



Trustees' Financial Summary

FY2012-13

Submit ID: 0968-78786965

56 Yellowstone County
0968 Blue Creek 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: Roger Heimbigner

Phone #: (406) 530-9040

(Signature)

(Date)

Chair, Board of Trustees: Leslie Weldon

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
329	Multidistrict Cooperative Incentive	STATE	State	None
335	Medicaid	STATE	State	State
365	State OTO Indian Education for All	STATE	State	state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110457	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A120457	84.358A
420	Title I Accountability	FEDERAL	05609683113	84.348A
456	IDEA Part B (Trans from Coop)	FEDERAL	569707077713	84.027A
465	AYP Progress Grant	STATE	State	None



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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)	123,360.15	18,818.83		24,514.70
02	Taxes Receivable - Real and Personal (120-149)	5,172.11	274.74		
03	Taxes Receivable - Protested (150-159)	25,754.84	1,671.29		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				559.06
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	154,287.10	20,764.86		25,073.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,926.95	1,946.03		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,926.95	1,946.03		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,461.54			
48	Fund Balance for Budget	118,898.61	18,818.83		25,073.76
52	TOTAL FUND BALANCE/EQUITY	123,360.15	18,818.83		25,073.76
53	TOTAL LIABILITIES AND FUND BALANCE	154,287.10	20,764.86		25,073.76



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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)	4,531.87	94,831.47	39,741.88	23,211.71
02	Taxes Receivable - Real and Personal (120-149)	1,208.97			282.14
03	Taxes Receivable - Protested (150-159)	7,121.60			1,562.58
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	12,862.44	94,831.47	39,741.88	25,056.43
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,330.57			1,844.72
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,330.57			1,844.72
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,531.87	94,831.47	39,741.88	23,211.71
52	TOTAL FUND BALANCE/EQUITY	4,531.87	94,831.47	39,741.88	23,211.71
53	TOTAL LIABILITIES AND FUND BALANCE	12,862.44	94,831.47	39,741.88	25,056.43



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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)				6,890.26
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				6,890.26
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				6,890.26
52	TOTAL FUND BALANCE/EQUITY				6,890.26
53	TOTAL LIABILITIES AND FUND BALANCE				6,890.26



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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)	50,224.05			13,096.04
02	Taxes Receivable - Real and Personal (120-149)				6.34
03	Taxes Receivable - Protested (150-159)				180.90
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	50,224.05			13,283.28
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				187.24
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				187.24
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	50,224.05			13,096.04
52	TOTAL FUND BALANCE/EQUITY	50,224.05			13,096.04
53	TOTAL LIABILITIES AND FUND BALANCE	50,224.05			13,283.28



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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)	68,071.39	24,681.29	10,163.82	
02	Taxes Receivable - Real and Personal (120-149)		77.60		
03	Taxes Receivable - Protested (150-159)		3,692.72		
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	68,071.39	28,451.61	10,163.82	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,770.32		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,770.32		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			10,163.82	
48	Fund Balance for Budget	68,071.39	24,681.29		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	68,071.39	24,681.29	10,163.82	
53	TOTAL LIABILITIES AND FUND BALANCE	68,071.39	28,451.61	10,163.82	



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Balance Sheet

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



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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)			10,200.67	
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			10,200.67	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			10,200.67	
52	TOTAL FUND BALANCE/EQUITY			10,200.67	
53	TOTAL LIABILITIES AND FUND BALANCE			10,200.67	



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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)	4,897.73	90,780.04		
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	4,897.73	90,780.04		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	4,897.73	90,780.04		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,897.73	90,780.04		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,897.73	90,780.04		



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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)		3,555.89		
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		3,555.89		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		3,555.89		
35	TOTAL LIABILITIES		3,555.89		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		3,555.89		



