Trustees' Financial Summary
FY2012-13

Submit ID: 0547-06188507

29 McCone County
0547 Circle Elem

**** Recalculated ****

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: Della Van Horn **Phone #:** (406) 485-3600

(Signature) (Date)

Chair, Board of Trustees: Todd Wolff

(Signature) (Date)

County Superintendent: Jackie Becker

(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.

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
025	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040537	84.358A
027	CSPD	LOCAL		
028	COAL BOARD	LOCAL		
032	MCT GATES	LOCAL	LOCAL	
046	Title I, Part A, Improvement Grants	FEDERAL		84.010
054	DPHHS/MOST	STATE	STATE	
056	KEDS	STATE		
057	OBSOLETE RETIREE INS ACCNT	LOCAL		
060	MULTIDISTRICT COOP	STATE		
322	Title I Improving Basic Programs	FEDERAL		84.010A
323	Title I Improving Basic Programs	FEDERAL		84.010A

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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)	264,102.27	32,088.21	46,704.43	
02	Taxes Receivable - Real and Personal (120-149)	32,251.56	7,694.86	1,242.97	
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	296,353.83	39,783.07	47,947.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	32,251.56	7,694.86	1,242.97	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32,251.56	7,694.86	1,242.97	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	264,102.27	32,088.21	46,704.43	
52	TOTAL FUND BALANCE/EQUITY	264,102.27	32,088.21	46,704.43	
53	TOTAL LIABILITIES AND FUND BALANCE	296,353.83	39,783.07	47,947.40	

Trustees' Financial Summary
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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)	1,412.90	74,570.57	25,537.89	6,025.13
02	Taxes Receivable - Real and Personal (120-149)	11.43			271.13
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	1,424.33	74,570.57	25,537.89	6,296.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11.43			271.13
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11.43			271.13
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,412.90	74,570.57	25,537.89	6,025.13
52	TOTAL FUND BALANCE/EQUITY	1,412.90	74,570.57	25,537.89	6,025.13
53	TOTAL LIABILITIES AND FUND BALANCE	1,424.33	74,570.57	25,537.89	6,296.26

Trustees' Financial Summary
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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,441.78
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				4,441.78
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				4,441.78
52	TOTAL FUND BALANCE/EQUITY				4,441.78
53	TOTAL LIABILITIES AND FUND BALANCE				4,441.78

Trustees' Financial Summary
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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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
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29 McCone County
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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)	23,400.83	44,026.81		
02	Taxes Receivable - Real and Personal (120-149)	452.51			
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	23,853.34	44,026.81		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	452.51			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	452.51			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	23,400.83	44,026.81		
52	TOTAL FUND BALANCE/EQUITY	23,400.83	44,026.81		
53	TOTAL LIABILITIES AND FUND BALANCE	23,853.34	44,026.81		

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** Recalculated **

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)		82,531.75		
02	Taxes Receivable - Real and Personal (120-149)		2,145.54		
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		84,677.29		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,145.54		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,145.54		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		82,531.75		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		82,531.75		
53	TOTAL LIABILITIES AND FUND BALANCE		84,677.29		

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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				

Trustees' Financial Summary
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Balance Sheet

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

Trustees' Financial Summary
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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)		155,280.07	18,810.34	
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		155,280.07	18,810.34	
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		155,280.07	18,810.34	
52	TOTAL FUND BALANCE/EQUITY		155,280.07	18,810.34	
53	TOTAL LIABILITIES AND FUND BALANCE		155,280.07	18,810.34	

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** Recalculated **

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)				
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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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
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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

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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	405,727.22	398,236.31
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23,733.59	9,660.33
	1190 Penalties and Interest on Taxes	4,090.72	987.87
	1510 Interest Earnings	2,788.78	2,554.34
	1900 Other Revenue from Local Sources	2,211.58	1,258.22
	3110 Direct State Aid	409,164.78	415,714.16
	3111 Quality Educator	44,991.18	43,381.96
	3112 At Risk Student	5,109.03	5,044.77
	3113 Indian Education For All	3,182.40	3,141.60
	3114 American Indian Achievement Gap	1,200.00	1,400.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	32,573.90	22,819.76
	3117 State Tuition for State Placement	0.00	991.00
	3120 State Guaranteed Tax Base Aid	97,033.05	89,709.64
	3444 State School Block Grant	74,859.29	94,067.00
	3446 SB372 Block Grant Reimbursement	0.00	10,457.25
	3460 Montana Oil and Gas Tax	3,200.25	3,777.43
	6100 Material Prior Period Revenue Adjustments	0.00	71.98
	7810 Education Jobs Fund	479.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,110,345.65	1,103,273.62

