



Trustees' Financial Summary

FY2012-13

Submit ID: 0969-87951472

**56 Yellowstone County
0969 Canyon Creek Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Susan Zentz

Phone #: (406) 656-4471

(Signature)

(Date)

Chair, Board of Trustees: Rhonda Hogstad

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
000	Prior Year encumbrances	LOCAL		
102	Gifted and Talented	STATE	5609691308	State
103	State OTO Indian Education for All	STATE		state
117	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100545	84.358A
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110545	84.358A
128	Academic Achievement Award	STATE		
131	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
132	Miscellaneous State Grant	STATE	Multi Dist Coop Inct	State
133	School Safety & Security Transfer	LOCAL		
456	IDEA-B (Trans from Coop)	FEDERAL	Reallocated	84.027A
605	DONATIONS	LOCAL	LOCAL	LOCAL
712	State OTO Indian Education for All	STATE		state
809	State OTO FullTime Kindergarten Startup	STATE	State	state
811	Miscellaneous State Grant	STATE	AGATE	State
812	Flex Forfeiture	LOCAL	Local	
813	Education Data Systems	STATE	State	



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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)	201,239.40	12,701.87		3,687.73
02	Taxes Receivable - Real and Personal (120-149)	11,836.74	1,348.78		
03	Taxes Receivable - Protested (150-159)	472.17	54.28		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				679.04
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	213,548.31	14,104.93		4,366.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,308.91	1,403.06		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,308.91	1,403.06		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	46,735.40			
48	Fund Balance for Budget	154,504.00	12,701.87		4,366.77
52	TOTAL FUND BALANCE/EQUITY	201,239.40	12,701.87		4,366.77
53	TOTAL LIABILITIES AND FUND BALANCE	213,548.31	14,104.93		4,366.77



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,283.57	24,030.87	43,870.32	824.25
02	Taxes Receivable - Real and Personal (120-149)	20.16			
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	1,303.73	24,030.87	43,870.32	824.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20.16			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20.16			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,600.00	
48	Fund Balance for Budget	1,283.57	24,030.87	39,270.32	824.25
52	TOTAL FUND BALANCE/EQUITY	1,283.57	24,030.87	43,870.32	824.25
53	TOTAL LIABILITIES AND FUND BALANCE	1,303.73	24,030.87	43,870.32	824.25



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,769.74
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				9,769.74
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				9,769.74
52	TOTAL FUND BALANCE/EQUITY				9,769.74
53	TOTAL LIABILITIES AND FUND BALANCE				9,769.74



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	20,532.76			44,062.29
02	Taxes Receivable - Real and Personal (120-149)	958.11			3,141.99
03	Taxes Receivable - Protested (150-159)	38.11			123.67
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	21,528.98			47,327.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	996.22			3,265.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	996.22			3,265.66
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	20,532.76			44,062.29
52	TOTAL FUND BALANCE/EQUITY	20,532.76			44,062.29
53	TOTAL LIABILITIES AND FUND BALANCE	21,528.98			47,327.95



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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)		7,632.74		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		7,632.74		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		7,632.74		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		7,632.74		
53	TOTAL LIABILITIES AND FUND BALANCE		7,632.74		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			19,665.18	
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			19,665.18	
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			19,665.18	
52	TOTAL FUND BALANCE/EQUITY			19,665.18	
53	TOTAL LIABILITIES AND FUND BALANCE			19,665.18	



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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)		67,051.64		
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		67,051.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		67,051.64		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		67,051.64		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		67,051.64		



