,859.38	33,524.72
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	450,152.53	401,324.28
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	80,301.34	94,682.51
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	344,928.35	358,845.79
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,180.58	8,071.66
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,200.78	6,819.17
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,139.64	0.00
25XX Support Services - Business		



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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
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
	25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	2,486.87	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	446,047.89	424,973.92
	21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	93,397.40	88,673.52
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	18,922.91	18,956.00
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	5,627.07	6,765.89
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	3,860.24	2,325.08
	221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	8,160.17	5,616.03
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	170,151.20	160,590.17
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	546.20	0.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	24.13	0.00
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	37.18	0.00
	397 State Career & Technical Ed Entitlement - Trades & Industry				
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	240.99	0.00
	610 Adult Continuing Education Programs				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	73,255.47	63,023.19
	21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	3,592.76	23,908.56
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	53,110.28	53,102.72
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	174,458.53	181,390.02
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	13,692.80	14,082.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,063,259.23	5,061,147.06

Schedule Of Changes Worksheet

Beginning Fund Balance						1,056,684.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,481,314.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,061,147.06	(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)						1,476,852.15	(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
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	64,196.74
205 Indirect Costs	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	13,358.00
215 Multi District Coop	
3290 State - Other State Grants	91,649.07
447 Practical Geometry Grant	
4700 Federal Miscellaneous Grants from other State Agencies	30,149.45
500 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	302,173.00
511 MT Womens Prison Contract	
1900 Other Revenue from Local Sources	126,764.58
528 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	550.00
529 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	23,524.00
531 Vo Ed Health Occupations	
3900 State Career & Technical Ed Entitlement	800.00
532 ACT Plus Testing Grant	
4700 Federal Miscellaneous Grants from other State Agencies	12,000.00
533 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	26,102.00
537 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	11,300.00
538 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	27,008.00
539 County Detention Facility ABE	
1900 Other Revenue from Local Sources	54,427.00
593 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	784,201.84

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
500 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	15.00
5XX Other Purchased Services	23,010.64
6XX Supplies and Materials	230,448.69
7XX Property and Equipment Acquisition	21,009.20
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,085.00
5XX Other Purchased Services	5,975.75
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	13,358.00
500 Subtotal	302,173.00
511 MT Womens Prison Contract	
170 Distance Learning	
1XXX Instruction	
1XX Personal Services - Salaries	105,067.96
2XX Personal Services - Employee Benefits	15,379.03
511 Subtotal	120,446.99
528 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	124.02
810 Dues and Fees	396.00
528 Subtotal	520.02
529 Vo Ed Business/Marketing	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	3,627.46
2XX Personal Services - Employee Benefits	5.52
5XX Other Purchased Services	4,709.35
6XX Supplies and Materials	4,924.45
810 Dues and Fees	1,005.00
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,565.00
529 Subtotal	21,836.78
531 Vo Ed Health Occupations	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	758.45



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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
531 Vo Ed Health Occupations	
532 ACT Plus Testing Grant	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	2,170.10
2XX Personal Services - Employee Benefits	4.10
5XX Other Purchased Services	488.59
6XX Supplies and Materials	9,337.21
532 Subtotal	12,000.00
533 Vo Ed Family & Consumer Science	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	105.00
3XX Purchased Professional and Technical Services	1,962.32
4XX Purchased Property Services	8,687.71
5XX Other Purchased Services	341.65
6XX Supplies and Materials	13,958.64
810 Dues and Fees	620.00
533 Subtotal	25,675.32
537 Vo Ed Trades & Industry	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
4XX Purchased Property Services	240.42
6XX Supplies and Materials	11,353.45
397 State Career & Technical Ed Entitlement - Trades & Industry	
24XX Support Services - School Administration	
4XX Purchased Property Services	345.00
537 Subtotal	11,938.87
538 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	140.00
4XX Purchased Property Services	457.40
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4.09
5XX Other Purchased Services	78.74
6XX Supplies and Materials	20,213.86
810 Dues and Fees	375.00



