



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County 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: Lora Tauck

Phone #: (406) 775-8602

(Signature)

(Date)

Chair, Board of Trustees: Helen King

(Signature)

(Date)

County Superintendent: Tracey Walker

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

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

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

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
329	Multi-District Incentive Payment	STATE	Misc	
400	Indirect Costs	STATE		
411	Title I Improving Basic Programs	FEDERAL	Academic Achievement	84.010A
416	IDEA Part B	FEDERAL	0996927707	84.027
430	Billings Petroleum	LOCAL	Science Grant	
433	Vo Ed Agriculture	STATE	Advancing Ag	State
435	MiSC	LOCAL		
529	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A030849	84.358A
530	School Improvement	FEDERAL	SB348-from Transp.	84.010
531	School Improvement	FEDERAL	SB348-from Tuition	84.010
555	Ag local	LOCAL	local sales	
556	Procurement Card Rebate	LOCAL	P-Card	
727	Vo Ed Carl Perkins Basic Grant	FEDERAL	0600978107bg	84.048A
728	Vo Ed All Career & Tech Ed Programs	STATE	cte	State



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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)	61,532.33	7,164.94	239,906.51	
02	Taxes Receivable - Real and Personal (120-149)	798.65	126.49	262.50	
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)	29,155.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	91,485.98	7,291.43	240,169.01	
LIABILITIES					
21	Payable to Other Funds (601-606)		7,164.94		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	798.65	126.49	262.50	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	798.65	7,291.43	262.50	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	29,155.00			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	61,532.33		239,906.51	
52	TOTAL FUND BALANCE/EQUITY	90,687.33		239,906.51	
53	TOTAL LIABILITIES AND FUND BALANCE	91,485.98	7,291.43	240,169.01	



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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)	3,552.78	4,403.67	12,130.52	22,159.42
02	Taxes Receivable - Real and Personal (120-149)	42.08			34.67
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	3,594.86	4,403.67	12,130.52	22,194.09
LIABILITIES					
21	Payable to Other Funds (601-606)	3,552.78			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	42.08		2,103.17	34.67
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,594.86		2,103.17	34.67
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		4,403.67	10,027.35	22,159.42
52	TOTAL FUND BALANCE/EQUITY		4,403.67	10,027.35	22,159.42
53	TOTAL LIABILITIES AND FUND BALANCE	3,594.86	4,403.67	12,130.52	22,194.09



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,359.76		731.46	3,335.90
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	2,359.76		731.46	3,335.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	2,359.76		731.46	3,335.90
52	TOTAL FUND BALANCE/EQUITY	2,359.76		731.46	3,335.90
53	TOTAL LIABILITIES AND FUND BALANCE	2,359.76		731.46	3,335.90



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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)	11,978.05	110,440.53		
02	Taxes Receivable - Real and Personal (120-149)	55.67			
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	12,033.72	110,440.53		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	55.67			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	55.67			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	11,978.05	110,440.53		
52	TOTAL FUND BALANCE/EQUITY	11,978.05	110,440.53		
53	TOTAL LIABILITIES AND FUND BALANCE	12,033.72	110,440.53		



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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)	9,666.52	65,369.91		
02	Taxes Receivable - Real and Personal (120-149)		4.87		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		10,717.72		
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	9,666.52	76,092.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4.87		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		4.87		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	9,666.52	76,087.63		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,666.52	76,087.63		
53	TOTAL LIABILITIES AND FUND BALANCE	9,666.52	76,092.50		



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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)	6,040.02	419,954.50	46,033.26	1,461.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,040.02	419,954.50	46,033.26	1,461.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	6,040.02	419,954.50	46,033.26	1,461.95
52	TOTAL FUND BALANCE/EQUITY	6,040.02	419,954.50	46,033.26	1,461.95
53	TOTAL LIABILITIES AND FUND BALANCE	6,040.02	419,954.50	46,033.26	1,461.95



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Balance Sheet

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)				2,235.72
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				2,235.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				2,235.72
35	TOTAL LIABILITIES				2,235.72
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				2,235.72



