



Trustees' Financial Summary

FY2012-13

Submit ID: 0059-73327488

**05 Carbon County
0059 Bridger K-12 Schools**

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: Betty Sweet

Phone #: (406) 662-5083

(Signature)

(Date)

Chair, Board of Trustees: Krystal Zentner

(Signature)

(Date)

County Superintendent: Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
100	Miscellaneous	LOCAL		
101	Student Needs	LOCAL		
103	Multi-District Agreement	STATE		
111	Aggregate Reim/Indirects	LOCAL	IND COSTS	Local
113	ReaCT Spring Mini Grant	STATE	050059	state
122	Jobs for Montana Graduates	STATE	0500591612	State
123	Jobs for Montana Graduates	STATE	0500591613	State
130	Academic Achievement	STATE		84.010
132	Advancing Agriculture Education Program	STATE		NA
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591413	84.367
173	21st Century Community Learning	FEDERAL	0500591712	84.287
183	Vo Ed All Career & Tech Ed Programs	STATE	0500591612	State
193	Weinschrott/Muth Bequest	LOCAL		
232	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A111132	84.358A
233	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A111141	84.358A
313	Title I Improving Basic Programs	FEDERAL	0500593113	84.010A
712	Title II, Part D, Ed Technology	FEDERAL	0500596012CMP	84.318
813	Vo Ed Carl D Perkins-Comp	FEDERAL	0500598112BG	84.048A
910	Budget Amendment			
911	Budget Amendment			
912	Budget Amendment			
950	Budget Transfer			



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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)	122,349.00	105,079.00	172,738.00	1,680.00
02	Taxes Receivable - Real and Personal (120-149)	163,426.00	16,689.00	11,998.00	
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)		5,000.00		
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	285,775.00	126,768.00	184,736.00	1,680.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	163,426.00	16,689.00	11,998.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	163,426.00	16,689.00	11,998.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	23,089.53	8,335.21	150,000.00	
48	Fund Balance for Budget	99,259.47	101,743.79	22,738.00	1,680.00
52	TOTAL FUND BALANCE/EQUITY	122,349.00	110,079.00	172,738.00	1,680.00
53	TOTAL LIABILITIES AND FUND BALANCE	285,775.00	126,768.00	184,736.00	1,680.00



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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)	46,711.00	154,724.00	56,987.00	15,959.00
02	Taxes Receivable - Real and Personal (120-149)				2,727.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,797.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	46,711.00	154,724.00	59,784.00	18,686.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			13,645.00	2,727.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			13,645.00	2,727.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	46,711.00	154,724.00	46,139.00	15,959.00
52	TOTAL FUND BALANCE/EQUITY	46,711.00	154,724.00	46,139.00	15,959.00
53	TOTAL LIABILITIES AND FUND BALANCE	46,711.00	154,724.00	59,784.00	18,686.00



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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)	-701.00			7,473.00
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	-701.00			7,473.00
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	-701.00			7,473.00
52	TOTAL FUND BALANCE/EQUITY	-701.00			7,473.00
53	TOTAL LIABILITIES AND FUND BALANCE	-701.00			7,473.00



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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)	17,485.72	137,466.00		
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	17,485.72	137,466.00		
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)				
48	Fund Balance for Budget	17,485.72	137,466.00		
52	TOTAL FUND BALANCE/EQUITY	17,485.72	137,466.00		
53	TOTAL LIABILITIES AND FUND BALANCE	17,485.72	137,466.00		



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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)	95.00	12,704.00		
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)				
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	95.00	12,704.00		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	95.00	12,704.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	95.00	12,704.00		
53	TOTAL LIABILITIES AND FUND BALANCE	95.00	12,704.00		



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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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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)	13,519.00	12.00	58,462.00	
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	13,519.00	12.00	58,462.00	
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	13,519.00	12.00	58,462.00	
52	TOTAL FUND BALANCE/EQUITY	13,519.00	12.00	58,462.00	
53	TOTAL LIABILITIES AND FUND BALANCE	13,519.00	12.00	58,462.00	



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



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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)		1,362.00		
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		1,362.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		1,362.00		
35	TOTAL LIABILITIES		1,362.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		1,362.00		



