



Trustees' Financial Summary

FY2012-13

Submit ID: 0400-18309875

**18 Glacier County
0400 Browning 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: Sherri Heser

Phone #: (406) 338-2715

(Signature)

(Date)

Chair, Board of Trustees: Donna Yellow Owl

(Signature)

(Date)

County Superintendent: Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
009	Drug Free Activities	LOCAL		
011	Resource Trust Donation	LOCAL		
012	CSPD Minit Grant	LOCAL		
013	School Food Summer Program	FEDERAL		10.559
025	Montana Wild Trip	LOCAL		
063	GEAR UP	FEDERAL		84.334
094	Homeless Donation	LOCAL		
112	Title I - Schoolwide	FEDERAL	1804003212	Federal
113	Title I - Schoolwide	FEDERAL	01804003213	Federal
123	School Improvement Grant	STATE		
192	POWWOW	LOCAL		
209	Title VIII Impact Aid 8007(b) Construction	FEDERAL	S041C120005	84.041C
329	Multi District	LOCAL		
335	Medicaid	STATE		State
409	Impact Aid Construction Reimbursement	LOCAL		
413	21st Century Community Learning	FEDERAL	01804001713	84.287
432	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
433	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	01804001413	84.367
514	Title VII, Indian Education	FEDERAL	S060A120819	84.060
603	IDEA Part B	FEDERAL	01804007713	84.027
613	IDEA Preschool	FEDERAL	01804007913	84.173A
642	Title I, Part E, Striving Readers	FEDERAL	1804003512	84.371
643	Title I, Part E, Striving Readers	FEDERAL	01804003512	84.371
651	GEAR UP	FEDERAL		84.334
652	GEAR UP	FEDERAL		84.334
653	GEAR UP	FEDERAL		84.334
654	GEAR UP	FEDERAL		84.334
658	Graduation Matter	STATE		
662	GEAR UP	FEDERAL		84.334
664	GEAR UP	FEDERAL		84.334
665	GEAR UP	FEDERAL		84.334
673	Gifted and Talented	STATE	01804001313	State
722	Napi Student Incentives	LOCAL		
780	Employee Funds	LOCAL	Local	
782	Local	LOCAL	Local	
786	Equipment Replacement Fund	LOCAL		
787	License Plate Project	LOCAL		



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
869	Johnson O'Malley (JOM)	FEDERAL	local	15.130



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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)	509,977.01	92,747.74	470,652.71	
02	Taxes Receivable - Real and Personal (120-149)	332,348.36	133,983.72	38,931.61	
03	Taxes Receivable - Protested (150-159)	93,993.23	67,158.49	21,523.58	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	767.65			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	937,086.25	293,889.95	531,107.90	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	426,341.59	201,142.21	60,455.19	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	426,341.59	201,142.21	60,455.19	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		116.53		
48	Fund Balance for Budget	510,744.66	92,631.21	470,652.71	
52	TOTAL FUND BALANCE/EQUITY	510,744.66	92,747.74	470,652.71	
53	TOTAL LIABILITIES AND FUND BALANCE	937,086.25	293,889.95	531,107.90	



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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)	45,624.42	571,881.28	-420,009.68	32,778.43
02	Taxes Receivable - Real and Personal (120-149)	53.85			676.15
03	Taxes Receivable - Protested (150-159)	2.42			0.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			637,898.98	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	45,680.69	571,881.28	217,889.30	33,454.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			14,400.89	
24	Other Current Liabilities (621-679)			225.00	
25	Deferred Revenue (680)	56.27			676.33
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	56.27		14,625.89	676.33
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			192,105.60	
48	Fund Balance for Budget	45,624.42	571,881.28	11,157.81	32,778.43
52	TOTAL FUND BALANCE/EQUITY	45,624.42	571,881.28	203,263.41	32,778.43
53	TOTAL LIABILITIES AND FUND BALANCE	45,680.69	571,881.28	217,889.30	33,454.76



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			42,495.05	
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			42,495.05	
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)			2,040.00	
35	TOTAL LIABILITIES			2,040.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			40,455.05	
52	TOTAL FUND BALANCE/EQUITY			40,455.05	
53	TOTAL LIABILITIES AND FUND BALANCE			42,495.05	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			13,326,469.72	
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)				
20	TOTAL ASSETS AND OTHER DEBITS			13,326,469.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,386.91	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,386.91	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			303,895.97	
48	Fund Balance for Budget			13,020,186.84	
52	TOTAL FUND BALANCE/EQUITY			13,324,082.81	
53	TOTAL LIABILITIES AND FUND BALANCE			13,326,469.72	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,193.84	86,156.11		317,128.30
02	Taxes Receivable - Real and Personal (120-149)				31,196.18
03	Taxes Receivable - Protested (150-159)				10,640.64
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	34,193.84	86,156.11		358,965.12
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				41,836.82
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				41,836.82
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	34,193.84	86,156.11		317,128.30
52	TOTAL FUND BALANCE/EQUITY	34,193.84	86,156.11		317,128.30
53	TOTAL LIABILITIES AND FUND BALANCE	34,193.84	86,156.11		358,965.12



