



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 1212-41184879**

**47 Silver Bow County  
1212 Butte H S**

**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:** J R Richardson

**Phone #:** (406) 533-2505

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Ann Boston

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Cathy Maloney

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: CSA/Infinite Visions

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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
115	Expendable Trust	LOCAL	Local	
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04712121412	84.367
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04712121413	84.367
192	State OTO Indian Education for All	STATE		state
199	DEPARTMENT OF HIGHWAYS	STATE	STATE	STATE
233	Vo Ed Tech Ed/Industrial Arts	STATE	1212	State
243	Vo Ed Business/Marketing	STATE	1212	State
276	Agg of Reim/Indirect	LOCAL	Local	Local
283	Vo Ed Family & Consumer Science	STATE	1212	State
312	Title I, Part A, Improving Basic Programs	FEDERAL	04712123112	84.010A
313	Title I, Part A, Improving Basic Programs	FEDERAL	04712123113	84.010A
343	Vo Ed Health Occupations	STATE	1212	State
352	Deferred Maintenance & Energy Efficiency	STATE		NA
563	Adult Basic Ed - Federal	FEDERAL	4712125613BG	84.002
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	04712128113	84.048A
873	Miscellaneous State Grant	STATE	Graduation Matters	State
892	Graduation Coach Grant	LOCAL		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,829,457.85	256,979.22	604,567.32	
02	Taxes Receivable - Real and Personal (120-149)	314,283.32	32,016.74	6,150.06	
03	Taxes Receivable - Protested (150-159)	188,961.18	19,238.95	3,399.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		137.88		
07	Inventories (220 & 230)	107,782.17			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,440,484.52</b>	<b>308,372.79</b>	<b>614,116.44</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	13,842.23	168.48		
25	Deferred Revenue (680)	503,244.50	51,255.69	9,549.12	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>517,086.73</b>	<b>51,424.17</b>	<b>9,549.12</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	107,782.17			
37	Reserve for Encumbrances (953)	432,031.21			
48	Fund Balance for Budget	1,383,584.41	256,948.62	604,567.32	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,923,397.79</b>	<b>256,948.62</b>	<b>604,567.32</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,440,484.52</b>	<b>308,372.79</b>	<b>614,116.44</b>	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		912,617.18	975,474.58	40,302.35
02	Taxes Receivable - Real and Personal (120-149)				4,847.62
03	Taxes Receivable - Protested (150-159)				2,910.83
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			37,172.41	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		912,617.18	1,012,646.99	48,060.80
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			49,575.86	
25	Deferred Revenue (680)				7,758.45
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			49,575.86	7,758.45
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		912,617.18	963,071.13	40,302.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>		912,617.18	963,071.13	40,302.35
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		912,617.18	1,012,646.99	48,060.80



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,833.32		10,000.00	126,537.28
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)	24,660.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	73,493.32		10,000.00	126,537.28
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	73,493.32		10,000.00	126,537.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	73,493.32		10,000.00	126,537.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	73,493.32		10,000.00	126,537.28



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,682,944.45		7,161.88	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,682,944.45		7,161.88	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,682,944.45		7,161.88	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,682,944.45		7,161.88	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,682,944.45		7,161.88	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	254,753.40	48,325.18		286,906.93
02	Taxes Receivable - Real and Personal (120-149)		2.30		3,801.88
03	Taxes Receivable - Protested (150-159)				1,268.56
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	254,753.40	48,327.48		291,977.37
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2.30		5,070.44
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		2.30		5,070.44
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	254,753.40	48,325.18		286,906.93
52	<b>TOTAL FUND BALANCE/EQUITY</b>	254,753.40	48,325.18		286,906.93
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	254,753.40	48,327.48		291,977.37



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	460,442.10	2,222,494.90		
02	Taxes Receivable - Real and Personal (120-149)		21,825.56		
03	Taxes Receivable - Protested (150-159)		25,383.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	839.35			
06	Other Current Assets (190-210)	1,646.25			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	462,927.70	2,269,704.00		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		47,209.10		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		47,209.10		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	21,280.13	945,429.61		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	441,647.57	1,277,065.29		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	462,927.70	2,222,494.90		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	462,927.70	2,269,704.00		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				32,731.56
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)				291,561.75
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				324,293.31
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				324,293.31
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				324,293.31
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				324,293.31



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			843,678.35	113,617.86
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			843,678.35	113,617.86
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			843,678.35	113,617.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>			843,678.35	113,617.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			843,678.35	113,617.86