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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	254,689.83	263,601.71
1190 Penalties and Interest on Taxes	410.89	383.12
1510 Interest Earnings	1,703.67	900.00
1900 Other Revenue from Local Sources	1,010.29	716.32
3110 Direct State Aid	461,936.05	475,974.54
3111 Quality Educator	52,474.50	52,474.50
3112 At Risk Student	1,645.39	1,469.36
3113 Indian Education For All	4,182.00	4,202.40
3114 American Indian Achievement Gap	1,400.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	42,193.52	40,036.92
3120 State Guaranteed Tax Base Aid	192,852.00	181,420.22
3444 State School Block Grant	23,887.11	26,059.46
3446 SB372 Block Grant Reimbursement	0.00	1,321.84
6100 Material Prior Period Revenue Adjustments	1,186.19	652.27
7810 Education Jobs Fund	541.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,040,113.21	1,050,812.66

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	465,030.07	468,011.96
2XX Personal Services - Employee Benefits	52,341.47	50,214.96
4XX Purchased Property Services	255.00	3,917.54
6XX Supplies and Materials	52,847.18	67,187.90
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	20,928.55	16,247.00
2XX Personal Services - Employee Benefits	1,945.80	98.15
3XX Purchased Professional and Technical Services	5,411.00	5,411.00
5XX Other Purchased Services	4,741.56	10,387.00
6XX Supplies and Materials	0.00	300.05
222X Educational Media Services		
1XX Personal Services - Salaries	38,222.74	24,797.50
2XX Personal Services - Employee Benefits	2,622.87	149.82
6XX Supplies and Materials	1,799.21	5,607.90
23XX Support Services - General Administration		
1XX Personal Services - Salaries	54,214.15	77,295.28
2XX Personal Services - Employee Benefits	2,130.03	4,142.83
3XX Purchased Professional and Technical Services	5,291.00	2,097.50
4XX Purchased Property Services	15,756.21	12,170.00



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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
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	12,066.40	9,154.31
			6XX Supplies and Materials	3,262.33	5,212.00
			7XX Property and Equipment Acquisition	0.00	6,900.00
			810 Dues and Fees	1,626.70	2,243.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	2,000.00	0.00
			2XX Personal Services - Employee Benefits	11.66	0.00
			5XX Other Purchased Services	1,633.40	0.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	17,840.04	22,920.00
			5XX Other Purchased Services	100.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	23,513.67	26,849.53
			2XX Personal Services - Employee Benefits	1,502.45	2,009.30
			3XX Purchased Professional and Technical Services	11,532.25	4,849.22
			4XX Purchased Property Services	62,706.59	67,598.30
			5XX Other Purchased Services	8,820.00	9,324.00
			6XX Supplies and Materials	10,436.86	11,123.79
			7XX Property and Equipment Acquisition	0.00	17,677.40
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	93,797.87	95,687.39
			2XX Personal Services - Employee Benefits	5,259.38	5,418.65
			6XX Supplies and Materials	612.00	299.38
		21XX Support Services - Students			
			5XX Other Purchased Services	0.00	192.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,498.68	3,478.97
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	5,402.05	5,102.59
			2XX Personal Services - Employee Benefits	378.43	203.30
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,233.00	0.00
			2XX Personal Services - Employee Benefits	88.61	0.00
			6XX Supplies and Materials	20,201.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,000.00	3,000.00



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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:

1,014,060.21

1,047,279.52

Schedule Of Changes Worksheet

Beginning Fund Balance						115,365.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,050,812.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,047,279.52	(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	4,461.54	Less Last Year	0.00	(4b)		4,461.54	
						4,461.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						123,360.15	(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	14,288.14	13,604.26
1190 Penalties and Interest on Taxes	28.19	20.71
2220 County On-Schedule Trans Reimb	4,126.85	3,927.98
3210 State On-Schedule Trans Reimb	4,126.85	3,927.98
3444 State School Block Grant	359.67	480.57
3446 SB372 Block Grant Reimbursement	0.00	73.57