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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)	77,025.74	121,995.51		
02	Taxes Receivable - Real and Personal (120-149)		11,566.63		
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	77,025.74	133,562.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		11,566.63		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		11,566.63		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	77,025.74	121,995.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	77,025.74	121,995.51		
53	TOTAL LIABILITIES AND FUND BALANCE	77,025.74	133,562.14		



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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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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	570,116.31	0.00
1111 District Levy - Real Property	0.00	541,757.83
1112 District Levy - Personal Property	0.00	21,096.95
1114 District Levy - Pers Prop/Mobile Homes	0.00	2,444.48
1190 Penalties and Interest on Taxes	14,263.27	4,742.17
1510 Interest Earnings	20,203.17	12,822.17
1900 Other Revenue from Local Sources	2,259.09	0.00
1910 Rentals	1,975.44	0.00
3110 Direct State Aid	3,296,150.66	3,403,869.21
3111 Quality Educator	418,557.91	419,969.39
3112 At Risk Student	123,567.13	118,240.41
3113 Indian Education For All	29,110.80	29,151.60
3114 American Indian Achievement Gap	266,200.00	270,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	464,816.35	457,575.02
3120 State Guaranteed Tax Base Aid	2,353,572.40	2,415,911.56
3444 State School Block Grant	117,864.12	127,405.52
3445 State Combined Fund School Block Grant	0.00	24,943.59
3446 SB372 Block Grant Reimbursement	0.00	5,889.77
3447 SB372 Combined Block Grant Reimbursement	0.00	1,431.59
3460 Montana Oil and Gas Tax	24,700.00	20,713.81
6100 Material Prior Period Revenue Adjustments	13,827.05	0.00
7810 Education Jobs Fund	3,865.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,721,049.53	7,878,765.07

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	4,504,105.51	4,675,912.60
2XX Personal Services - Employee Benefits	524,122.82	761,162.04
21XX Support Services - Students		
1XX Personal Services - Salaries	469,572.20	457,134.77
2XX Personal Services - Employee Benefits	55,541.59	59,567.40
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	58,018.40	37,128.66
2XX Personal Services - Employee Benefits	2,307.79	4,169.10
222X Educational Media Services		
1XX Personal Services - Salaries	246,648.29	248,153.40
2XX Personal Services - Employee Benefits	20,509.83	29,774.48



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	92,260.75	96,956.86
			2XX Personal Services - Employee Benefits	485.12	2,819.49
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	498,313.20	468,353.41
			2XX Personal Services - Employee Benefits	24,217.01	34,617.66
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	243,754.00	32,260.01
			2XX Personal Services - Employee Benefits	12,854.68	12,752.21
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	657,926.76	653,907.55
			2XX Personal Services - Employee Benefits	87,483.44	112,313.76
	21XX Support Services - Students				
			1XX Personal Services - Salaries	118,908.07	120,735.51
			2XX Personal Services - Employee Benefits	22,927.41	26,003.54
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	72,503.64	53,682.55
			2XX Personal Services - Employee Benefits	7,940.48	4,597.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	864.00	0.00
			2XX Personal Services - Employee Benefits	6.40	0.00
			3XX Purchased Professional and Technical Services	360.00	0.00
			5XX Other Purchased Services	2,565.00	0.00
			6XX Supplies and Materials	11,610.75	6,283.17
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	2,155.40	0.00
			2XX Personal Services - Employee Benefits	17.16	0.00
			5XX Other Purchased Services	957.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,738,937.32</u>	<u>7,898,285.17</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						530,264.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,878,765.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,898,285.17	(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)						510,744.66	(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	397,852.58	0.00
1111 District Levy - Real Property	0.00	423,570.41
1112 District Levy - Personal Property	0.00	15,967.80
1114 District Levy - Pers Prop/Mobile Homes	0.00	1,819.66
1190 Penalties and Interest on Taxes	8,380.38	3,202.74
1510 Interest Earnings	686.93	525.24
1900 Other Revenue from Local Sources	0.00	675.00
2220 County On-Schedule Trans Reimb	121,089.17	121,089.17
3210 State On-Schedule Trans Reimb	121,089.17	121,089.17
3444 State School Block Grant	13,336.09	20,122.71
3446 SB372 Block Grant Reimbursement	0.00	4,189.29
3460 Montana Oil and Gas Tax	12,800.00	0.00
6100 Material Prior Period Revenue Adjustments	504.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	675,738.81	712,251.19