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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	402,823.23	422,180.58
1190 Penalties and Interest on Taxes	1,038.31	988.38
1510 Interest Earnings	1,553.97	693.10
1900 Other Revenue from Local Sources	1,188.47	390.71
1910 Rentals	287.00	438.14
3110 Direct State Aid	578,170.08	631,475.78
3111 Quality Educator	55,668.60	59,623.20
3112 At Risk Student	4,103.97	4,289.38
3113 Indian Education For All	4,406.40	5,018.40
3114 American Indian Achievement Gap	1,200.00	2,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	44,665.47	49,310.24
3120 State Guaranteed Tax Base Aid	256,647.84	320,098.50
3444 State School Block Grant	53,619.00	57,705.75
3445 State Combined Fund School Block Grant	0.00	1,716.22
3446 SB372 Block Grant Reimbursement	0.00	3,337.90
3447 SB372 Combined Block Grant Reimbursement	0.00	1,401.74
6100 Material Prior Period Revenue Adjustments	14,914.84	9,081.98
7810 Education Jobs Fund	640.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,420,927.70	1,570,350.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	547,835.80	597,941.45
2XX Personal Services - Employee Benefits	55,415.84	53,418.42
4XX Purchased Property Services	7,714.29	9,651.63
5XX Other Purchased Services	5,254.31	2,499.78
6XX Supplies and Materials	29,045.60	40,388.96
7XX Property and Equipment Acquisition	0.00	11,500.00
810 Dues and Fees	3,250.00	3,206.00
21XX Support Services - Students		
1XX Personal Services - Salaries	39,152.00	32,250.00
2XX Personal Services - Employee Benefits	3,022.13	5,858.37
3XX Purchased Professional and Technical Services	11,322.00	13,845.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	75.00
2XX Personal Services - Employee Benefits	0.00	0.41
222X Educational Media Services		
1XX Personal Services - Salaries	29,098.05	24,518.99



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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				
	222X Educational Media Services				
			2XX Personal Services - Employee Benefits	3,561.38	3,521.75
			3XX Purchased Professional and Technical Services	0.00	16,745.00
			4XX Purchased Property Services	19,982.00	4,616.75
			5XX Other Purchased Services	0.00	229.00
			6XX Supplies and Materials	14,264.87	15,440.31
			7XX Property and Equipment Acquisition	0.00	12,785.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	73,608.96	75,897.00
			2XX Personal Services - Employee Benefits	436.32	364.48
			3XX Purchased Professional and Technical Services	6,700.00	7,500.00
			5XX Other Purchased Services	6,306.40	6,696.06
			6XX Supplies and Materials	3,290.02	4,622.35
			810 Dues and Fees	2,253.00	2,452.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	98,947.65	103,267.41
			2XX Personal Services - Employee Benefits	13,090.34	15,021.78
			3XX Purchased Professional and Technical Services	1,000.00	2,691.20
			4XX Purchased Property Services	180.51	0.00
			5XX Other Purchased Services	15,479.74	10,696.19
			6XX Supplies and Materials	1,121.16	3,208.69
			7XX Property and Equipment Acquisition	2,021.47	0.00
			810 Dues and Fees	300.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	62,630.02	67,238.96
			2XX Personal Services - Employee Benefits	13,733.37	16,234.53
			4XX Purchased Property Services	70,813.79	80,592.53
			5XX Other Purchased Services	16,989.13	17,976.26
			6XX Supplies and Materials	10,186.77	22,452.22
			7XX Property and Equipment Acquisition	0.00	7,169.65
			810 Dues and Fees	982.00	958.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	72,453.94	42,337.08
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	6,469.77	3,643.14
			850 Interest on Debt	1,268.87	3,685.46
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	84,694.75	147,370.03
			2XX Personal Services - Employee Benefits	16,335.36	27,141.13
			5XX Other Purchased Services	270.00	0.00
			6XX Supplies and Materials	1,002.70	4,230.34
	62XX Resources Transferred to Other School Districts or Cooperatives				



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56 Yellowstone County
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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
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,654.22	7,561.94
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,615.00	3,646.92
			2XX Personal Services - Employee Benefits	17.94	16.54
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,490.03	0.00
			2XX Personal Services - Employee Benefits	1,020.47	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,740.00	2,350.00
			2XX Personal Services - Employee Benefits	13.85	9.31
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	8,388.00	7,668.00
			2XX Personal Services - Employee Benefits	27.77	26.33
			6XX Supplies and Materials	1,652.48	253.47
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	3,709.33
			2XX Personal Services - Employee Benefits	0.00	48.12
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	2,428.60
133 School Safety & Security Transfer					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	7,632.74
910					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,362.83	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,000.00	0.00
			2XX Personal Services - Employee Benefits	2,000.00	0.00
			6XX Supplies and Materials	4,000.00	0.00
			910 Subtotal	43,362.83	0.00