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	3,421,970.78	3,784,750.40
1510 Interest Earnings	3,820.10	3,509.84
3110 Direct State Aid	4,073,217.43	4,023,539.31
3111 Quality Educator	297,939.56	289,990.82
3112 At Risk Student	42,842.44	42,829.71
3113 Indian Education For All	29,886.00	28,702.80
3114 American Indian Achievement Gap	12,800.00	11,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	290,246.95	266,826.61
3117 State Tuition for State Placement	8,411.90	4,041.89
3120 State Guaranteed Tax Base Aid	1,496,375.13	1,367,821.26
3444 State School Block Grant	588,277.06	618,241.43
3446 SB372 Block Grant Reimbursement	0.00	21,835.15
7810 Education Jobs Fund	4,777.20	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,270,564.55</b>	<b>10,463,889.22</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,295,724.09	3,402,606.07
2XX Personal Services - Employee Benefits	656,999.08	657,416.05
4XX Purchased Property Services	2,141.78	0.00
5XX Other Purchased Services	13,900.04	15,366.02
6XX Supplies and Materials	287,323.38	116,354.88
7XX Property and Equipment Acquisition	9,313.00	22,694.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	290,603.36	329,982.26
2XX Personal Services - Employee Benefits	42,971.42	50,958.18
3XX Purchased Professional and Technical Services	20,688.89	22,757.79
4XX Purchased Property Services	92.00	0.00
5XX Other Purchased Services	524.26	513.99
6XX Supplies and Materials	6,373.26	5,611.44
810 Dues and Fees	219.25	227.50
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	45,003.31	44,497.85
2XX Personal Services - Employee Benefits	7,449.72	7,863.57
3XX Purchased Professional and Technical Services	9,562.50	2,488.00
4XX Purchased Property Services	1,864.22	1,694.09
5XX Other Purchased Services	684.08	1,089.80
6XX Supplies and Materials	102,251.54	159,255.59



# Trustees' Financial Summary

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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>221X Improvement of Instruction Services</b>				
			810 Dues and Fees	74.46	0.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	122,281.68	124,178.00
			2XX Personal Services - Employee Benefits	17,289.85	18,126.40
			4XX Purchased Property Services	154.99	0.00
			6XX Supplies and Materials	14,327.66	10,701.30
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	97,720.38	98,050.64
			2XX Personal Services - Employee Benefits	17,827.93	17,499.77
			3XX Purchased Professional and Technical Services	42,617.41	35,679.94
			5XX Other Purchased Services	7,966.27	7,122.44
			6XX Supplies and Materials	14,436.07	15,366.94
			810 Dues and Fees	8,281.21	6,770.61
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	463,537.06	475,092.65
			2XX Personal Services - Employee Benefits	173,335.64	176,960.19
			4XX Purchased Property Services	2,842.00	1,784.63
			5XX Other Purchased Services	28,979.60	19,020.64
			6XX Supplies and Materials	111,770.88	16,398.35
			810 Dues and Fees	2,896.00	380.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	192,939.20	183,787.95
			2XX Personal Services - Employee Benefits	34,324.97	31,618.29
			3XX Purchased Professional and Technical Services	14,622.56	15,502.16
			4XX Purchased Property Services	6,172.51	6,681.19
			5XX Other Purchased Services	21,098.72	37,722.17
			6XX Supplies and Materials	27,539.55	17,520.36
			7XX Property and Equipment Acquisition	2,819.85	4,978.05
			810 Dues and Fees	460.65	355.74
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	670,045.40	702,096.28
			2XX Personal Services - Employee Benefits	173,352.94	198,881.43
			3XX Purchased Professional and Technical Services	94,505.69	44,130.19
			4XX Purchased Property Services	552,273.56	1,105,313.33
			5XX Other Purchased Services	82,272.96	81,693.77
			6XX Supplies and Materials	387,772.86	286,089.04
			7XX Property and Equipment Acquisition	153,617.48	51,330.00
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	163,445.81	0.00
	<b>210 Non-Federal Alternative Education</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	52,345.02	90,719.91