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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
1111 District Levy - Real Property	694,605.00	686,298.00
1112 District Levy - Personal Property	12,706.00	11,113.00
1113 District Levy - Heavy Motor Vehicles	10.00	33.00
1114 District Levy - Pers Prop/Mobile Homes	3,101.00	2,731.00
1116 District Levy - Net and Gross Proceeds	52,682.00	44,153.00
1190 Penalties and Interest on Taxes	1,997.00	2,251.00
1510 Interest Earnings	2,066.00	1,330.00
1900 Other Revenue from Local Sources	1,481.00	0.00
3110 Direct State Aid	675,119.35	700,957.14
3111 Quality Educator	70,784.30	69,044.27
3112 At Risk Student	6,008.64	6,485.91
3113 Indian Education For All	4,304.40	4,324.80
3114 American Indian Achievement Gap	1,400.00	2,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	47,542.31	54,850.05
3117 State Tuition for State Placement	822.99	1,261.55
3120 State Guaranteed Tax Base Aid	60,678.69	75,482.19
3444 State School Block Grant	75,570.27	87,198.27
3446 SB372 Block Grant Reimbursement	0.00	4,994.57
3447 SB372 Combined Block Grant Reimbursement	0.00	62.34
3460 Montana Oil and Gas Tax	70,583.00	24,704.00
3470 Montana Bentonite Tax	83,461.00	89,592.00
5300 Operating Transfers from Other Funds	0.00	480.00
7810 Education Jobs Fund	791.80	0.00

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:

1,865,714.75 1,869,546.09

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	623,248.00	583,792.00
2XX Personal Services - Employee Benefits	103,858.01	94,700.30
3XX Purchased Professional and Technical Services	8,693.00	14,035.00
4XX Purchased Property Services	8,162.00	11,018.00
5XX Other Purchased Services	2,433.00	3,679.00
6XX Supplies and Materials	33,015.00	39,980.00
21XX Support Services - Students		
1XX Personal Services - Salaries	33,938.00	36,275.00
2XX Personal Services - Employee Benefits	8,248.36	8,282.38
5XX Other Purchased Services	0.00	75.00
6XX Supplies and Materials	738.00	775.00



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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				
	22XX Educational Media Services				
			1XX Personal Services - Salaries	15,293.00	33,500.00
			2XX Personal Services - Employee Benefits	6,619.09	24,982.21
			5XX Other Purchased Services	0.00	20.00
			6XX Supplies and Materials	7,328.00	8,912.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	81,064.00	83,060.00
			2XX Personal Services - Employee Benefits	24,149.09	23,217.27
			3XX Purchased Professional and Technical Services	12,371.00	8,088.00
			5XX Other Purchased Services	2,442.00	9,502.00
			6XX Supplies and Materials	3,901.00	4,601.00
			810 Dues and Fees	430.00	830.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	68,891.00	65,440.00
			2XX Personal Services - Employee Benefits	13,919.68	6,004.01
			5XX Other Purchased Services	2,789.00	4,055.00
			6XX Supplies and Materials	1,231.00	1,254.00
			810 Dues and Fees	576.00	940.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	29,878.00	33,475.00
			2XX Personal Services - Employee Benefits	3,463.54	3,495.94
			3XX Purchased Professional and Technical Services	11,600.00	10,250.00
			5XX Other Purchased Services	1,027.00	1,765.00
			6XX Supplies and Materials	4,220.00	3,581.00
			810 Dues and Fees	150.00	499.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	84,940.00	85,351.00
			2XX Personal Services - Employee Benefits	24,527.93	19,430.35
			4XX Purchased Property Services	49,223.00	38,815.00
			5XX Other Purchased Services	16,877.00	16,735.00
			6XX Supplies and Materials	11,969.00	18,651.00
			7XX Property and Equipment Acquisition	0.00	14,765.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	109,019.00	114,196.00
			2XX Personal Services - Employee Benefits	25,038.87	28,440.62
			5XX Other Purchased Services	0.00	525.00
			6XX Supplies and Materials	161.00	1,406.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,411.00	3,501.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			5XX Other Purchased Services	120.00	1,600.00



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05 Carbon County
0059 Bridger K-12 Schools