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

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

1,431,466.90 1,557,439.61

Schedule Of Changes Worksheet

Beginning Fund Balance						155,600.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,570,350.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,557,439.61	(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	46,735.40	Less Last Year	14,006.91	(4b)		32,728.49	
						32,728.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						201,239.40	(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	33,491.43	48,165.79
1190 Penalties and Interest on Taxes	94.68	96.92
1510 Interest Earnings	71.99	0.00
2220 County On-Schedule Trans Reimb	36,905.52	37,007.13
3210 State On-Schedule Trans Reimb	36,905.52	37,007.13
3444 State School Block Grant	2,068.97	2,409.68
3446 SB372 Block Grant Reimbursement	0.00	278.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,538.11	124,964.93

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		
5XX Other Purchased Services	114,736.82	115,361.43
7XX Property and Equipment Acquisition	5,484.00	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	270.90	474.11
6XX Supplies and Materials	0.00	232.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	120,491.72	116,068.51



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,805.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						124,964.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						116,068.51	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,701.87	(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	7.09	12.95
1611 National School Lunch Program	47,989.00	48,342.30
1900 Other Revenue from Local Sources	462.00	0.00
3220 State Food Services Match	117.73	679.04
4550 Federal Child Nutrition	48,687.02	38,780.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,262.84	87,814.90

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	39,447.54	35,551.10
2XX Personal Services - Employee Benefits	8,718.38	10,101.75
4XX Purchased Property Services	1,229.88	2,711.75
5XX Other Purchased Services	0.00	145.00
6XX Supplies and Materials	44,266.28	38,602.50
810 Dues and Fees	0.00	317.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,662.08	87,429.68

Schedule Of Changes Worksheet

Beginning Fund Balance		3,981.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		87,814.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		87,429.68	(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)		4,366.77	(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	22,083.84	641.81
1190 Penalties and Interest on Taxes	67.83	28.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,151.67	670.74

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	23,083.00	226.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,083.00	226.89

Schedule Of Changes Worksheet

Beginning Fund Balance	839.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	670.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	226.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,283.57	(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	164.52	48.25
2240 County Retirement Distribution	140,114.00	177,001.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140,278.52	177,049.25

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	88,630.76	92,429.74
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,042.22	4,970.15
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	11.57
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,250.75	3,569.31
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,393.12	11,801.35
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	13,726.20	14,967.78
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,306.37	9,861.73
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,836.58	22,292.84
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	557.15	562.29
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	418.72	360.76
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	866.04	892.72
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,080.05	5,164.97



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

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

156,107.96

166,885.21

Schedule Of Changes Worksheet

Beginning Fund Balance						13,866.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						177,049.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						166,885.21	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,030.87	(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
000 Prior Year encumbrances	
6100 Material Prior Period Revenue Adjustments	1,070.92
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,695.43
131 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	61,771.00
132 Miscellaneous State Grant	
3290 State - Other State Grants	3,935.15
605 DONATIONS	
1920 Contributions/Donations from Private Sources	2,520.00
812 Flex Forfeiture	
1900 Other Revenue from Local Sources	4,834.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,826.66

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

PRC Program Function Object	2013 Value
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,740.00
5XX Other Purchased Services	7,980.94
127 Subtotal	12,720.94
131 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	48,540.96
2XX Personal Services - Employee Benefits	11,773.02
6XX Supplies and Materials	1,000.00
131 Subtotal	61,313.98
456 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	425.26
605 DONATIONS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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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
605 DONATIONS				
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	3,600.00
809	State OTO FullTime Kindergarten Startup			
	367 OTO Full-time Kindergarten Start-up			
	1XXX Instruction			
			6XX Supplies and Materials	4.59
811	Miscellaneous State Grant			
	329 State Miscellaneous Grants			
	1XXX Instruction			
			6XX Supplies and Materials	1,000.00
812	Flex Forfeiture			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				81,064.77

Schedule Of Changes Worksheet

Beginning Fund Balance					41,652.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,826.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,064.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,600.00	Less Last Year	2,143.75	(4b)	2,456.25	
					2,456.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,870.32	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Prior Year encumbrances	1,070.92	0.00	1,070.92
127 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,695.43	12,720.94	-6,025.51



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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
131 Title I, Part A, Improving Basic Programs	61,771.00	61,313.98	457.02
132 Miscellaneous State Grant	3,935.15	0.00	3,935.15
456 IDEA-B (Trans from Coop)	0.00	425.26	-425.26
605 DONATIONS	2,520.00	3,600.00	-1,080.00
809 State OTO FullTime Kindergarten Startup	0.00	4.59	-4.59
811 Miscellaneous State Grant	0.00	1,000.00	-1,000.00
812 Flex Forfeiture	4,834.16	2,000.00	2,834.16
Total	80,826.66	81,064.77	-238.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
5300 Operating Transfers from Other Funds	0.00	2,428.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,428.60