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Balance Sheet

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Balance Sheet

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				



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	227,510.29	283,574.13
1112 District Levy - Personal Property	105.85	2,975.62
1114 District Levy - Pers Prop/Mobile Homes	3,283.41	425.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	819.15	761.93
1190 Penalties and Interest on Taxes	159.75	94.86
1510 Interest Earnings	1,239.82	316.82
1900 Other Revenue from Local Sources	186.52	40.00
3110 Direct State Aid	241,518.26	241,891.14
3111 Quality Educator	23,575.50	23,955.75
3112 At Risk Student	1,149.83	1,100.29
3113 Indian Education For All	918.00	877.20
3115 State Spec Ed Allowable Cost Pymt to Districts	9,717.45	6,360.54
3444 State School Block Grant	34,017.03	36,022.12
3446 SB372 Block Grant Reimbursement	0.00	926.05
3460 Montana Oil and Gas Tax	4,319.37	5,918.72
3470 Montana Bentonite Tax	88,891.00	59,864.13
6100 Material Prior Period Revenue Adjustments	3,629.35	1,541.08
7810 Education Jobs Fund	283.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	641,323.84	666,645.51

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	116,695.84	127,527.57
2XX Personal Services - Employee Benefits	29,916.65	30,394.51
3XX Purchased Professional and Technical Services	246.38	175.88
4XX Purchased Property Services	839.85	0.00
5XX Other Purchased Services	0.00	310.00
6XX Supplies and Materials	12,065.27	11,274.41
21XX Support Services - Students		
1XX Personal Services - Salaries	12,778.00	15,636.69
2XX Personal Services - Employee Benefits	2,041.72	2,766.48
3XX Purchased Professional and Technical Services	800.00	1,050.00
5XX Other Purchased Services	25.00	275.77
6XX Supplies and Materials	3,004.57	5,803.96
221X Improvement of Instruction Services		
5XX Other Purchased Services	422.90	808.78
6XX Supplies and Materials	646.96	150.52
810 Dues and Fees	3,187.00	1,598.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			1XX Personal Services - Salaries	11,082.31	8,704.52
			2XX Personal Services - Employee Benefits	2,133.70	1,752.56
			3XX Purchased Professional and Technical Services	1,009.55	193.40
			4XX Purchased Property Services	178.12	89.97
			6XX Supplies and Materials	1,995.68	2,462.41
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	25,171.46	21,137.66
			2XX Personal Services - Employee Benefits	6,160.25	5,325.68
			3XX Purchased Professional and Technical Services	5,681.72	4,231.00
			5XX Other Purchased Services	7,973.83	7,817.61
			6XX Supplies and Materials	1,958.76	5,059.13
			810 Dues and Fees	1,957.50	734.40
		25XX Support Services - Business			
			1XX Personal Services - Salaries	26,199.08	32,526.80
			2XX Personal Services - Employee Benefits	12,605.97	12,414.47
			3XX Purchased Professional and Technical Services	500.00	2,176.88
			5XX Other Purchased Services	17,675.53	18,129.65
			6XX Supplies and Materials	6,271.25	10,586.69
			810 Dues and Fees	224.50	230.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	65,633.10	53,311.05
			2XX Personal Services - Employee Benefits	15,543.23	11,235.01
			3XX Purchased Professional and Technical Services	15.50	66.00
			4XX Purchased Property Services	30,074.83	34,915.25
			5XX Other Purchased Services	341.54	678.98
			6XX Supplies and Materials	30,894.38	18,491.72
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	6,965.03	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,187.50	7,935.75
			2XX Personal Services - Employee Benefits	2,280.40	1,838.03
			5XX Other Purchased Services	9.50	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	80,125.83	87,039.01
			2XX Personal Services - Employee Benefits	18,793.08	20,370.85
			3XX Purchased Professional and Technical Services	839.88	0.00
			5XX Other Purchased Services	912.62	997.97
			6XX Supplies and Materials	8,283.69	8,059.23
			810 Dues and Fees	0.00	80.00
	710 School Sponsored Extracurricular Activities				



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,745.34	1,811.38
			2XX Personal Services - Employee Benefits	512.90	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	8,862.40	12,920.89
			2XX Personal Services - Employee Benefits	1,717.13	445.06
			3XX Purchased Professional and Technical Services	1,000.00	0.00
			5XX Other Purchased Services	7,144.67	5,342.69
			6XX Supplies and Materials	2,114.35	2,582.69
			810 Dues and Fees	1,085.00	585.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,239.68	4,489.62
			2XX Personal Services - Employee Benefits	129.02	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	22,241.70	25,055.29
			2XX Personal Services - Employee Benefits	677.35	930.49
			3XX Purchased Professional and Technical Services	700.00	700.00
			4XX Purchased Property Services	2,410.49	1,844.63
			5XX Other Purchased Services	2,013.77	1,049.87
			6XX Supplies and Materials	8,036.45	7,225.68
			810 Dues and Fees	4,000.00	1,500.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,155.25	11,810.65
			2XX Personal Services - Employee Benefits	1,097.05	2,552.60
			5XX Other Purchased Services	178.00	73.60
			6XX Supplies and Materials	18,607.18	16,382.67
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>674,217.19</u>	<u>673,667.56</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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