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			
			6XX Supplies and Materials	4,184.00	1,259.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	130,136.00	134,363.00
			2XX Personal Services - Employee Benefits	33,453.83	32,654.65
			6XX Supplies and Materials	4,141.00	1,476.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	29,664.00	26,664.00
			2XX Personal Services - Employee Benefits	320.23	280.34
			5XX Other Purchased Services	351.00	185.00
			6XX Supplies and Materials	115.00	944.00
			8XX Other Expenditures	185.00	257.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	49,988.00	56,672.00
			2XX Personal Services - Employee Benefits	539.62	595.83
			3XX Purchased Professional and Technical Services	0.00	600.00
			5XX Other Purchased Services	7,247.00	11,333.00
			6XX Supplies and Materials	6,404.00	6,378.00
			810 Dues and Fees	2,600.00	2,000.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	995.00	1,294.00
			2XX Personal Services - Employee Benefits	10,896.74	9,909.60
			6XX Supplies and Materials	8,248.00	20,000.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	25,608.00	100.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	4,864.50
			6XX Supplies and Materials	0.00	41,418.00
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	1,802.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	8,932.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
910 Budget Amendment					
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			6XX Supplies and Materials	0.00	17,160.00
	910 Subtotal			0.00	74,176.50
911 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	30,197.00	0.00
			3XX Purchased Professional and Technical Services	261.00	281.00
			4XX Purchased Property Services	18.00	520.00
			6XX Supplies and Materials	27,960.00	40,841.00
	222X Educational Media Services				
			6XX Supplies and Materials	126.00	858.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	403.00	255.00
			5XX Other Purchased Services	1,592.00	0.00
			6XX Supplies and Materials	823.00	720.00
	24XX Support Services - School Administration				
			5XX Other Purchased Services	1,691.00	0.00
	25XX Support Services - Business				
			5XX Other Purchased Services	246.00	78.00
			6XX Supplies and Materials	0.00	86.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	39,256.00	19,646.00
			6XX Supplies and Materials	7,990.00	406.00
			7XX Property and Equipment Acquisition	9,800.00	23,884.00
	280 Special Education - Local and State				
	1XXX Instruction				
			6XX Supplies and Materials	1,360.00	0.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	1,465.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials	865.00	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			6XX Supplies and Materials	3,630.00	0.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				



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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
911	Budget Amendment				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials	4,649.00	543.00
	910	Food Services			
		31XX	Food Services		
			4XX Purchased Property Services	142.00	0.00
			6XX Supplies and Materials	179.00	0.00
			7XX Property and Equipment Acquisition	8,812.00	0.00
		911	Subtotal	140,000.00	89,583.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,894,038.99	1,934,224.00

Schedule Of Changes Worksheet

Beginning Fund Balance					195,854.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,869,546.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,934,224.00	(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	23,089.53	Less Last Year	31,916.62	(4b)	-8,827.09	
					-8,827.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					122,349.00	(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
1111 District Levy - Real Property	166,019.00	115,277.00
1112 District Levy - Personal Property	3,074.00	1,890.00
1113 District Levy - Heavy Motor Vehicles	2.00	5.00
1114 District Levy - Pers Prop/Mobile Homes	754.00	539.00
1116 District Levy - Net and Gross Proceeds	12,656.00	7,311.00
1190 Penalties and Interest on Taxes	448.00	534.00
1510 Interest Earnings	485.00	646.00
2220 County On-Schedule Trans Reimb	17,475.00	21,360.00
3210 State On-Schedule Trans Reimb	17,474.54	21,359.53
3444 State School Block Grant	1,633.44	4,426.86
3446 SB372 Block Grant Reimbursement	0.00	1,199.86
3470 Montana Bentonite Tax	20,050.00	18,662.91

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

240,070.98	193,211.16
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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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,637.00	12,969.00
2XX Personal Services - Employee Benefits	4,310.87	4,247.88
24XX Support Services - School Administration		
1XX Personal Services - Salaries	13,098.00	12,269.00
2XX Personal Services - Employee Benefits	2,961.16	1,795.82
25XX Support Services - Business		
1XX Personal Services - Salaries	12,699.00	14,169.00
2XX Personal Services - Employee Benefits	1,795.20	1,806.14
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,430.00	5,289.00
2XX Personal Services - Employee Benefits	1,912.12	1,434.84
4XX Purchased Property Services	7,023.00	7,574.00
5XX Other Purchased Services	1,229.00	2,724.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	35,096.00	33,233.00
2XX Personal Services - Employee Benefits	24,122.06	25,550.58
3XX Purchased Professional and Technical Services	858.00	0.00
4XX Purchased Property Services	4,148.00	3,626.00
5XX Other Purchased Services	15,985.00	16,737.00
6XX Supplies and Materials	13,636.00	27,733.00