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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
538 Subtotal	21,269.09
539 County Detention Facility ABE	
170 Distance Learning	
1XXX Instruction	
1XX Personal Services - Salaries	49,415.13
2XX Personal Services - Employee Benefits	5,011.87
539 Subtotal	54,427.00
593 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
810 Dues and Fees	65.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	637,321.00

Schedule Of Changes Worksheet

Beginning Fund Balance	316,126.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	784,201.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	637,321.00	(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)	463,006.86	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180/Microsoft Rebates	0.00	1,213.82	-1,213.82
204 MAC Medicaid Reimbursement	64,196.74	6,252.42	57,944.32
205 Indirect Costs	13,358.00	13,358.00	0.00
211 State OTO K-12 Education Data System	0.00	12,706.51	-12,706.51
215 Multi District Coop	91,649.07	0.00	91,649.07



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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
447 Practical Geometry Grant	30,149.45	30,149.45	0.00
461 Montana Women's Prison Contract	0.00	2,530.28	-2,530.28
500 Vo Ed Carl Perkins Basic Grant	302,173.00	302,173.00	0.00
511 MT Womens Prison Contract	126,764.58	120,446.99	6,317.59
528 Vo Ed Agriculture	550.00	520.02	29.98
529 Vo Ed Business/Marketing	23,524.00	21,836.78	1,687.22
531 Vo Ed Health Occupations	800.00	758.45	41.55
532 ACT Plus Testing Grant	12,000.00	12,000.00	0.00
533 Vo Ed Family & Consumer Science	26,102.00	25,675.32	426.68
537 Vo Ed Trades & Industry	11,300.00	11,938.87	-638.87
538 Vo Ed Tech Ed/Industrial Arts	27,008.00	21,269.09	5,738.91
539 County Detention Facility ABE	54,427.00	54,427.00	0.00
593 Advancing Agriculture Education Program	200.00	65.00	135.00
Total	784,201.84	637,321.00	146,880.84



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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	966,387.68	875,893.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	20,381.12	60,372.32
1190 Penalties and Interest on Taxes	2,132.03	1,650.04
1340 Fees for Adult Education	349,114.99	337,442.21
1510 Interest Earnings	5,113.46	2,584.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,343,129.28	1,277,942.25

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	424,967.12	370,749.29
2XX Personal Services - Employee Benefits	22,369.39	25,080.92
3XX Purchased Professional and Technical Services	224,499.00	41,159.71
4XX Purchased Property Services	186.25	212.89
5XX Other Purchased Services	1,980.48	2,454.29
6XX Supplies and Materials	138,609.61	130,099.00
7XX Property and Equipment Acquisition	0.00	2,500.00
810 Dues and Fees	0.00	6,195.25
8XX Other Expenditures	5,431.65	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	20,842.20	140,647.92
2XX Personal Services - Employee Benefits	1,318.57	16,599.79
221X Improvement of Instruction Services		
5XX Other Purchased Services	740.70	1,951.42
6XX Supplies and Materials	1,900.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	308,101.56	312,389.68
2XX Personal Services - Employee Benefits	45,233.03	50,288.02
3XX Purchased Professional and Technical Services	0.00	125.00
5XX Other Purchased Services	79,431.32	88,881.17
6XX Supplies and Materials	3,882.56	3,855.30
8XX Other Expenditures	130.00	25.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	32,413.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,279,623.44	1,225,628.01



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

Schedule Of Changes Worksheet

Beginning Fund Balance						832,053.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,277,942.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,225,628.01	(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)						884,367.69	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	102,505.00	106,933.00
1510 Interest Earnings	1,449.26	832.01
1900 Other Revenue from Local Sources	1,725.53	534.47
1982 Summer Session - Driver's Education Fees	117,179.00	128,498.50
3260 State Driver's Education Reimbursement	119,810.83	121,374.38
5200 Sale or Compensation for Loss of Assets	3,610.08	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	346,279.70	358,172.36
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	275,628.79	306,055.47
2XX Personal Services - Employee Benefits	1,547.67	2,404.44
3XX Purchased Professional and Technical Services	92.06	62.44
4XX Purchased Property Services	27,007.98	26,800.64
5XX Other Purchased Services	5,052.28	4,026.29
6XX Supplies and Materials	25,516.54	25,392.47
8XX Other Expenditures	329.80	417.10