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	11,099.91
27XX Student Transportation Services		
1XX Personal Services - Salaries	348,177.67	324,979.99
2XX Personal Services - Employee Benefits	122,675.89	124,762.01
3XX Purchased Professional and Technical Services	240.00	603.00
4XX Purchased Property Services	26,907.25	39,618.12
5XX Other Purchased Services	42,324.75	30,208.25
6XX Supplies and Materials	111,048.67	177,578.75
810 Dues and Fees	171.00	105.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	25,150.80	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,616.09	13,929.79
2XX Personal Services - Employee Benefits	6,573.92	7,115.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	696,886.04	730,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						110,496.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						712,251.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						730,000.00	(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	116.53	Less Last Year	116.53	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						92,747.74	(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
1110 District Tax Levy	131,986.55	0.00
1111 District Levy - Real Property	0.00	128,164.41
1112 District Levy - Personal Property	0.00	5,041.70
1114 District Levy - Pers Prop/Mobile Homes	0.00	560.60
1190 Penalties and Interest on Taxes	2,256.53	813.63
1510 Interest Earnings	2,865.34	3,008.42
3460 Montana Oil and Gas Tax	3,600.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140,708.42	137,588.76

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		
6XX Supplies and Materials	1,395.00	0.00
7XX Property and Equipment Acquisition	106,800.00	7,469.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	108,195.00	7,469.71

Schedule Of Changes Worksheet

Beginning Fund Balance	340,533.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	137,588.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,469.71	(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)	470,652.71	(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	89.65	0.00
1611 National School Lunch Program	6,123.74	17,543.53
1630 Catering Sales	58,151.07	22,275.58
1632 Daily Adult Sales	58,822.71	46,146.03
4550 Federal Child Nutrition	921,027.86	831,604.30
4555 School Foods Summer Program - 10.559	38,279.85	158,560.42
9710 Residual Equity Transfers In	173,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,255,494.88	1,076,129.86

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	44,330.56	34,635.59
2XX Personal Services - Employee Benefits	17,430.99	13,331.58
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	12,709.04	10,955.30
31XX Food Services		
1XX Personal Services - Salaries	369,902.20	380,115.94
2XX Personal Services - Employee Benefits	122,296.83	83,732.88
4XX Purchased Property Services	926.04	8,007.81
5XX Other Purchased Services	9,433.54	6,656.51
6XX Supplies and Materials	683,045.20	526,448.41
7XX Property and Equipment Acquisition	0.00	12,491.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,260,074.40	1,076,375.22



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

Schedule Of Changes Worksheet

Beginning Fund Balance						245.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,076,129.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,076,375.22	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(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	4.73	0.00
1111 District Levy - Real Property	0.00	0.49
1112 District Levy - Personal Property	0.00	0.11
1190 Penalties and Interest on Taxes	1.23	0.24
1510 Interest Earnings	509.94	356.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	515.90	357.31

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	45,267.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	357.31	(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)	45,624.42	(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	5,226.33	4,240.96
1900 Other Revenue from Local Sources	0.00	35.14
2240 County Retirement Distribution	1,442,600.00	1,588,218.42
6100 Material Prior Period Revenue Adjustments	64.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,447,890.59	1,592,494.52

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	744,722.71	762,569.28
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	80,140.11	77,691.54
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	60,937.59	5,953.76
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	55,862.48
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	34,865.23	41,289.15
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	106,315.93	108,987.26
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	29,864.59	22,650.85
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	111,957.77	129,829.39
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	56,998.62	57,614.95
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	107,287.67	108,981.83
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,961.15	19,506.77
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,424.03	8,764.83
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,086.61	2,238.29
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	104.41	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	306.60	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,061.35	1,499.97
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,092.22	9,405.86
	820 Civic Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	1,028.98	541.45
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,688.29	5,144.55
		31XX Food Services			
			2XX Personal Services - Employee Benefits	55,939.60	54,111.69
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	8,216.54	9,110.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,450,000.00</u>	<u>1,481,754.63</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance	461,141.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,592,494.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,481,754.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	571,881.28	(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
009 Drug Free Activities	
1900 Other Revenue from Local Sources	800.00
011 Resource Trust Donation	
1900 Other Revenue from Local Sources	747.55
012 CSPD Minit Grant	
1900 Other Revenue from Local Sources	1,000.00
013 School Food Summer Program	
1900 Other Revenue from Local Sources	4,400.00
025 Montana Wild Trip	
1900 Other Revenue from Local Sources	730.00
094 Homeless Donation	
1900 Other Revenue from Local Sources	3,244.83
112 Title I - Schoolwide	
4940 Schoolwide Program	47,718.64
113 Title I - Schoolwide	
4940 Schoolwide Program	1,331,437.64
123 School Improvement Grant	
4220 Title I, Part A, Improvement Grants	229,160.20
192 POWWOW	
1900 Other Revenue from Local Sources	17,562.20
329 Multi District	
3290 State - Other State Grants	23,201.12
335 Medicaid	
3355 Medicaid - Miscellaneous	280,612.64
413 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	71,278.00
432 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,460.00
433 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	294,191.20
514 Title VII, Indian Education	
4130 Title VII Indian Education	439,940.02
603 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	466,227.42
613 IDEA Preschool	
4570 IDEA Preschool	17,032.00
642 Title I, Part E, Striving Readers	
4230 Title I, Part E, Striving Readers	251,255.82
643 Title I, Part E, Striving Readers	