Schedule Of Changes Worksheet

Beginning Fund Balance						97,225.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						666,645.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						673,667.56	(3)
Increase/Decrease of Reserve for Inventories							
This Year	29,155.00	Less Last Year	20,382.87		(4a)	8,772.13	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	8,287.78		(4b)	-8,287.78	
						484.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						90,687.33	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	30,551.67	54,360.90
1112 District Levy - Personal Property	61.48	571.86
1114 District Levy - Pers Prop/Mobile Homes	366.00	83.35
1190 Penalties and Interest on Taxes	10.31	11.80
1510 Interest Earnings	16.20	7.48
2220 County On-Schedule Trans Reimb	37,206.67	30,831.73
3210 State On-Schedule Trans Reimb	32,033.11	27,273.34
3444 State School Block Grant	0.00	270.70
3446 SB372 Block Grant Reimbursement	0.00	125.02
3470 Montana Bentonite Tax	12,049.97	11,454.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,295.41	124,991.08

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	6,386.01	15,581.90
2XX Personal Services - Employee Benefits	1,555.00	3,143.16
25XX Support Services - Business		
1XX Personal Services - Salaries	857.31	3,707.89
2XX Personal Services - Employee Benefits	721.76	2,196.26
3XX Purchased Professional and Technical Services	0.00	120.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	34,770.91	31,710.63
2XX Personal Services - Employee Benefits	13,071.63	16,005.62
3XX Purchased Professional and Technical Services	765.05	373.45
4XX Purchased Property Services	13,235.98	15,355.61
5XX Other Purchased Services	15,775.86	16,825.04
6XX Supplies and Materials	23,063.32	16,341.35
530 School Improvement		
998 School Safety Transfers to Building Reserve Fund		
61XX Operating Transfers to Other Funds		
911 School Safety Transfer to Building Reserve Fund	0.00	7,164.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	110,202.83	128,525.85



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,730.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						124,991.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						128,525.85	(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	196.08	(4b)		-196.08	
						-196.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	100,910.78	93,947.51
1112 District Levy - Personal Property	284.60	987.39
1114 District Levy - Pers Prop/Mobile Homes	1,230.48	148.46
1190 Penalties and Interest on Taxes	38.98	30.77
1510 Interest Earnings	2,225.55	1,370.01
3470 Montana Bentonite Tax	39,649.79	19,779.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	144,340.18	116,264.05

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	100,000.00	185,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	100,000.00	185,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	308,642.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116,264.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	185,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	239,906.51	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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
1111 District Levy - Real Property	54,239.16	70.53
1112 District Levy - Personal Property	107.79	0.00
1114 District Levy - Pers Prop/Mobile Homes	710.25	20.70
1190 Penalties and Interest on Taxes	27.29	10.66
1510 Interest Earnings	259.46	59.28
3470 Montana Bentonite Tax	21,273.39	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>76,617.34</u>	<u>161.17</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	67,357.47	17,519.65
531 School Improvement		
998 School Safety Transfers to Building Reserve Fund		
61XX Operating Transfers to Other Funds		
911 School Safety Transfer to Building Reserve Fund	0.00	3,552.78

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>67,357.47</u>	<u>21,072.43</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance					20,911.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					161.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,072.43	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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	63.49	28.22
2240 County Retirement Distribution	66,418.64	64,489.49
6100 Material Prior Period Revenue Adjustments	0.00	76.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,482.13	64,593.78

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	17,463.95	19,059.45
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,811.90	2,205.43
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,646.70	3,800.97
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,891.34	5,437.84
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,907.81	5,472.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,521.17	7,319.20
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,744.85	4,350.64
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,094.59	3,361.53
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,414.01	12,456.61
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	162.18
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	476.40	170.00
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,508.60	1,943.83
720 School Sponsored Athletics		
27XX Student Transportation Services		



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	470.10	510.00
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	2,467.99	2,846.94
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	716.33	1,620.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,135.74	70,717.86

Schedule Of Changes Worksheet

Beginning Fund Balance					10,527.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,593.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					70,717.86	(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)					4,403.67	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
329 Multi-District Incentive Payment	
3290 State - Other State Grants	1,439.84
416 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	9,891.00
430 Billings Petroleum	
1920 Contributions/Donations from Private Sources	500.00
433 Vo Ed Agriculture	
3270 State - Advancing Agriculture Education	200.00
5200 Sale or Compensation for Loss of Assets	17,000.00
433 Subtotal	17,200.00
435 MiSC	
1900 Other Revenue from Local Sources	1,416.14
529 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,973.92
556 Procurement Card Rebate	
1920 Contributions/Donations from Private Sources	192.21
727 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,318.00
728 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,585.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,516.11