280 Special Education - Local and State



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	4,336.00	4,617.00
			2XX Personal Services - Employee Benefits	1,475.59	1,490.74
	950	Budget Transfer			
		999	Undistributed		
			9999 Undistributed		
			971 Residual Equity Transfers Out	17,050.00	18,662.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				180,802.00	195,928.91

Schedule Of Changes Worksheet

Beginning Fund Balance					105,328.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					193,211.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					195,928.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	8,335.21	Less Last Year	867.00	(4b)	7,468.21	
					7,468.21	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					110,079.00	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	9,867.00	59,854.00
1112 District Levy - Personal Property	320.00	941.00
1113 District Levy - Heavy Motor Vehicles	0.00	3.00
1114 District Levy - Pers Prop/Mobile Homes	126.00	142.00
1116 District Levy - Net and Gross Proceeds	658.00	3,943.00
1190 Penalties and Interest on Taxes	81.00	94.00
1510 Interest Earnings	825.00	786.00
3470 Montana Bentonite Tax	1,042.00	4,061.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,919.00	69,824.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	72,300.00	150,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,300.00	150,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	102,914.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,824.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 150,000.00 Less Last Year 0.00 (4b) 150,000.00		
	150,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	172,738.00	(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	85.00	16.00
1611 National School Lunch Program	32,362.00	27,707.00
1632 Daily Adult Sales	1,729.00	2,147.00
4550 Federal Child Nutrition	54,773.00	53,866.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	88,949.00	83,736.00

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	40,565.00	43,362.00
2XX Personal Services - Employee Benefits	2,843.00	2,916.00
4XX Purchased Property Services	3,513.00	2,414.00
6XX Supplies and Materials	47,170.00	42,931.00
8XX Other Expenditures	0.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	94,091.00	91,738.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,682.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,736.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,738.00	(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)	1,680.00	(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	753.00	70.00
1112 District Levy - Personal Property	7.00	0.00
1190 Penalties and Interest on Taxes	59.00	20.00
1510 Interest Earnings	326.00	276.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,145.00	366.00

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		
5XX Other Purchased Services	0.00	260.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	260.50

Schedule Of Changes Worksheet

Beginning Fund Balance	46,605.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	366.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	260.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	46,711.00	(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	756.00	825.00
2240 County Retirement Distribution	250,100.00	242,321.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	250,856.00	243,146.00

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	118,166.00	87,563.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,894.00	5,106.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,197.00	3,838.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,437.00	13,895.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,124.00	12,776.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,719.00	6,359.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	13,182.00	13,063.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,302.00	4,014.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,654.00	14,196.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,161.00	19,811.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	588.00	337.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,548.00	4,405.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,811.00	5,775.00



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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,931.00	6,238.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				219,714.00	197,376.00

Schedule Of Changes Worksheet

Beginning Fund Balance					108,954.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					243,146.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					197,376.00	(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)					154,724.00	(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
100 Miscellaneous	
1510 Interest Earnings	226.00
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	57,222.00
100 Subtotal	57,448.00
101 Student Needs	
1920 Contributions/Donations from Private Sources	3,435.00
103 Multi-District Agreement	
3290 State - Other State Grants	4,373.00
111 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	501.00
113 ReaCT Spring Mini Grant	
3290 State - Other State Grants	3,200.00
122 Jobs for Montana Graduates	
3290 State - Other State Grants	2,399.00
123 Jobs for Montana Graduates	
3290 State - Other State Grants	760.00
132 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,200.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,948.00
173 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	51,000.00
183 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,619.00
193 Weinschrott/Muth Bequest	
1920 Contributions/Donations from Private Sources	10,000.00
232 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,201.00
233 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,092.00
313 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	66,631.00
712 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	15,248.00
813 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,298.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	236,353.00