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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
643 Title I, Part E, Striving Readers	
4230 Title I, Part E, Striving Readers	80,327.89
651 GEAR UP	
4710 GEAR UP	19,093.56
652 GEAR UP	
4710 GEAR UP	63,557.81
653 GEAR UP	
4710 GEAR UP	70,470.17
654 GEAR UP	
4710 GEAR UP	22,576.23
662 GEAR UP	
4710 GEAR UP	13,989.00
673 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,851.00
722 Napi Student Incentives	
1900 Other Revenue from Local Sources	4,354.88
780 Employee Funds	
1900 Other Revenue from Local Sources	11,392.40
782 Local	
1900 Other Revenue from Local Sources	2,781.60
786 Equipment Replacement Fund	
1900 Other Revenue from Local Sources	940.00
787 License Plate Project	
1900 Other Revenue from Local Sources	5,030.00
869 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	8,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,796,463.82

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

PRC Program Function Object	2013 Value
011 Resource Trust Donation	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	747.55
013 School Food Summer Program	
910 Food Services	
31XX Food Services	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
013	School Food Summer Program			
	910 Food Services			
		31XX Food Services		
			6XX Supplies and Materials	479.92
025	Montana Wild Trip			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	730.00
063	GEAR UP			
	471 GEAR UP			
		1XXX Instruction		
			1XX Personal Services - Salaries	37,498.13
			2XX Personal Services - Employee Benefits	7,195.38
			063 Subtotal	44,693.51
094	Homeless Donation			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	600.00
112	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	40,870.31
			2XX Personal Services - Employee Benefits	12,945.50
		21XX Support Services - Students		
			1XX Personal Services - Salaries	13,502.94
			2XX Personal Services - Employee Benefits	2,845.16
			6XX Supplies and Materials	250.00
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	56,381.79
			2XX Personal Services - Employee Benefits	12,914.33
			5XX Other Purchased Services	342.73
			112 Subtotal	140,052.76
113	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	572,050.25
			2XX Personal Services - Employee Benefits	168,188.64
			3XX Purchased Professional and Technical Services	2,500.00
			5XX Other Purchased Services	6,479.05
			6XX Supplies and Materials	23,677.57
		21XX Support Services - Students		



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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
113	Title I - Schoolwide			
	494	Schoolwide Program		
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	57,574.11
			2XX Personal Services - Employee Benefits	16,002.89
			5XX Other Purchased Services	733.00
			6XX Supplies and Materials	6,495.11
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	373,797.64
			2XX Personal Services - Employee Benefits	100,425.56
			3XX Purchased Professional and Technical Services	3,537.45
			5XX Other Purchased Services	5,023.17
			113 Subtotal	1,336,484.44
123	School Improvement Grant			
	422	Title I, Part A, Improvement Grants		
		1XXX	Instruction	
			6XX Supplies and Materials	104,376.22
		221X	Improvement of Instruction Services	
			3XX Purchased Professional and Technical Services	150,000.00
			5XX Other Purchased Services	1,704.98
			123 Subtotal	256,081.20
192	POWWOW			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			1XX Personal Services - Salaries	2,000.00
			2XX Personal Services - Employee Benefits	137.37
			6XX Supplies and Materials	13,969.40
			192 Subtotal	16,106.77
209	Title VIII Impact Aid 8007(b) Construction			
	1XX	Regular Education Programs - Elementary/Secondary		
		4XXX	Facilities Acquisition and Construction Services	
			7XX Property and Equipment Acquisition	33,824.47
329	Multi District			
	1XX	Regular Education Programs - Elementary/Secondary		
		25XX	Support Services - Business	
			6XX Supplies and Materials	5,463.98
335	Medicaid			
	1XX	Regular Education Programs - Elementary/Secondary		
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	280,612.64