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,929.70	22,035.07
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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		
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,609.00	7,448.43
2XX Personal Services - Employee Benefits	614.52	606.74
5XX Other Purchased Services	15,381.05	15,055.96

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,604.57	23,111.13
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Schedule Of Changes Worksheet

Beginning Fund Balance	19,894.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,035.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,111.13	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,818.83	(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
1611 National School Lunch Program	47,666.37	47,263.06
1900 Other Revenue from Local Sources	12.00	466.33
3220 State Food Services Match	0.00	559.06
4550 Federal Child Nutrition	19,146.18	19,541.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,824.55	67,829.82

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	23,746.50	21,499.01
2XX Personal Services - Employee Benefits	1,596.37	1,608.91
4XX Purchased Property Services	0.00	11,500.00
5XX Other Purchased Services	0.00	110.00
6XX Supplies and Materials	20,920.32	39,259.06
8XX Other Expenditures	136.30	14.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,399.49	73,991.18

Schedule Of Changes Worksheet

Beginning Fund Balance	31,235.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,829.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,991.18	(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)	25,073.76	(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	67,883.12	60,117.90
1190 Penalties and Interest on Taxes	123.22	95.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,006.34	60,213.08

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	70,818.03	59,060.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	70,818.03	59,060.38

Schedule Of Changes Worksheet

Beginning Fund Balance	3,379.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,213.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,060.38	(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)	4,531.87	(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
2240 County Retirement Distribution	76,422.00	84,545.00
6100 Material Prior Period Revenue Adjustments	0.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,422.40	84,545.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	45,729.04	45,184.12
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,897.56	1,695.88
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,750.93	3,640.69
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,500.50	8,587.07
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	33.60	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,956.69	3,740.17
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	599.05	676.90
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,908.95	11,079.81
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,704.59	1,792.38
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	486.28	530.71
8XX Community Services Programs		
33XX Community Services		
2XX Personal Services - Employee Benefits	705.73	527.28
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,675.70	3,159.12



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

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

76,948.62

80,614.13

Schedule Of Changes Worksheet

Beginning Fund Balance						90,900.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						84,545.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,614.13	(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	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						94,831.47	(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
329 Multidistrict Cooperative Incentive	
3290 State - Other State Grants	2,986.37
335 Medicaid	
3355 Medicaid - Miscellaneous	2,182.59
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,025.00
413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,790.00
420 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	23,630.00
456 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	7,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,113.96

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

PRC Program Function Object	2013 Value
335 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	0.96
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	302.10
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	22,025.00
413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	8,390.40
21XX Support Services - Students	
5XX Other Purchased Services	399.60
413 Subtotal	8,790.00
420 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	



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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
420 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	19,399.94
2XX Personal Services - Employee Benefits	4,229.72
	23,629.66
420 Subtotal	
456 IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	6,510.00
2XX Personal Services - Employee Benefits	990.00
	7,500.00
456 Subtotal	
	62,247.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	

Schedule Of Changes Worksheet

Beginning Fund Balance	34,875.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,113.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,247.72	(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)	39,741.88	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Multidistrict Cooperative Incentive	2,986.37	0.00	2,986.37
335 Medicaid	2,182.59	0.96	2,181.63
365 State OTO Indian Education for All	0.00	302.10	-302.10
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,025.00	22,025.00	0.00



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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
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,790.00	8,790.00	0.00
420 Title I Accountability	23,630.00	23,629.66	0.34
456 IDEA Part B (Trans from Coop)	7,500.00	7,500.00	0.00
Total	<u>67,113.96</u>	<u>62,247.72</u>	<u>4,866.24</u>



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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	588.03	13,406.26
1190 Penalties and Interest on Taxes	25.49	10.39
1340 Fees for Adult Education	1,125.00	679.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,738.52	14,095.65

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	15,458.90	16,423.41
2XX Personal Services - Employee Benefits	664.85	660.86
6XX Supplies and Materials	2,250.49	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,374.24	18,084.27