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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
100 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	58,095.00
111 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
1XX Personal Services - Salaries	500.00
2XX Personal Services - Employee Benefits	82.00
111 Subtotal	582.00
113 ReaCT Spring Mini Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	3,200.00
122 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,399.00
123 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	760.00
132 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
6XX Supplies and Materials	1,200.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	3,450.00
2XX Personal Services - Employee Benefits	498.00
143 Subtotal	3,948.00
173 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	33,211.00
2XX Personal Services - Employee Benefits	5,139.00
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	3,779.00
6XX Supplies and Materials	7,671.00



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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
			173 Subtotal	51,000.00
183	Vo Ed All Career & Tech Ed Programs			
	390	State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction	
			6XX Supplies and Materials	3,610.00
232	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)			
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
		1XXX	Instruction	
			5XX Other Purchased Services	755.00
			6XX Supplies and Materials	69.00
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	1,377.00
			232 Subtotal	2,201.00
233	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)			
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
		1XXX	Instruction	
			1XX Personal Services - Salaries	1,050.00
			2XX Personal Services - Employee Benefits	169.00
			5XX Other Purchased Services	3,683.00
			6XX Supplies and Materials	1,567.00
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	1,623.00
			233 Subtotal	8,092.00
313	Title I Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	49,518.00
			2XX Personal Services - Employee Benefits	17,113.00
			313 Subtotal	66,631.00
712	Title II, Part D, Ed Technology			
	431	Title II, Part D, Educational Technology		
		222X	Educational Media Services	
			3XX Purchased Professional and Technical Services	14,747.00
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	501.00
			712 Subtotal	15,248.00
813	Vo Ed Carl D Perkins-Comp			
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant		



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05 Carbon County
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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
813 Vo Ed Carl D Perkins-Comp	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,157.00
6XX Supplies and Materials	1,072.00
810 Dues and Fees	70.00
	2,299.00
813 Subtotal	2,299.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	219,265.00

Schedule Of Changes Worksheet

Beginning Fund Balance	32,670.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	236,353.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	219,265.00	(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	3,619.00	(4b)
		-3,619.00
		(4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,139.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Miscellaneous	57,448.00	58,095.00	-647.00
101 Student Needs	3,435.00	0.00	3,435.00
103 Multi-District Agreement	4,373.00	0.00	4,373.00
111 Aggregate Reim/Indirects	501.00	582.00	-81.00
113 ReaCT Spring Mini Grant	3,200.00	3,200.00	0.00
122 Jobs for Montana Graduates	2,399.00	2,399.00	0.00
123 Jobs for Montana Graduates	760.00	760.00	0.00
132 Advancing Agriculture Education Program	1,200.00	1,200.00	0.00
143 Title II, Part A, Teacher/Principal Train/Recruit	3,948.00	3,948.00	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
173 21st Century Community Learning	51,000.00	51,000.00	0.00
183 Vo Ed All Career & Tech Ed Programs	3,619.00	3,610.00	9.00
193 Weinschrott/Muth Bequest	10,000.00	0.00	10,000.00
232 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,201.00	2,201.00	0.00
233 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,092.00	8,092.00	0.00
313 Title I Improving Basic Programs	66,631.00	66,631.00	0.00
712 Title II, Part D, Ed Technology	15,248.00	15,248.00	0.00
813 Vo Ed Carl D Perkins-Comp	2,298.00	2,299.00	-1.00
Total	236,353.00	219,265.00	17,088.00



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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
1111 District Levy - Real Property	155.00	6,675.00
1112 District Levy - Personal Property	14.00	104.00
1114 District Levy - Pers Prop/Mobile Homes	8.00	14.00
1116 District Levy - Net and Gross Proceeds	0.00	442.00
1190 Penalties and Interest on Taxes	9.00	10.00
1340 Fees for Adult Education	687.00	560.00
1510 Interest Earnings	120.00	81.00
3470 Montana Bentonite Tax	0.00	383.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	993.00	8,269.00

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	4,834.00	3,339.00
2XX Personal Services - Employee Benefits	28.00	19.00
5XX Other Purchased Services	0.00	333.00
6XX Supplies and Materials	3,066.00	564.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,928.00	4,255.00