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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
409 Impact Aid Construction Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	95,396.99
6XX Supplies and Materials	8,014.00
	103,410.99
409 Subtotal	
413 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	46,542.20
2XX Personal Services - Employee Benefits	8,998.83
5XX Other Purchased Services	1,890.80
6XX Supplies and Materials	1,040.27
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	10,220.00
2XX Personal Services - Employee Benefits	1,373.92
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	1,333.98
	72,600.00
413 Subtotal	
432 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	3,103.88
2XX Personal Services - Employee Benefits	716.10
	3,819.98
432 Subtotal	
433 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	178,648.15
2XX Personal Services - Employee Benefits	65,561.10
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,500.00
2XX Personal Services - Employee Benefits	581.95
3XX Purchased Professional and Technical Services	45,650.00
5XX Other Purchased Services	250.00
	294,191.20
433 Subtotal	
514 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	279,841.97



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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
514	Title VII, Indian Education			
	413 Title VII Indian Education			
		1XXX Instruction		
			2XX Personal Services - Employee Benefits	81,821.68
			6XX Supplies and Materials	2,674.40
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	23,046.64
		24XX Support Services - School Administration		
			1XX Personal Services - Salaries	18,008.63
			2XX Personal Services - Employee Benefits	5,365.88
			3XX Purchased Professional and Technical Services	12,073.85
			5XX Other Purchased Services	608.48
			6XX Supplies and Materials	16,498.49
			514 Subtotal	439,940.02
603	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	71,989.19
			2XX Personal Services - Employee Benefits	19,045.40
			5XX Other Purchased Services	357.80
			6XX Supplies and Materials	24,115.76
		21XX Support Services - Students		
			1XX Personal Services - Salaries	268,828.33
			2XX Personal Services - Employee Benefits	66,608.53
			3XX Purchased Professional and Technical Services	16,930.32
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	8,377.52
		24XX Support Services - School Administration		
			810 Dues and Fees	90.00
			603 Subtotal	476,342.85
613	IDEA Preschool			
	457 IDEA Preschool			
		21XX Support Services - Students		
			1XX Personal Services - Salaries	13,060.00
			2XX Personal Services - Employee Benefits	3,972.00
			613 Subtotal	17,032.00
642	Title I, Part E, Striving Readers			
	423 Montana Striving Readers Grant			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	5,000.00
			5XX Other Purchased Services	3,630.79



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
642 Title I, Part E, Striving Readers	
423 Montana Striving Readers Grant	
1XXX Instruction	
6XX Supplies and Materials	10,164.00
642 Subtotal	18,794.79
643 Title I, Part E, Striving Readers	
423 Montana Striving Readers Grant	
1XXX Instruction	
5XX Other Purchased Services	33.54
6XX Supplies and Materials	50,996.10
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	9,000.00
5XX Other Purchased Services	41,841.69
643 Subtotal	101,871.33
652 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	26,095.61
2XX Personal Services - Employee Benefits	7,773.38
5XX Other Purchased Services	19,943.01
6XX Supplies and Materials	11,893.45
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,970.24
652 Subtotal	68,675.69
653 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	35,917.47
2XX Personal Services - Employee Benefits	9,077.92
5XX Other Purchased Services	20,483.92
6XX Supplies and Materials	2,684.31
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	2,306.55
653 Subtotal	70,470.17
654 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	19,149.36
2XX Personal Services - Employee Benefits	3,184.00
6XX Supplies and Materials	242.87



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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
654 GEAR UP	
654 Subtotal	22,576.23
658 Graduation Matter	
324 Graduation Matters Montana	
21XX Support Services - Students	
1XX Personal Services - Salaries	399.13
2XX Personal Services - Employee Benefits	112.44
5XX Other Purchased Services	1,790.63
6XX Supplies and Materials	1,363.75
658 Subtotal	3,665.95
662 GEAR UP	
471 GEAR UP	
1XXX Instruction	
5XX Other Purchased Services	18,777.53
664 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	6,102.42
2XX Personal Services - Employee Benefits	1,014.68
664 Subtotal	7,117.10
665 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	2,035.40
2XX Personal Services - Employee Benefits	338.44
5XX Other Purchased Services	1,399.40
665 Subtotal	3,773.24
673 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	1,350.39
221X Improvement of Instruction Services	
5XX Other Purchased Services	500.00
673 Subtotal	1,850.39
722 Napi Student Incentives	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,809.89



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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
782 Local				
	1XX Regular Education Programs - Elementary/Secondary			
	24XX Support Services - School Administration			
			6XX Supplies and Materials	700.68
	26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	933.44
	782 Subtotal			1,634.12
786 Equipment Replacement Fund				
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	336.00
869 Johnson O'Malley (JOM)				
	414 Federal Johnson O'Malley (JOM)			
	1XXX Instruction			
			6XX Supplies and Materials	2,878.34
	221X Improvement of Instruction Services			
			6XX Supplies and Materials	2,869.10
	869 Subtotal			5,747.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,852,314.15