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	494,448.64	470,237.16
			2XX Personal Services - Employee Benefits	81,288.59	18,387.58
			3XX Purchased Professional and Technical Services	5,363.31	0.00
			4XX Purchased Property Services	1,122.50	4,567.57
			5XX Other Purchased Services	425.98	1,892.80
			6XX Supplies and Materials	65,680.24	48,892.28
			8XX Other Expenditures	289.25	1,017.12
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	1,139.13
			2XX Personal Services - Employee Benefits	0.00	6.78
			6XX Supplies and Materials	0.00	172.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	29,709.84	0.00
			2XX Personal Services - Employee Benefits	168.00	0.00
			6XX Supplies and Materials	257.50	0.00
		23XX Support Services - General Administration			

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	36,323.18	31,648.37
			2XX Personal Services - Employee Benefits	8,759.85	188.29
			3XX Purchased Professional and Technical Services	2,550.00	2,550.00
			5XX Other Purchased Services	3,358.64	4,448.21
			6XX Supplies and Materials	8,033.46	343.08
			810 Dues and Fees	5,056.49	10,493.03
			8XX Other Expenditures	0.00	17.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	57,301.57	63,436.39
			2XX Personal Services - Employee Benefits	12,916.45	394.55
			5XX Other Purchased Services	1,980.68	817.62
			6XX Supplies and Materials	1,256.58	1,230.53
			810 Dues and Fees	643.00	984.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	18,562.50	20,128.66
			2XX Personal Services - Employee Benefits	5,702.18	125.59
			6XX Supplies and Materials	1,916.39	1,677.48
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	41,926.24	59,014.73
			2XX Personal Services - Employee Benefits	8,292.44	3,994.41
			4XX Purchased Property Services	32,324.67	40,525.53
			5XX Other Purchased Services	14,263.82	13,041.43
			6XX Supplies and Materials	26,656.17	15,492.55
			8XX Other Expenditures	710.52	689.38
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	37.19
			4XX Purchased Property Services	1,167.70	6,713.34
			6XX Supplies and Materials	1,555.85	1,570.77
			7XX Property and Equipment Acquisition	0.00	12,450.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	60,217.24	57,071.32
			2XX Personal Services - Employee Benefits	1,905.49	343.49
			5XX Other Purchased Services	337.32	245.98
			6XX Supplies and Materials	831.55	570.94
			8XX Other Expenditures	800.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,533.59	2,510.01
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			4XX Purchased Property Services	4,170.39	0.00
			6XX Supplies and Materials	1,237.10	1,005.80

Trustees' Financial Summary

FY2012-13

Submit ID: 0547-06188507

29 McCone County

0547 Circle Elem

**** Recalculated ****

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				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	22,034.62	24,735.72
			2XX Personal Services - Employee Benefits	577.22	687.10
			4XX Purchased Property Services	395.72	0.00
			5XX Other Purchased Services	646.05	1,378.55
			6XX Supplies and Materials	701.03	98.31
			810 Dues and Fees	0.00	3,843.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,564.12	1,462.03
			2XX Personal Services - Employee Benefits	288.37	105.46
			5XX Other Purchased Services	0.00	128.46
			6XX Supplies and Materials	962.18	3,267.72
			8XX Other Expenditures	0.00	464.26
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	12,000.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	22,411.28	152,327.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,094,625.50	1,100,570.27

Schedule Of Changes Worksheet

Beginning Fund Balance						261,398.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,103,273.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,100,570.27	(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)						264,102.27	(5)

Trustees' Financial Summary

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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	107,027.94	102,246.09
	1190 Penalties and Interest on Taxes	772.02	241.31
	1510 Interest Earnings	275.19	392.42
	2220 County On-Schedule Trans Reimb	23,165.90	20,222.20
	3210 State On-Schedule Trans Reimb	23,165.90	20,222.20
	3444 State School Block Grant	3,140.90	8,017.15
	3446 SB372 Block Grant Reimbursement	0.00	2,654.78
	3460 Montana Oil and Gas Tax	812.45	949.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		158,360.30	154,945.47

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			
			1XX Personal Services - Salaries	0.00	6,249.24
			5XX Other Purchased Services	153,430.60	141,087.80
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	8,000.00	14,000.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	0.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				161,430.60	161,337.79

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						38,480.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						154,945.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						161,337.79	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,088.21	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	16,870.95	17,521.14
	1190 Penalties and Interest on Taxes	114.27	35.57
	1510 Interest Earnings	169.97	330.52
	3460 Montana Oil and Gas Tax	132.56	161.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,287.75	18,048.69