# Trustees' Financial Summary

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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
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	18,093.04	16,617.47
			4XX Purchased Property Services	52,191.75	52,642.69
			5XX Other Purchased Services	2,001.58	367.18
			6XX Supplies and Materials	15,164.62	15,569.77
			8XX Other Expenditures	659.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	548,368.56	562,561.74
			2XX Personal Services - Employee Benefits	75,581.57	90,633.92
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	35,224.47	9,324.29
			2XX Personal Services - Employee Benefits	6,826.62	2,772.14
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	29,272.70	30,493.20
			2XX Personal Services - Employee Benefits	4,687.19	5,001.05
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	13,794.48	14,512.67
			2XX Personal Services - Employee Benefits	2,547.96	2,883.60
			6XX Supplies and Materials	11,617.86	10,754.15
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	1,925.70	834.38
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	310,476.17	327,447.00
			2XX Personal Services - Employee Benefits	45,498.00	53,557.48
			6XX Supplies and Materials	39,186.59	25,743.62
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	38,942.00	37,646.00
			2XX Personal Services - Employee Benefits	0.00	678.60
			5XX Other Purchased Services	345.65	302.25
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	138,606.00	137,861.00
			2XX Personal Services - Employee Benefits	0.00	2,485.05
			3XX Purchased Professional and Technical Services	221,499.99	254,499.99
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	41,100.00	0.00



# Trustees' Financial Summary

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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
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		20,339.22	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>10,223,588.72</u>	<u>10,378,118.68</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,855,022.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,463,889.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,378,118.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	107,782.17	Less Last Year	93,830.38	(4a)	13,951.79	
Increase/Decrease of Reserve for Encumbrances						
This Year	432,031.21	Less Last Year	463,378.69	(4b)	-31,347.48	
					-17,395.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,923,397.79	(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	329,697.88	386,195.49
1510 Interest Earnings	291.20	228.18
2220 County On-Schedule Trans Reimb	17,848.84	39,264.88
3117 State Tuition for State Placement	35.75	0.00
3210 State On-Schedule Trans Reimb	17,236.61	26,150.97
3444 State School Block Grant	23,221.50	26,078.11
3446 SB372 Block Grant Reimbursement	0.00	2,081.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>388,331.78</b>	<b>479,999.25</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	151,178.08	151,951.41
2XX Personal Services - Employee Benefits	56,425.08	52,834.58
3XX Purchased Professional and Technical Services	3,072.07	3,843.19
4XX Purchased Property Services	6,573.50	9,203.06
5XX Other Purchased Services	14,948.17	14,311.83
6XX Supplies and Materials	51,291.37	43,533.04
7XX Property and Equipment Acquisition	1,480.26	0.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	74,460.84	74,841.74
2XX Personal Services - Employee Benefits	27,791.46	26,023.00
3XX Purchased Professional and Technical Services	1,513.11	1,892.92
4XX Purchased Property Services	3,237.69	4,532.85
5XX Other Purchased Services	7,362.53	7,049.11
6XX Supplies and Materials	25,262.91	21,441.65
7XX Property and Equipment Acquisition	729.09	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>425,326.16</b>	<b>411,458.38</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						188,911.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						479,999.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						411,458.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	503.25	(4b)		-503.25	
						-503.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						256,948.62	(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	53,238.84	79,716.12
1510 Interest Earnings	1,827.63	732.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	55,066.47	80,449.06

#### 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	52,561.49	762.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	52,561.49	762.30

#### Schedule Of Changes Worksheet

Beginning Fund Balance	524,880.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,449.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	762.30	(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)	604,567.32	(5)



# Trustees' Financial Summary

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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	1,424.81	1,215.76
2240 County Retirement Distribution	1,040,826.99	1,033,580.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,042,251.80	1,034,796.34

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	490,528.98	515,197.22
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	42,574.26	49,236.43
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	6,593.12	6,639.49
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	17,914.63	18,528.52
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	14,605.05	14,653.44
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	69,008.33	72,007.33
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	28,266.17	27,623.31
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	98,340.92	104,895.56
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	22,194.92	22,744.57
<b>210 Non-Federal Alternative Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,668.70	13,536.26
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	80,344.67	83,939.46
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,160.49	1,391.27
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,288.54	4,549.87
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	10,908.73	11,167.09
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		



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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	2,020.93	2,165.43
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	45,485.68	48,858.15
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,095.52	6,503.26
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,705.12	5,617.13
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	20,306.19	20,570.15
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	267.97	245.43
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	8,826.31	10,132.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				987,105.23	1,040,201.54

### Schedule Of Changes Worksheet

Beginning Fund Balance					918,022.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,034,796.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,040,201.54	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					912,617.18	(5)