Schedule Of Changes Worksheet

Beginning Fund Balance	352,942.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,796,463.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,852,314.15	(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	192,105.60	
Less Last Year	285,934.10	(4b)
		-93,828.50
		-93,828.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	203,263.41	(5)



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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
009 Drug Free Activities	800.00	0.00	800.00
011 Resource Trust Donation	747.55	747.55	0.00
012 CSPD Minit Grant	1,000.00	0.00	1,000.00
013 School Food Summer Program	4,400.00	479.92	3,920.08
025 Montana Wild Trip	730.00	730.00	0.00
063 GEAR UP	0.00	44,693.51	-44,693.51
094 Homeless Donation	3,244.83	600.00	2,644.83
112 Title I - Schoolwide	47,718.64	140,052.76	-92,334.12
113 Title I - Schoolwide	1,331,437.64	1,336,484.44	-5,046.80
123 School Improvement Grant	229,160.20	256,081.20	-26,921.00
192 POWWOW	17,562.20	16,106.77	1,455.43
209 Title VIII Impact Aid 8007(b) Construction	0.00	33,824.47	-33,824.47
329 Multi District	23,201.12	5,463.98	17,737.14
335 Medicaid	280,612.64	280,612.64	0.00
409 Impact Aid Construction Reimbursement	0.00	103,410.99	-103,410.99
413 21st Century Community Learning	71,278.00	72,600.00	-1,322.00
432 Title II, Part A, Teacher/Principal Train/Recruit	11,460.00	3,819.98	7,640.02
433 Title II, Part A, Teacher/Principal Train/Recruit	294,191.20	294,191.20	0.00
514 Title VII, Indian Education	439,940.02	439,940.02	0.00
603 IDEA Part B	466,227.42	476,342.85	-10,115.43
613 IDEA Preschool	17,032.00	17,032.00	0.00
642 Title I, Part E, Striving Readers	251,255.82	18,794.79	232,461.03
643 Title I, Part E, Striving Readers	80,327.89	101,871.33	-21,543.44
651 GEAR UP	19,093.56	0.00	19,093.56
652 GEAR UP	63,557.81	68,675.69	-5,117.88
653 GEAR UP	70,470.17	70,470.17	0.00
654 GEAR UP	22,576.23	22,576.23	0.00
658 Graduation Matter	0.00	3,665.95	-3,665.95
662 GEAR UP	13,989.00	18,777.53	-4,788.53
664 GEAR UP	0.00	7,117.10	-7,117.10
665 GEAR UP	0.00	3,773.24	-3,773.24
673 Gifted and Talented	1,851.00	1,850.39	0.61
722 Napi Student Incentives	4,354.88	3,809.89	544.99
780 Employee Funds	11,392.40	0.00	11,392.40
782 Local	2,781.60	1,634.12	1,147.48
786 Equipment Replacement Fund	940.00	336.00	604.00



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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
787 License Plate Project	5,030.00	0.00	5,030.00
869 Johnson O'Malley (JOM)	8,100.00	5,747.44	2,352.56
Total	<u>3,796,463.82</u>	<u>3,852,314.15</u>	<u>-55,850.33</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	67.57	0.00
1111 District Levy - Real Property	0.00	11.08
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.26
1190 Penalties and Interest on Taxes	42.17	7.75
1510 Interest Earnings	365.39	255.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	475.13	275.07

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	32,503.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	275.07	(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)	32,778.43	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	214.02	216.52
1910 Rentals	25,210.64	30,988.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,424.66	31,204.77

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,898.36	3,916.00
2XX Personal Services - Employee Benefits	69.71	147.06
4XX Purchased Property Services	1,696.71	1,694.00
6XX Supplies and Materials	0.00	2,300.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	35,572.04	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,236.82	8,057.56

Schedule Of Changes Worksheet

Beginning Fund Balance	17,307.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,204.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,057.56	(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)	40,455.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	117,480.62	92,159.38
1900 Other Revenue from Local Sources	1,793.86	1,029.51
4820 Federal Impact Aid - Title VIII	6,382,634.05	6,558,174.90
6100 Material Prior Period Revenue Adjustments	187,491.06	5,117.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,689,399.59	6,656,481.67