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

PRC Program Function Object	2013 Value
400 Indirect Costs	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
5XX Other Purchased Services	222.33
411 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	2,131.63
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	1,760.16
411 Subtotal	3,891.79
416 IDEA Part B	



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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
416 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,892.75
2XX Personal Services - Employee Benefits	1,340.77
5XX Other Purchased Services	40.00
6XX Supplies and Materials	1,440.49
62XX Resources Transferred to Other School Districts or Cooperatives	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	4,176.99
416 Subtotal	9,891.00
430 Billings Petroleum	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	500.00
433 Vo Ed Agriculture	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	16,887.57
529 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	1,973.92
555 Ag local	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	35.00
727 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
8XX Other Expenditures	3,318.00
728 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
8XX Other Expenditures	4,476.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,195.89



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						11,707.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,516.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,195.89	(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)						10,027.35	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Multi-District Incentive Payment	1,439.84	0.00	1,439.84
400 Indirect Costs	0.00	222.33	-222.33
411 Title I Improving Basic Programs	0.00	3,891.79	-3,891.79
416 IDEA Part B	9,891.00	9,891.00	0.00
430 Billings Petroleum	500.00	500.00	0.00
433 Vo Ed Agriculture	17,200.00	16,887.57	312.43
435 MiSC	1,416.14	0.00	1,416.14
529 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,973.92	1,973.92	0.00
555 Ag local	0.00	35.00	-35.00
556 Procurement Card Rebate	192.21	0.00	192.21
727 Vo Ed Carl Perkins Basic Grant	3,318.00	3,318.00	0.00
728 Vo Ed All Career & Tech Ed Programs	3,585.00	4,476.28	-891.28
Total	39,516.11	41,195.89	-1,679.78



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County 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	13,465.67	113.07
1111 District Levy - Real Property	42.54	13,904.28
1112 District Levy - Personal Property	24.87	147.34
1114 District Levy - Pers Prop/Mobile Homes	141.81	21.91
1190 Penalties and Interest on Taxes	3.64	3.39
1510 Interest Earnings	131.41	89.90
3470 Montana Bentonite Tax	5,355.54	2,953.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,165.48	17,233.22

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	480.00	4,413.71
2XX Personal Services - Employee Benefits	0.00	367.09
3XX Purchased Professional and Technical Services	0.00	1,245.00
5XX Other Purchased Services	0.00	550.80
6XX Supplies and Materials	0.00	2,191.16
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	14,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,480.00	13,767.76



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,693.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,233.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,767.76	(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)						22,159.42	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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
1510 Interest Earnings	2.96	4.25
1982 Summer Session - Driver's Education Fees	900.00	1,125.00
3260 State Driver's Education Reimbursement	0.00	945.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	902.96	2,074.63

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	1,772.68	0.00
2XX Personal Services - Employee Benefits	9.18	0.00
4XX Purchased Property Services	45.00	0.00
6XX Supplies and Materials	550.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,377.36	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		285.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,074.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,359.76	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	8.62	2.26
1910 Rentals	1,750.00	2,184.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,758.62	2,187.24

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		
4XX Purchased Property Services	0.00	1,217.48
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	463.00	2,095.00
6XX Supplies and Materials	137.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	600.99	3,312.48

Schedule Of Changes Worksheet

Beginning Fund Balance	1,856.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,187.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,312.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	731.46	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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	22.11	18.52
5300 Operating Transfers from Other Funds	1,200.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,222.11</u>	<u>18.52</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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	375.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	1,577.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>375.00</u>	<u>1,577.13</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		4,894.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		18.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,577.13 (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)		3,335.90 (5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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
1111 District Levy - Real Property	17,950.19	17,951.43
1112 District Levy - Personal Property	78.12	188.56
1114 District Levy - Pers Prop/Mobile Homes	252.63	28.53
1190 Penalties and Interest on Taxes	12.01	7.24
1510 Interest Earnings	189.51	102.97
3281 State Technology Aid	594.50	576.90
3470 Montana Bentonite Tax	7,070.27	3,776.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,147.23	22,632.59