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	335,175.12	365,158.85
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Schedule Of Changes Worksheet

Beginning Fund Balance	294,439.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	358,172.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	365,158.85	(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)	287,453.29	(5)



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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	2.70	1.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.70	1.47

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	412.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	414.38	(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	63.51	34.13
9710 Residual Equity Transfers In	0.00	150,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63.51	150,034.13

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	9,637.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150,034.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	159,671.29	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,081,536.69	973,886.54
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,671.83	119,897.43
1190 Penalties and Interest on Taxes	1,414.18	1,778.09
1510 Interest Earnings	2,723.84	1,975.54
3281 State Technology Aid	36,589.48	36,581.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,138,936.02	1,134,118.80

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	19,004.73	26,469.12
4XX Purchased Property Services	790.00	0.00
5XX Other Purchased Services	0.00	43.96
6XX Supplies and Materials	637,126.54	624,701.59
222X Educational Media Services		
1XX Personal Services - Salaries	220,365.27	256,693.73
2XX Personal Services - Employee Benefits	31,221.68	32,014.10
3XX Purchased Professional and Technical Services	60,636.27	13,034.04
4XX Purchased Property Services	0.00	69,498.01
5XX Other Purchased Services	12,789.50	12,525.85
6XX Supplies and Materials	84,515.09	58,793.23
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	11,800.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,078,249.08	1,093,773.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						117,988.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,134,118.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,093,773.63	(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)						158,334.02	(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	587.92	948.94
3445 State Combined Fund School Block Grant	169,993.96	201,824.58
3447 SB372 Combined Block Grant Reimbursement	0.00	25,731.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	170,581.88	228,505.27

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	16,355.06	116,386.91
2XX Personal Services - Employee Benefits	2,809.89	36,236.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,164.95	152,622.95

Schedule Of Changes Worksheet

Beginning Fund Balance	222,833.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	228,505.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,622.95	(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)	298,715.33	(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	330,054.01	400,344.28
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	49,457.19
1190 Penalties and Interest on Taxes	216.45	564.73
1510 Interest Earnings	0.00	1,108.89
3120 State Guaranteed Tax Base Aid	311,614.57	342,080.60
4100 Federal Miscellaneous Grants - Direct from Feds	409,319.99	487,385.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,051,205.02	1,280,940.87

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	409,320.00	551,673.75
860 Agent Fees/Issuance Costs	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	409,820.00	552,173.75

Schedule Of Changes Worksheet

Beginning Fund Balance	641,385.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,280,940.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	552,173.75	(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)	1,370,152.13	(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	27,384.41	16,182.74
1900 Other Revenue from Local Sources	0.00	36,290.61
1910 Rentals	35,852.79	35,165.44
1920 Contributions/Donations from Private Sources	14,941.24	0.00
5110 Sale of Bonds	0.00	3,780,000.00
5200 Sale or Compensation for Loss of Assets	38,074.35	41,615.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	116,252.79	3,909,253.99

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
6XX Supplies and Materials	65,855.65	164.94
7XX Property and Equipment Acquisition	6,911.00	0.00
22XX Educational Media Services		
6XX Supplies and Materials	237.45	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	19,161.32	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	311.03	0.00
2XX Personal Services - Employee Benefits	1.58	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	20,926.65	31,147.38
2XX Personal Services - Employee Benefits	729.91	1,276.56
3XX Purchased Professional and Technical Services	3,045.37	604.01
4XX Purchased Property Services	51,664.20	8,286.84
5XX Other Purchased Services	0.00	3.43
6XX Supplies and Materials	2,764.70	623.64
7XX Property and Equipment Acquisition	0.00	5,689.20
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	4,016,625.14	5,421,401.49
8XX Other Expenditures	0.00	75,550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,188,234.00	5,544,747.49