Schedule Of Changes Worksheet

Beginning Fund Balance	11,945.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,269.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,255.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	15,959.00	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	0.00	2,000.00
1510 Interest Earnings	3.00	5.00
1982 Summer Session - Driver's Education Fees	661.00	3,300.00
3260 State Driver's Education Reimbursement	619.00	1,261.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,283.00	6,566.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	979.00	6,223.00
2XX Personal Services - Employee Benefits	6.00	37.00
5XX Other Purchased Services	180.00	167.00
6XX Supplies and Materials	122.00	1,097.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,287.00	7,524.00

Schedule Of Changes Worksheet

Beginning Fund Balance	257.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,566.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,524.00	(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)	-701.00	(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	54.00	46.00
5300 Operating Transfers from Other Funds	25.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>79.00</u>	<u>46.00</u>

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	480.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>480.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		7,907.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		46.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		480.00 (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)		7,473.00 (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	104.00	101.00
3281 State Technology Aid	1,713.59	1,745.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,817.59	1,846.47

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	15,639.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,846.47	(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)	17,485.72	(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	535.00	643.00
3445 State Combined Fund School Block Grant	2,994.26	3,139.40
3460 Montana Oil and Gas Tax	0.00	29,256.09
5300 Operating Transfers from Other Funds	25,583.00	0.00
950 Budget Transfer		
9710 Residual Equity Transfers In	17,050.00	18,662.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,162.26	51,701.40

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	28,800.00	0.00
2XX Personal Services - Employee Benefits	310.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	21,100.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,110.00	21,100.92

Schedule Of Changes Worksheet

Beginning Fund Balance					106,865.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,701.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,100.92	(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)					137,466.00	(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
1510 Interest Earnings	86.00	74.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86.00	74.00

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	12,630.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74.00	(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)	12,704.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	91.00	80.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91.00	80.00

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	13,439.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.00	(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)	13,519.00	(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
5300 Operating Transfers from Other Funds	0.00	100.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	300.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	0.00	288.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	288.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	288.00	(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)		12.00 (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	86,617.00	107,076.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,617.00	107,076.00

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	83,812.00	96,058.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	83,812.00	96,058.00

Schedule Of Changes Worksheet

Beginning Fund Balance	47,444.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107,076.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,058.00	(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)	58,462.00	(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	54,194.49	59,457.33
XX	39X 1XXX 112	Certified Teacher Staff Salaries	130,135.66	134,362.91
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	700,338.18	824,544.84
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,351.13	30,359.12
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	756.20	1,875.89
XX	XXX 26XX 41X	Energy Utility Services	43,165.99	48,202.40
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	260.50



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,827.56
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,827.56

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,608.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,831.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	148,068.62
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	114,196.00	0.00	0.00	0.00
280	1XXX	2XX	28,440.62	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	525.00	0.00	0.00	0.00
280	1XXX	6XX	1,406.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	3,501.00	0.00	0.00	0.00
Totals			148,068.62	0.00	0.00	148,068.62

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.



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0059 Bridger K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	903.00	0.00	0.00	0.00	903.00
Land Improvements	21,114.00	0.00	0.00	0.00	21,114.00
Buildings	1,875,817.00	0.00	8,794.00	0.00	1,884,611.00
Machinery and Equipment	620,148.00	0.00	9,800.00	0.00	629,948.00
Construction in Progress	0.00	0.00	29,855.00	0.00	29,855.00
Totals at Historical Cost	2,517,982.00	0.00	48,449.00	0.00	2,566,431.00
Less Accumulated Depreciation For:					
Improvement Accum	440.00	0.00	528.00	0.00	968.00
Building Accum	796,891.00	-2.00	50,942.00	0.00	847,831.00
Machinery and Equipment Accum	301,387.00	-3.00	54,181.00	0.00	355,565.00
Total Accumulated Depreciation	1,098,718.00	-5.00	105,651.00	0.00	1,204,364.00
Governmental Activities, Capital Assets, net	1,419,264.00	5.00	-57,202.00	0.00	1,362,067.00

* 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
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0059-73327488

05 Carbon County

0059 Bridger K-12 Schools

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	22,645.59	21,155.41	0.00	0.00	43,801.00	0.00	43,801.00
Other Post Employment Benefits	0.00	172,467.00	0.00	0.00	172,467.00	0.00	172,467.00
Total Governmental Activity							
Long-Term Liabilities	22,645.59	193,622.41	0.00	0.00	216,268.00	0.00	216,268.00

* 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.

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