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	187,411.42	139,954.12
2XX Personal Services - Employee Benefits	8,042.16	963,372.33
3XX Purchased Professional and Technical Services	18,426.82	20,006.67
4XX Purchased Property Services	3,583.96	0.00
5XX Other Purchased Services	96,208.37	52,707.42
6XX Supplies and Materials	419,112.71	517,300.59
21XX Support Services - Students		
1XX Personal Services - Salaries	38,463.14	35,816.31
2XX Personal Services - Employee Benefits	201.35	3,078.81
3XX Purchased Professional and Technical Services	3,496.47	1,170.00
5XX Other Purchased Services	1,229.96	470.76
6XX Supplies and Materials	6,090.12	7,709.18
221X Improvement of Instruction Services		
5XX Other Purchased Services	7,855.83	2,552.79
222X Educational Media Services		
1XX Personal Services - Salaries	71,768.14	91,641.42
2XX Personal Services - Employee Benefits	500.21	6,370.21
3XX Purchased Professional and Technical Services	58,610.08	16,980.73
4XX Purchased Property Services	213.86	0.00
5XX Other Purchased Services	16,966.13	5,056.04
6XX Supplies and Materials	192,050.44	202,838.71
7XX Property and Equipment Acquisition	6,719.30	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	150,948.08	160,562.51
2XX Personal Services - Employee Benefits	15,940.58	20,832.81
3XX Purchased Professional and Technical Services	17,538.72	18,451.38
5XX Other Purchased Services	237,267.86	235,840.59
6XX Supplies and Materials	15,941.93	16,620.97
810 Dues and Fees	30,522.40	32,007.85
24XX Support Services - School Administration		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid 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				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	143,818.86	180,492.03
			2XX Personal Services - Employee Benefits	44,010.97	36,690.65
			3XX Purchased Professional and Technical Services	18,677.09	12,246.84
			4XX Purchased Property Services	0.00	3,131.37
			5XX Other Purchased Services	56,001.32	37,714.40
			6XX Supplies and Materials	62,480.10	68,064.59
			810 Dues and Fees	564.00	1,247.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	174,891.54	143,761.44
			2XX Personal Services - Employee Benefits	25,650.30	24,621.53
			3XX Purchased Professional and Technical Services	69,263.43	20,455.67
			5XX Other Purchased Services	19,006.93	7,247.79
			6XX Supplies and Materials	13,356.18	23,181.43
			7XX Property and Equipment Acquisition	56,120.75	0.00
			810 Dues and Fees	539.00	105.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	567,633.04	806,296.95
			2XX Personal Services - Employee Benefits	259,832.50	273,652.10
			3XX Purchased Professional and Technical Services	41,552.16	33,984.98
			440 Bldg & Grounds Repair and Main Services	426,890.70	488,114.63
			5XX Other Purchased Services	7,958.74	8,141.61
			6XX Supplies and Materials	212,897.95	186,445.01
			7XX Property and Equipment Acquisition	35,215.00	0.00
			810 Dues and Fees	537.00	160.50
	27XX Student Transportation Services				
			4XX Purchased Property Services	1,371.02	23,994.83
			5XX Other Purchased Services	1,216.94	0.00
			6XX Supplies and Materials	114,048.71	6,655.38
			7XX Property and Equipment Acquisition	700.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	0.00	13,999.30
			6XX Supplies and Materials	0.00	8,355.00
			7XX Property and Equipment Acquisition	0.00	89,111.89
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	23,556.95	26,999.31
			2XX Personal Services - Employee Benefits	10,930.63	11,282.92
			3XX Purchased Professional and Technical Services	5,591.69	0.00
			5XX Other Purchased Services	0.00	11,347.31
			6XX Supplies and Materials	0.00	642.25
	21XX Support Services - Students				
			1XX Personal Services - Salaries	33,236.79	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	24,050.25
			5XX Other Purchased Services	0.00	610.86
		24XX Support Services - School Administration			
			5XX Other Purchased Services	0.00	275.92
			6XX Supplies and Materials	0.00	280.08
			810 Dues and Fees	0.00	317.00
		26XX Operation and Maintenance of Plant Services			
			440 Bldg & Grounds Repair and Main Services	2,959.35	2,965.97
	413 Title VII Indian Education				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	29,704.56	0.00
			2XX Personal Services - Employee Benefits	155.85	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,795.00	9,764.00
			2XX Personal Services - Employee Benefits	51.67	554.56
			5XX Other Purchased Services	4,023.38	49.00
			6XX Supplies and Materials	6,061.40	1,186.50
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	79,155.22	67,164.34
			2XX Personal Services - Employee Benefits	4,334.86	6,272.76
			5XX Other Purchased Services	27,268.79	28,654.86
			6XX Supplies and Materials	12,794.29	13,852.77
	820 Civic Services				
		33XX Community Services			
			1XX Personal Services - Salaries	6,488.71	3,375.65
			2XX Personal Services - Employee Benefits	284.50	19.82
			5XX Other Purchased Services	8,155.32	8,556.45
			6XX Supplies and Materials	5,748.55	5,417.32
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	173,000.00	119,324.57
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			3XX Purchased Professional and Technical Services	29,000.00	51,328.55
			4XX Purchased Property Services	0.00	35,353.21
			6XX Supplies and Materials	72,000.00	59,933.61
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	72,000.00	0.00
		9999	Undistributed		
			971 Residual Equity Transfers Out	202,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,774,641.78	5,538,793.96