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,579,888.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,909,253.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,544,747.49	(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)						1,944,395.11	(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	2.40	5.18
1190 Penalties and Interest on Taxes	0.51	3.83
1510 Interest Earnings	2,567.50	2,181.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,570.41	2,190.88

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	68,948.77
5XX Other Purchased Services	0.00	317.64
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	2,716.94	2,935.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,716.94	72,201.95

Schedule Of Changes Worksheet

Beginning Fund Balance	287,724.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,190.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,201.95	(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)	217,713.30	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	27,680.10	16,444.91
1900 Other Revenue from Local Sources	17,760,253.10	17,606,615.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,787,933.20	17,623,060.00

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	79,434.22	82,844.92
2XX Personal Services - Employee Benefits	7,467.52	7,784.26
3XX Purchased Professional and Technical Services	13,791,957.06	14,682,689.47
4XX Purchased Property Services	826.38	12,304.85
5XX Other Purchased Services	2,459,317.71	2,530,705.07
6XX Supplies and Materials	790.92	5,196.66
7XX Property and Equipment Acquisition	0.00	232,927.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,339,793.81	17,554,452.98

Schedule Of Changes Worksheet

Beginning Fund Balance	3,997,221.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,623,060.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,554,452.98	(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)	4,065,828.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	900.96	359.32
1900 Other Revenue from Local Sources	87,685.68	14,413.78
1970 Services Provided Other Funds	866,172.41	339,286.13
5300 Operating Transfers from Other Funds	0.00	30,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	70,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	954,759.05	454,059.23

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	142,397.74
2XX Personal Services - Employee Benefits	0.00	38,850.97
4XX Purchased Property Services	74,888.36	74,603.52
5XX Other Purchased Services	18.32	87.61
6XX Supplies and Materials	725,698.06	58,137.28
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	15,126.31
2XX Personal Services - Employee Benefits	0.00	2,823.23
325 Montana Digital Academy		
1XXX Instruction		
8XX Other Expenditures	6,524.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	807,129.66	332,026.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						69,238.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						454,059.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						332,026.66	(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)						191,271.46	(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	12,231.48	7,105.67
1900 Other Revenue from Local Sources	0.00	1,000.00
1XXX Revenues from Student Activities	2,574,053.07	2,550,303.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,586,284.55</u>	<u>2,558,409.45</u>

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	2,452,416.39	2,411,778.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,452,416.39</u>	<u>2,411,778.91</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	1,715,366.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,558,409.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,411,778.91	(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)	1,861,997.35	(5)



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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	7,233.13	4,004.07
1900 Other Revenue from Local Sources	70,380.97	98,873.00
1920 Contributions/Donations from Private Sources	488,396.37	473,160.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	566,010.47	576,037.68

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	33,632.25	31,486.57
2XX Personal Services - Employee Benefits	74.25	73.57
3XX Purchased Professional and Technical Services	1,725.50	2,000.00
5XX Other Purchased Services	136.42	317.41
6XX Supplies and Materials	17,510.88	7,765.74
21XX Support Services - Students		
1XX Personal Services - Salaries	4,991.96	13,052.55
2XX Personal Services - Employee Benefits	22.53	22.96
3XX Purchased Professional and Technical Services	34,777.78	21,804.00
4XX Purchased Property Services	10,499.85	5,470.14
5XX Other Purchased Services	134,322.02	138,791.71
6XX Supplies and Materials	274,534.66	284,550.18
8XX Other Expenditures	6,028.50	12,987.55
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	1,048.23
2XX Personal Services - Employee Benefits	0.00	4.24
3XX Purchased Professional and Technical Services	100.00	6,600.00
4XX Purchased Property Services	1,093.50	0.00
5XX Other Purchased Services	0.00	4,625.01
6XX Supplies and Materials	2,074.00	136.17
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	174.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	1,367.80	0.00
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	16,335.00	17,722.00