# Trustees' Financial Summary

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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
<b>115 Expendable Trust</b>	
1510 Interest Earnings	130.70
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	374,127.03
<b>233 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	5,027.98
<b>243 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	2,644.62
<b>276 Agg of Reim/Indirect</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	94,192.60
<b>283 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	4,746.22
<b>312 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	142,012.00
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	806,624.54
<b>352 Deferred Maintenance &amp; Energy Efficiency</b>	
3720 Quality Schools Facility Grant Program	9,261.00
<b>563 Adult Basic Ed - Federal</b>	
3620 State Adult Basic & Literacy Education	17,972.00
4540 Adult Basic & Literacy Education (ABLE)	33,631.00
<b>563 Subtotal</b>	51,603.00
<b>823 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	91,079.00
<b>873 Miscellaneous State Grant</b>	
3240 Graduation Matters Montana	10,000.00
<b>892 Graduation Coach Grant</b>	
1900 Other Revenue from Local Sources	25,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,616,448.69

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

PRC Program Function Object	2013 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	281,850.51



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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
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	82,205.52
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	200.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	9,871.00
	374,127.03
<b>143 Subtotal</b>	
<b>233 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	5,027.98
<b>243 Vo Ed Business/Marketing</b>	
<b>392 State Career &amp; Technical Ed Entitlement - Business</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	827.80
6XX Supplies and Materials	1,816.82
	2,644.62
<b>243 Subtotal</b>	
<b>276 Agg of Reim/Indirect</b>	
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>	
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	37,674.06
2XX Personal Services - Employee Benefits	13,854.57
	51,528.63
<b>276 Subtotal</b>	
<b>283 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	433.18
6XX Supplies and Materials	4,313.04
	4,746.22
<b>283 Subtotal</b>	
<b>312 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	81,894.08
2XX Personal Services - Employee Benefits	23,125.62
3XX Purchased Professional and Technical Services	32,097.20
6XX Supplies and Materials	1,068.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	



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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
<b>312 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	3,827.10
	142,012.00
<b>312 Subtotal</b>	
<b>313 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	559,917.64
2XX Personal Services - Employee Benefits	162,215.06
3XX Purchased Professional and Technical Services	58,636.00
6XX Supplies and Materials	989.04
<b>21XX Support Services - Students</b>	
8XX Other Expenditures	636.37
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,947.43
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	21,283.00
	806,624.54
<b>313 Subtotal</b>	
<b>352 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	9,261.00
<b>563 Adult Basic Ed - Federal</b>	
<b>362 State Adult Basic &amp; Literacy Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,169.40
2XX Personal Services - Employee Benefits	5,610.67
6XX Supplies and Materials	3,482.63
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	235.30
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	474.00
<b>454 Adult Basic &amp; Literacy Education (ABLE)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,334.23
2XX Personal Services - Employee Benefits	4,955.98
6XX Supplies and Materials	15,181.28
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	268.71
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						920,276.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,616,448.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,573,654.02 (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)						963,071.13 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Expendable Trust	130.70	0.00	130.70
143 Title II, Part A, Teacher/Principal Train/Recruit	374,127.03	374,127.03	0.00
233 Vo Ed Tech Ed/Industrial Arts	5,027.98	5,027.98	0.00
243 Vo Ed Business/Marketing	2,644.62	2,644.62	0.00
276 Agg of Reim/Indirect	94,192.60	51,528.63	42,663.97
283 Vo Ed Family & Consumer Science	4,746.22	4,746.22	0.00
312 Title I, Part A, Improving Basic Programs	142,012.00	142,012.00	0.00
313 Title I, Part A, Improving Basic Programs	806,624.54	806,624.54	0.00
352 Deferred Maintenance & Energy Efficiency	9,261.00	9,261.00	0.00
563 Adult Basic Ed - Federal	51,603.00	51,603.00	0.00
823 Vo Ed Carl Perkins Basic Grant	91,079.00	91,079.00	0.00
873 Miscellaneous State Grant	10,000.00	10,000.00	0.00
892 Graduation Coach Grant	25,000.00	25,000.00	0.00
<b>Total</b>	<u>1,616,448.69</u>	<u>1,573,654.02</u>	<u>42,794.67</u>



# Trustees' Financial Summary

FY2012-13

Submit ID: 1212-41184879

47 Silver Bow County  
1212 Butte H S

## 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	50,976.09	56,909.40
1510 Interest Earnings	45.93	40.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51,022.02	56,949.66

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

PRC Program Function Object	2012 Value	2013 Value
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	41,606.82	43,584.84
2XX Personal Services - Employee Benefits	5,350.92	5,558.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	46,957.74	49,143.59