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	5,082.29	1,511.74
221X Improvement of Instruction Services		
5XX Other Purchased Services	473.24	141.35
222X Educational Media Services		
1XX Personal Services - Salaries	6,810.00	17,475.00
2XX Personal Services - Employee Benefits	2,559.43	4,130.23
3XX Purchased Professional and Technical Services	901.54	169.23
4XX Purchased Property Services	3,724.67	1,000.00
5XX Other Purchased Services	0.00	1,533.33
6XX Supplies and Materials	204.25	10,040.55
8XX Other Expenditures	0.00	160.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	4,190.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,945.50	36,161.43



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						25,506.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,632.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,161.43	(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)						11,978.05	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	136.44	437.32
3445 State Combined Fund School Block Grant	5,749.37	7,399.91
3447 SB372 Combined Block Grant Reimbursement	0.00	762.30
3460 Montana Oil and Gas Tax	12,450.90	6,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>18,336.71</u>	<u>14,999.53</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	0.00	539.97
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	4,829.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>5,369.60</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	100,810.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,999.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,369.60	(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)	110,440.53	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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	74.33	40.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74.33	40.59

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	9,625.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.59	(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)	9,666.52	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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
1111 District Levy - Real Property	3.49	3.73
1112 District Levy - Personal Property	58.17	0.00
1190 Penalties and Interest on Taxes	271.31	1.45
1510 Interest Earnings	941.34	340.25
530 School Improvement		
5301 School Safety and Security Transfer	0.00	7,164.94
531 School Improvement		
5301 School Safety and Security Transfer	0.00	3,552.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,274.31	11,063.15

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	361.00	0.00
6XX Supplies and Materials	8,733.00	6,547.55
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	65,000.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,094.00	21,547.55



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						86,572.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,063.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,547.55	(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)						76,087.63	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	50.83	18.72
1920 Contributions/Donations from Private Sources	250.00	554.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>300.83</u>	<u>573.42</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		
8XX Other Expenditures	0.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>200.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		5,666.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		573.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		200.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,040.02	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	954.50
5300 Operating Transfers from Other Funds	179,000.00	205,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	15,000.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	194,000.00	225,954.50

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	194,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	225,954.50	(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)	419,954.50	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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	123,873.13	135,498.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123,873.13	135,498.26

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	124,875.50	129,600.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,875.50	129,600.43

Schedule Of Changes Worksheet

Beginning Fund Balance	40,135.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135,498.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,600.43	(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)	46,033.26	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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	3.41	58.54
1920 Contributions/Donations from Private Sources	2,000.00	150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,003.41	208.54

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		
3XX Purchased Professional and Technical Services	0.00	750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	750.00

Schedule Of Changes Worksheet

Beginning Fund Balance		2,003.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		208.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		750.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,461.95	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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	7,187.50	7,935.35
XX	39X 1XXX 112	Certified Teacher Staff Salaries	75,918.83	83,049.01
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	2,299.95	2,892.75
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	200,489.80	215,925.06
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,316.93	2,060.05
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	24.97	0.00
XX	XXX 26XX 41X	Energy Utility Services	23,417.11	26,941.74
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	6,965.03	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	67,357.47	17,519.65
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,855.07
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,855.07

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,951.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,431.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,773.78
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: 75%



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	7,935.75	0.00	0.00	0.00	
280	1XXX	2XX	1,838.03	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	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	0.00	0.00	0.00	0.00	
Totals			9,773.78	0.00	0.00	0.00	9,773.78

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

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	1,573,776.04	0.00	0.00	0.00	1,573,776.04
Machinery and Equipment	775,733.54	0.00	0.00	53,488.88	722,244.66
Totals at Historical Cost	2,349,509.58	0.00	0.00	53,488.88	2,296,020.70
Less Accumulated Depreciation For:					
Building Accum	859,513.14	0.00	41,695.23	0.00	901,208.37
Machinery and Equipment Accum	460,317.39	0.00	86,488.67	36,840.80	509,965.26
Total Accumulated Depreciation	1,319,830.53	0.00	128,183.90	36,840.80	1,411,173.63
Governmental Activities, Capital Assets, net	1,029,679.05	0.00	-128,183.90	16,648.08	884,847.07

* 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	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	4,327.81	0.00	0.00
Operations and Maintenance (26XX)	3,497.90	0.00	0.00
Transportation (27XX)	52,051.22	0.00	0.00
Extracurricular (34XX, 35XX)	21,190.93	0.00	0.00
Unallocated	47,116.04	0.00	0.00
Total Depreciation for FY2013	128,183.90	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0097-89502137

06 Carter County
0097 Carter County H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	20,608.29	0.00	0.00	5,062.01	15,546.28	0.00	15,546.28
Total Governmental Activity							
Long-Term Liabilities	20,608.29	0.00	0.00	5,062.01	15,546.28	0.00	15,546.28

* 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.