Schedule Of Changes Worksheet

Beginning Fund Balance	27,200.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,095.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,084.27	(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)	23,211.71	(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
5300 Operating Transfers from Other Funds	3,000.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,000.00	3,000.00

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	3,890.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,000.00	(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)	6,890.26	(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	1,000.00	700.00
3281 State Technology Aid	1,195.21	1,196.54
3445 State Combined Fund School Block Grant	6,803.93	7,379.16
3447 SB372 Combined Block Grant Reimbursement	0.00	350.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,999.14	9,625.72

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		40,598.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,625.72	(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)		50,224.05	(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	90.00	4.50
1190 Penalties and Interest on Taxes	7.06	0.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97.06	4.56

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2,776.54	2,818.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,776.54	2,818.54

Schedule Of Changes Worksheet

Beginning Fund Balance		15,910.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,818.54	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		13,096.04	(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
1900 Other Revenue from Local Sources	43,651.26	30.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,651.26	30.00

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	68,041.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.00	(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)	68,071.39	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,263.40	15.12
1190 Penalties and Interest on Taxes	76.89	2.79
1510 Interest Earnings	1,000.00	379.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,340.29	397.65

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					24,283.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					397.65	(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)					24,681.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2012 Value	2013 Value
1920 Contributions/Donations from Private Sources	7,867.00	9,450.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,867.00	9,450.00

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	9,417.95	6,098.41
2XX Personal Services - Employee Benefits	54.75	36.56
6XX Supplies and Materials	48.66	99.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,521.36	6,233.98

Schedule Of Changes Worksheet

Beginning Fund Balance	6,947.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,450.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,233.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	10,163.82	(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
1XXX Revenues from Student Activities	0.00	15,807.44
6100 Material Prior Period Revenue Adjustments	7,606.00	1,140.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,606.00	16,947.44

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	0.00	16,874.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	16,874.59

Schedule Of Changes Worksheet

Beginning Fund Balance	10,127.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,947.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,874.59	(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)	10,200.67	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	43,276.00	43,437.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	6,510.00
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	477,353.82	515,222.63
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	19,268.20	15,662.14
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	5,595.18	1,794.02
XX	XXX 26XX 41X	Energy Utility Services	15,023.99	14,000.63
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	70,818.03	59,060.38
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0968-78786965

56 Yellowstone County
0968 Blue Creek Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,926.78
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,926.78

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,308.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,534.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	105,076.39
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	95,687.39	0.00	0.00	0.00
280	1XXX	2XX	5,418.65	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	0.00	0.00	0.00	0.00
280	1XXX	6XX	299.38	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	192.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	3,478.97	0.00	0.00	0.00
Totals			105,076.39	0.00	0.00	105,076.39

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

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0968-78786965

56 Yellowstone County
0968 Blue Creek Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	126,370.39	0.00	0.00	0.00	126,370.39
Buildings	853,122.77	0.00	0.00	0.00	853,122.77
Machinery and Equipment	5,900.00	0.00	24,577.00	0.00	30,477.00
Totals at Historical Cost	985,393.16	0.00	24,577.00	0.00	1,009,970.16
Less Accumulated Depreciation For:					
Building Accum	246,884.49	12,100.51	12,565.00	0.00	271,550.00
Machinery and Equipment Accum	3,540.00	0.00	3,579.87	0.00	7,119.87
Total Accumulated Depreciation	250,424.49	12,100.51	16,144.87	0.00	278,669.87
Governmental Activities, Capital Assets, net	734,968.67	-12,100.51	8,432.13	0.00	731,300.29

* 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
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Total Depreciation for FY2013

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0968-78786965

56 Yellowstone County

0968 Blue Creek Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	48,020.37	0.00	0.00	3,747.66	44,272.71	4,427.27	39,845.44
Total Governmental Activity							
Long-Term Liabilities	48,020.37	0.00	0.00	3,747.66	44,272.71	4,427.27	39,845.44

* 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.