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						28,655.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,048.69	(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)						46,704.43	(5)

Trustees' Financial Summary

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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
	1510 Interest Earnings	12.07	12.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12.07	12.82

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						1,400.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12.82	(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)						1,412.90	(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	510.10	508.03
	2240 County Retirement Distribution	111,530.80	118,468.23
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,040.90	118,976.26

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	73,034.73	69,204.44
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	167.64
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,388.42	0.00
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,365.28	4,657.67
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	8,463.98	9,335.89
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,741.86	2,962.32
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,192.90	8,685.15
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	919.70
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,894.65	8,399.14
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,254.72	3,640.34
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	674.16	215.17
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			113,010.70	108,187.46

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						63,781.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						118,976.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						108,187.46	(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)						74,570.57	(5)

Trustees' Financial Summary
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Schedule of Revenues, Expenditures and Changes in Fund Balance
15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,679.00
027 CSPD	
1900 Other Revenue from Local Sources	2,000.00
032 MCT GATES	
1945 Fees - Users/Resale of Supplies	707.00
054 DPHHS/MOST	
3290 State - Other State Grants	5,000.00
057 OBSOLETE RETIREE INS ACCNT	
1900 Other Revenue from Local Sources	210.00
060 MULTIDISTRICT COOP	
3290 State - Other State Grants	2,556.72
322 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,124.00
323 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	75,441.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,717.72

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

PRC Program Function Object	2013 Value
025 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	2,514.38
6XX Supplies and Materials	7,164.62
025 Subtotal	9,679.00
027 CSPD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,096.21
028 COAL BOARD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,073.81
032 MCT GATES	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
032 MCT GATES				
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			1XX Personal Services - Salaries	165.00
046 Title I, Part A, Improvement Grants				
	465 Federal Miscellaneous Grants from OPI			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	6,350.50
			6XX Supplies and Materials	3,000.00
		046 Subtotal		9,350.50
054 DPHHS/MOST				
	329 State Miscellaneous Grants			
		1XXX Instruction		
			1XX Personal Services - Salaries	4,950.00
			5XX Other Purchased Services	50.00
		054 Subtotal		5,000.00
056 KEDS				
	368 K-12 Education Data Systems			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	149.50
			6XX Supplies and Materials	352.09
		056 Subtotal		501.59
057 OBSOLETE RETIREE INS ACCNT				
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			8XX Other Expenditures	750.00
322 Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	1,124.00
323 Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	47,606.25
			2XX Personal Services - Employee Benefits	7,789.33
			5XX Other Purchased Services	683.00
			6XX Supplies and Materials	19,362.74
		323 Subtotal		75,441.32

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 106,181.43

Schedule Of Changes Worksheet

Beginning Fund Balance						35,001.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						96,717.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						106,181.43	(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)						25,537.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,679.00	9,679.00	0.00
027 CSPD	2,000.00	2,096.21	-96.21
028 COAL BOARD	0.00	2,073.81	-2,073.81
032 MCT GATES	707.00	165.00	542.00
046 Title I, Part A, Improvement Grants	0.00	9,350.50	-9,350.50
054 DPHHS/MOST	5,000.00	5,000.00	0.00
056 KEDS	0.00	501.59	-501.59
057 OBSOLETE RETIREE INS ACCNT	210.00	750.00	-540.00
060 MULTIDISTRICT COOP	2,556.72	0.00	2,556.72
322 Title I Improving Basic Programs	1,124.00	1,124.00	0.00
323 Title I Improving Basic Programs	75,441.00	75,441.32	-0.32
Total	96,717.72	106,181.43	-9,463.71

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	161.01	5,443.32
	1190 Penalties and Interest on Taxes	20.96	4.83
	1340 Fees for Adult Education	719.00	0.00
	1510 Interest Earnings	102.47	57.39
	3460 Montana Oil and Gas Tax	0.00	41.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,003.44	5,547.13

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

PRC	Program	Function	Object	2012 Value	2013 Value
	170 Distance Learning				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	1,014.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			6XX Supplies and Materials	1,807.70	0.00
			8XX Other Expenditures	186.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	5,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,993.70	6,014.00

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,492.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,547.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,014.00	(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)						6,025.13	(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	6,024.10	5,909.32
	1190 Penalties and Interest on Taxes	63.39	13.84
	1510 Interest Earnings	247.37	205.72
	3281 State Technology Aid	1,051.51	1,024.39
	3460 Montana Oil and Gas Tax	44.65	54.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,431.02	7,207.65

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	4,025.95	7,383.85
			4XX Purchased Property Services	360.00	0.00
			6XX Supplies and Materials	2,367.38	5,942.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,753.33	13,326.10