### Schedule Of Changes Worksheet

Beginning Fund Balance		32,496.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		56,949.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		49,143.59	(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)		40,302.35	(5)



# Trustees' Financial Summary

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47 Silver Bow County  
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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
1982 Summer Session - Driver's Education Fees	53,880.07	49,350.00
3260 State Driver's Education Reimbursement	31,351.60	26,158.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85,231.67	75,508.32

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	52,528.50	50,242.50
2XX Personal Services - Employee Benefits	12,122.58	12,933.81
4XX Purchased Property Services	5,223.85	4,880.72
5XX Other Purchased Services	11,671.85	11,391.28
6XX Supplies and Materials	5,171.28	4,330.67
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	7,500.00	7,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	94,218.06	91,278.98

### Schedule Of Changes Worksheet

Beginning Fund Balance	89,263.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,508.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,278.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	73,493.32	(5)



# Trustees' Financial Summary

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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	263.93	0.00
5300 Operating Transfers from Other Funds	41,100.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	41,363.93	0.00

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	1,970.76	156.64
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	1,343.27
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	1,210.02	913.07
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	320.03	482.55
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	48.09	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	1,829.08	1,644.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,377.98	4,540.38



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						131,077.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,540.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						126,537.28	(5)



# Trustees' Financial Summary

FY2012-13

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47 Silver Bow County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	41,695.06	34,939.75
1530 Net Increase (Decrease) in the Fair Value of Investments	8,085.57	-16,062.84
2114 County Metal Mines License Taxes	364,645.51	339,959.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>414,426.14</b>	<b>358,836.13</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,324,108.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	358,836.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,682,944.45	(5)



# Trustees' Financial Summary

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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
3281 State Technology Aid	10,169.61	9,786.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,169.61	9,786.10

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	9,447.25	48,542.87
7XX Property and Equipment Acquisition	9,639.30	0.00
<b>221X Improvement of Instruction Services</b>		
6XX Supplies and Materials	0.00	2,970.77
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	8,589.48	4,276.80
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	119,705.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,676.03	175,496.16

### Schedule Of Changes Worksheet

Beginning Fund Balance	420,463.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,786.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	175,496.16	(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)	254,753.40	(5)



# Trustees' Financial Summary

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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
3445 State Combined Fund School Block Grant	18,186.93	25,100.01
3447 SB372 Combined Block Grant Reimbursement	0.00	5,037.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18,186.93	30,137.60

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	18,187.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,137.60	(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)	48,325.18	(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
1110 District Tax Levy	547.32	53,201.36
1510 Interest Earnings	642.00	566.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,189.32	53,767.72

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	23,904.72	24,726.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,904.72	24,726.82

### Schedule Of Changes Worksheet

Beginning Fund Balance	257,866.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,767.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,726.82	(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)	286,906.93	(5)



# Trustees' Financial Summary

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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	1,319.74	1,176.80
1900 Other Revenue from Local Sources	5,634.63	8,644.90
1910 Rentals	7,330.26	14,298.18
1920 Contributions/Donations from Private Sources	0.00	1,848.00
5200 Sale or Compensation for Loss of Assets	1,426.66	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,711.29	25,967.88

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	6,909.75	0.00
4XX Purchased Property Services	13,427.93	39,215.32
6XX Supplies and Materials	17,722.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	38,059.68	39,215.32

### Schedule Of Changes Worksheet

Beginning Fund Balance	454,895.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,967.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,215.32	(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	21,280.13	
Less Last Year	0.00	(4b)
	21,280.13	
		21,280.13 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	462,927.70	(5)



# Trustees' Financial Summary

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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	687,704.52	35,212.83
1510 Interest Earnings	5,744.06	5,609.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	693,448.58	40,822.03

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	21,908.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	371,949.05	938,521.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	371,949.05	960,429.61

### Schedule Of Changes Worksheet

Beginning Fund Balance					2,196,672.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					40,822.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					960,429.61	(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	945,429.61	Less Last Year	0.00	(4b)	945,429.61	
					945,429.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,222,494.90	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 75 - Central Transportation Internal Service Fund

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

PRC Revenue	2012 Value	2013 Value
1970 Services Provided Other Funds	134,416.99	113,584.13
5200 Sale or Compensation for Loss of Assets	-18,533.33	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	115,883.66	113,584.13