Schedule Of Changes Worksheet

Beginning Fund Balance					11,992,306.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,656,481.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,538,793.96	(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	303,895.97	Less Last Year	89,807.86	(4b)	214,088.11	
					214,088.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,324,082.81	(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	339.38	333.45
3281 State Technology Aid	9,297.03	9,295.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,636.41	9,629.35

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	9,295.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,295.90

Schedule Of Changes Worksheet

Beginning Fund Balance	33,860.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,629.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,295.90	(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)	34,193.84	(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	21.14	190.03
3460 Montana Oil and Gas Tax	18,082.30	67,862.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,103.44	68,052.67

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		18,103.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		68,052.67	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		86,156.11	(5)



Trustees' Financial Summary

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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
1111 District Levy - Real Property	0.00	325,639.86
1112 District Levy - Personal Property	0.00	8,720.97
1114 District Levy - Pers Prop/Mobile Homes	0.00	747.00
1190 Penalties and Interest on Taxes	0.00	388.28
1510 Interest Earnings	1,004.81	3,524.97
3120 State Guaranteed Tax Base Aid	307,567.45	304,037.06
6100 Material Prior Period Revenue Adjustments	0.00	-275,959.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	308,572.26	367,099.14

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	0.00	195,000.00
850 Interest on Debt	61,441.88	174,056.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,441.88	369,056.26

Schedule Of Changes Worksheet

Beginning Fund Balance	319,085.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	367,099.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	369,056.26	(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)	317,128.30	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	848.78	601.84
5200 Sale or Compensation for Loss of Assets	1,400.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,248.78	601.84

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						76,423.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						601.84	(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)						77,025.74	(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	169.60	0.00
1111 District Levy - Real Property	0.00	3.14
1190 Penalties and Interest on Taxes	171.04	3.53
1510 Interest Earnings	1,192.82	953.17
3445 State Combined Fund School Block Grant	22,624.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,157.88	959.84

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	121,035.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	959.84	(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)	121,995.51	(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
1510 Interest Earnings	6.67	0.00
1900 Other Revenue from Local Sources	52,781.03	50,400.32
6100 Material Prior Period Revenue Adjustments	-258.62	0.00
9710 Residual Equity Transfers In	29,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,529.08	50,400.32

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	51,879.25	26,416.51
2XX Personal Services - Employee Benefits	23,676.19	19,380.66
5XX Other Purchased Services	996.26	1,635.87
6XX Supplies and Materials	4,996.94	3,206.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	81,548.64	50,639.38

Schedule Of Changes Worksheet

Beginning Fund Balance	239.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,400.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,639.38	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(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	516,462.60	503,377.21
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	49,338.63	51,316.00
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	4,865,686.20	4,762,866.41
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	113,986.69	193,022.21
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	10,625.27	3,587.69
XX	XXX 26XX 41X	Energy Utility Services	278,518.98	277,399.05
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	113,733.84	122,936.36
XX	XXX 4XXX 73X	Major Equipment-New	15,821.90	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	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	214,535.77
b. Related Services Block Grant Entitlement	71,507.16
c. Total Entitlements Subject to Reversion	286,042.93

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	380,437.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,046,728.81
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	653,907.55	0.00	0.00	26,999.31
280	1XXX	2XX	112,313.76	0.00	0.00	11,282.92
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	11,347.31
280	1XXX	6XX	0.00	0.00	0.00	642.25
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	120,735.51	0.00	0.00	0.00
280	21XX	2XX	26,003.54	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	24,050.25
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	610.86
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	53,682.55	0.00	0.00	0.00
280	24XX	2XX	4,597.00	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	275.92
280	24XX	6XX	0.00	0.00	0.00	280.08
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			971,239.91	0.00	0.00	75,488.90 1,046,728.81

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

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



Trustees' Financial Summary

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	621,259.00	0.00	0.00	0.00	621,259.00
Land Improvements	1,151,369.00	0.00	0.00	0.00	1,151,369.00
Buildings	22,439,755.00	0.00	0.00	0.00	22,439,755.00
Machinery and Equipment	3,304,334.00	0.00	0.00	0.00	3,304,334.00
Totals at Historical Cost	27,516,717.00	0.00	0.00	0.00	27,516,717.00
Governmental Activities, Capital Assets, net	27,516,717.00	0.00	0.00	0.00	27,516,717.00

* 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

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
12/01/2007	4,065,000.00	0.00	195,000.00	0.00	3,870,000.00	205,000.00	3,665,000.00
Compensated Absences	420,463.22	0.00	0.00	0.00	420,463.22	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	4,485,463.22	0.00	195,000.00	0.00	4,290,463.22	205,000.00	3,665,000.00

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

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