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**** Recalculated ****

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:

539,226.90

548,632.03

Schedule Of Changes Worksheet

Beginning Fund Balance						1,079,578.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						576,037.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						548,632.03	(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)						1,106,983.76	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	35,971.77	40,115.40
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,816,357.40	1,732,090.01
XX	39X 1XXX 112	Certified Teacher Staff Salaries	984,075.64	936,500.54
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	3,595.29	2,018.40
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	17,387,388.55	17,468,514.29
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	317,224.72	251,306.97
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	7,096.37	10,202.71
XX	XXX 26XX 41X	Energy Utility Services	784,831.31	855,523.30
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	4,154,626.69	5,532,479.08
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	281,820.00	377,600.00
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	12,580.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	792,386.14
b. Related Services Block Grant Entitlement	264,111.12
c. Total Entitlements Subject to Reversion	1,056,497.26

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)]	1,405,141.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,686,329.47
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	2,500,012.58	0.00	0.00	0.00	
280	1XXX	2XX	436,810.68	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	18,327.68	0.00	0.00	0.00	
280	1XXX	6XX	11,056.04	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	521,643.59	0.00	0.00	0.00	
280	21XX	2XX	65,218.95	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	111,513.28	0.00	0.00	0.00	
280	24XX	2XX	21,746.67	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	0.00	0.00	0.00	0.00	
Totals			3,686,329.47	0.00	0.00	0.00	3,686,329.47

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,732,210.00	40,900.00	0.00	0.00	1,773,110.00
Land Improvements	257,334.00	0.00	0.00	0.00	257,334.00
Buildings	36,774,502.00	563,728.00	6,142,561.00	0.00	43,480,791.00
Machinery and Equipment	3,827,547.00	151,118.00	89,409.00	24,974.00	4,043,100.00
Construction in Progress	4,325,676.00	0.00	3,080,796.00	3,495,819.00	3,910,653.00
Totals at Historical Cost	46,917,269.00	755,746.00	9,312,766.00	3,520,793.00	53,464,988.00
Less Accumulated Depreciation For:					
Improvement Accum	53,411.00	0.00	12,868.00	0.00	66,279.00
Building Accum	15,643,750.00	173,804.00	1,129,894.00	0.00	16,947,448.00
Machinery and Equipment Accum	3,104,301.00	144,241.00	224,659.00	24,974.00	3,448,227.00
Total Accumulated Depreciation	18,801,462.00	318,045.00	1,367,421.00	24,974.00	20,461,954.00
Governmental Activities, Capital Assets, net	28,115,807.00	437,701.00	7,945,345.00	3,495,819.00	33,003,034.00

* 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)	971,534.00	0.00	0.00
Support Services Students (21XX)	79,404.00	0.00	0.00
Support Services Staff (22XX)	65,853.00	0.00	0.00
General Administration (23XX)	5,805.00	0.00	0.00
School Administration (24XX)	16,179.00	0.00	0.00
Financial Administration (25XX)	14,689.00	0.00	0.00
Operations and Maintenance (26XX)	66,266.00	0.00	0.00
Food Service (31XX)	35,344.00	0.00	0.00
Extracurricular (34XX, 35XX)	112,347.00	0.00	0.00
Total Depreciation for FY2013	1,367,421.00	0.00	0.00

*** Has comment.



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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	3,780,000.00	0.00	0.00	3,780,000.00	0.00	3,780,000.00
02/01/2011	7,580,000.00	0.00	0.00	0.00	7,580,000.00	0.00	7,580,000.00
Compensated Absences	4,106,565.00	0.00	0.00	0.00	4,106,565.00	0.00	0.00
Other	39,907.00	0.00	0.00	0.00	39,907.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	11,726,472.00	3,780,000.00	0.00	0.00	15,506,472.00	0.00	11,360,000.00

* 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.