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	7,341.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,428.60	(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)	9,769.74	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	33,748.46	34,114.21
1190 Penalties and Interest on Taxes	102.66	82.06
1510 Interest Earnings	48.13	22.79
3281 State Technology Aid	1,396.65	1,570.69
6100 Material Prior Period Revenue Adjustments	0.00	5,124.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>35,295.90</u>	<u>40,914.57</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		
1XXX Instruction		
6XX Supplies and Materials	13,705.38	11,239.89
7XX Property and Equipment Acquisition	27,298.25	16,793.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>41,003.63</u>	<u>28,032.89</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		15,733.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		40,914.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		28,032.89	(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	8,082.00		
			(4b)
		-8,082.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		20,532.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	113,811.01	110,817.67
1190 Penalties and Interest on Taxes	366.05	270.88
1510 Interest Earnings	491.97	298.18
3120 State Guaranteed Tax Base Aid	33,814.22	42,000.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>148,483.25</u>	<u>153,386.91</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		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	90,000.00	90,000.00
850 Interest on Debt	56,592.50	52,992.50
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>146,892.50</u>	<u>143,292.50</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		33,967.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		153,386.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		143,292.50	(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)		44,062.29	(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
133 School Safety & Security Transfer		
5301 School Safety and Security Transfer	0.00	7,632.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	7,632.74

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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,632.74	(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)	7,632.74	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1XXX Revenues from Student Activities	51,654.22	29,780.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,654.22	29,780.52

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	44,875.97	31,148.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,875.97	31,148.85

Schedule Of Changes Worksheet

Beginning Fund Balance	21,033.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,780.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,148.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,665.18	(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	37,587.00	69,367.17
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	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	640,183.19	699,770.34
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,312.94	736.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	41,429.88	41,218.37
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	72,453.94	42,337.08
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	23,083.00	226.89
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

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56 Yellowstone County
0969 Canyon Creek Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	36,931.98
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	36,931.98

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,309.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	53,181.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	186,303.44
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	147,370.03	0.00	0.00	0.00
280	1XXX	2XX	27,141.13	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	4,230.34	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	7,561.94	0.00	0.00	0.00
Totals			186,303.44	0.00	0.00	186,303.44

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

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



Trustees' Financial Summary

FY2012-13

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	12,038.00	0.00	0.00	0.00	12,038.00
Land Improvements	176,667.00	0.00	0.00	0.00	176,667.00
Buildings	2,938,774.00	0.00	23,464.00	0.00	2,962,238.00
Machinery and Equipment	206,148.00	0.00	18,670.00	7,500.00	217,318.00
Totals at Historical Cost	3,333,627.00	0.00	42,134.00	7,500.00	3,368,261.00
Less Accumulated Depreciation For:					
Building Accum	637,812.00	60,047.00	0.00	0.00	697,859.00
Machinery and Equipment Accum	127,540.00	15,692.00	0.00	0.00	143,232.00
Total Accumulated Depreciation	765,352.00	75,739.00	0.00	0.00	841,091.00
Governmental Activities, Capital Assets, net	2,568,275.00	-75,739.00	42,134.00	7,500.00	2,527,170.00

* 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)	6,450.00	0.00	0.00
Financial Administration (25XX)	942.00	0.00	0.00
Operations and Maintenance (26XX)	2,997.00	0.00	0.00
Transportation (27XX)	1,097.00	0.00	0.00
Food Service (31XX)	504.00	0.00	0.00
Unallocated	3,702.00	0.00	0.00
Total Depreciation for FY2013	15,692.00	0.00	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-
Governmental Activities*							
Bonds							
02/15/2002	1,160,000.00	0.00	90,000.00	0.00	1,070,000.00	95,000.00	975,000.00
Compensated Absences	60,109.36	0.00	0.00	916.90	59,192.46	0.00	59,192.46
Other Post Employment Benefits	11,454.00	0.00	0.00	0.00	11,454.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,231,563.36	0.00	90,000.00	916.90	1,140,646.46	95,000.00	1,034,192.46

* 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.