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

PRC Program Function Object	2012 Value	2013 Value
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	60,246.61	67,905.71
2XX Personal Services - Employee Benefits	3,632.33	13,623.07
5XX Other Purchased Services	3,815.30	19,265.78
7XX Property and Equipment Acquisition	13,900.00	32,395.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	81,594.24	133,190.31

#### Schedule Of Changes Worksheet

Beginning Fund Balance	343,899.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,584.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	133,190.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	324,293.31	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	972.16	878.13
1700 Student Extracurricular Activity Receipts	378,171.27	386,588.51
1900 Other Revenue from Local Sources	141,456.04	180,065.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	520,599.47	567,532.03

### 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	501,211.46	509,468.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	501,211.46	509,468.40

### Schedule Of Changes Worksheet

Beginning Fund Balance	785,614.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	567,532.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	509,468.40	(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)	843,678.35	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	336.92	652.32
1920 Contributions/Donations from Private Sources	1,125.00	1,770.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,461.92</u>	<u>2,422.32</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
8XX Other Expenditures	6,050.00	5,100.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>6,050.00</u>	<u>5,100.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		116,295.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,422.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,100.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		113,617.86	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	19,017.30	57,960.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	504,420.59	515,196.85
XX	39X 1XXX 112	Certified Teacher Staff Salaries	310,476.17	327,447.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	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	4,363,830.04	4,460,562.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	106,287.82	3,824.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	298.82	0.00
XX	XXX 26XX 41X	Energy Utility Services	311,297.19	329,899.10
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	790,511.38	1,058,227.33
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	4,580.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	200,123.29
b. Related Services Block Grant Entitlement	66,703.32
c. Total Entitlements Subject to Reversion	266,826.61

### 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)]	354,879.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	700,786.34
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	562,561.74	0.00	0.00	0.00	
280	1XXX	2XX	90,633.92	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	9,324.29	0.00	0.00	0.00	
280	21XX	2XX	2,772.14	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	30,493.20	0.00	0.00	0.00	
280	24XX	2XX	5,001.05	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			700,786.34	0.00	0.00	0.00	700,786.34

*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
<b>Governmental Activities:*</b>					
Land	568,333.00	0.00	0.00	0.00	568,333.00
Buildings	19,317,662.56	-308,442.00	107,393.00	0.00	19,116,613.56
Machinery and Equipment	2,859,265.31	0.00	266,787.91	0.00	3,126,053.22
Totals at Historical Cost	22,745,260.87	-308,442.00	374,180.91	0.00	22,810,999.78
Less Accumulated Depreciation For:					
Building Accum	6,746,441.77	-5,997.48	451,331.80	0.00	7,191,776.09
Machinery and Equipment Accum	1,587,417.67	0.00	195,968.90	0.00	1,783,386.57
Total Accumulated Depreciation	8,333,859.44	-5,997.48	647,300.70	0.00	8,975,162.66
Governmental Activities, Capital Assets, net	14,411,401.43	-302,444.52	-273,119.79	0.00	13,835,837.12
<b>Business-Type Activities:**</b>					
Machinery and Equipment	500,333.33	0.00	0.00	0.00	500,333.33
Totals at Historical Cost	500,333.33	0.00	0.00	0.00	500,333.33
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	0.00	0.00	50,033.33	0.00	50,033.33
Total Accumulated Depreciation	0.00	0.00	50,033.33	0.00	50,033.33
Business-type Activities, Capital Assets, net	500,333.33	0.00	-50,033.33	0.00	450,300.00

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	322,690.20	0.00	0.00
Support Services Students (21XX)	20,969.62	0.00	0.00
Support Services Staff (22XX)	3,426.97	0.00	0.00
General Administration (23XX)	5,483.18	0.00	0.00
School Administration (24XX)	188.81	0.00	0.00
Financial Administration (25XX)	5,008.04	0.00	0.00
Operations and Maintenance (26XX)	100,585.02	0.00	0.00
Transportation (27XX)	48,915.02	50,033.33	0.00
Food Service (31XX)	1,893.45	0.00	0.00
Extracurricular (34XX, 35XX)	138,140.39	0.00	0.00
Total Depreciation for FY2013	647,300.70	50,033.33	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	1,119,788.00	633,951.00	0.00	704,035.00	1,049,704.00	0.00	1,049,704.00
Total Governmental Activity							
Long-Term Liabilities	1,119,788.00	633,951.00	0.00	704,035.00	1,049,704.00	0.00	1,049,704.00

\* 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.