Schedule Of Changes Worksheet

Beginning Fund Balance						29,519.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,207.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,326.10	(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)						23,400.83	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2012 Value	2013 Value
	1510 Interest Earnings	330.43	361.19
	3445 State Combined Fund School Block Grant	4,978.38	7,164.21
	3447 SB372 Combined Block Grant Reimbursement	0.00	1,190.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,308.81	8,715.43

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	2,449.80	0.00
			6XX Supplies and Materials	0.00	3,873.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,449.80	3,873.57

Schedule Of Changes Worksheet

Beginning Fund Balance						39,184.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,715.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,873.57	(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)						44,026.81	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2012 Value	2013 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	0.00

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	762.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	762.35

Schedule Of Changes Worksheet

Beginning Fund Balance						762.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						762.35	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2012 Value	2013 Value
	1110 District Tax Levy	25,227.17	29,583.83
	1190 Penalties and Interest on Taxes	266.19	63.07
	1510 Interest Earnings	855.15	616.70
	3460 Montana Oil and Gas Tax	186.98	255.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,535.49	30,518.66

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	8,818.73	1,314.75
			4XX Purchased Property Services	17,797.39	9,096.46
			6XX Supplies and Materials	2,298.55	5,382.68
			8XX Other Expenditures	0.00	108.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	92,873.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				121,788.18	15,901.89

Schedule Of Changes Worksheet

Beginning Fund Balance						67,914.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,518.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,901.89	(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)						82,531.75	(5)

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC	Revenue	2012 Value	2013 Value
	5300 Operating Transfers from Other Funds	13,000.00	31,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	50,000.00	75,000.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,000.00	106,000.00

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			
			6XX Supplies and Materials	0.00	3,755.50
		23XX Support Services - General Administration			
			5XX Other Purchased Services	0.00	800.00
			8XX Other Expenditures	0.00	5,437.50
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	3,726.93
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			0.00	13,719.93

Schedule Of Changes Worksheet

Beginning Fund Balance						63,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						106,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,719.93	(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)						155,280.07	(5)

Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2012 Value	2013 Value
	1510 Interest Earnings	3.82	0.00
	1XXX Revenues from Student Activities	7,646.30	13,732.71
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,650.12	13,732.71

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	7,322.09	12,520.21
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,322.09	12,520.21

Schedule Of Changes Worksheet

Beginning Fund Balance						17,597.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,732.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,520.21	(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)						18,810.34	(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	25,103.26	20,819.33
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	535,973.56	529,375.66
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	33,584.12	27,323.52
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	78.87	684.22
XX	XXX	26XX	41X	Energy Utility Services	19,895.29	25,772.96
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	92,873.51	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00

Trustees' Financial Summary
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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	22,819.76
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	22,819.76

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	7,606.08
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,860.29
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	60,741.74
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	57,071.32	0.00	0.00	0.00	
280	1XXX	2XX	343.49	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	245.98	0.00	0.00	0.00	
280	1XXX	6XX	570.94	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	2,510.01	0.00	0.00	0.00	
Totals			60,741.74	0.00	0.00	0.00	60,741.74

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

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

Trustees' Financial Summary
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** Recalculated **

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

Governmental Activities:*	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	33,280.00	0.00	0.00	0.00	33,280.00
Land Improvements	32,204.00	0.00	0.00	0.00	32,204.00
Buildings	642,770.51	0.00	0.00	0.00	642,770.51
*** Machinery and Equipment	180,310.00	0.00	17,450.00	11,200.00	186,560.00
Totals at Historical Cost	888,564.51	0.00	17,450.00	11,200.00	894,814.51
Less Accumulated Depreciation For:					
Improvement Accum	32,204.00	0.00	0.00	0.00	32,204.00
Building Accum	240,339.84	0.00	8,070.51	0.00	248,410.35
Machinery and Equipment Accum	94,709.07	0.00	21,832.00	6,200.00	110,341.07
Total Accumulated Depreciation	367,252.91	0.00	29,902.51	6,200.00	390,955.42
Governmental Activities, Capital Assets, net	521,311.60	0.00	-12,452.51	5,000.00	503,859.09

* 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)	181.77	0.00	0.00
School Administration (24XX)	18,567.50	0.00	0.00
Operations and Maintenance (26XX)	7,018.18	0.00	0.00
Food Service (31XX)	2,654.37	0.00	0.00
Unallocated	1,480.50	0.00	0.00
Total Depreciation for FY2013	29,902.32	0.00	0.00

*** Has comment.

Trustees' Financial Summary
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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance (7/1/2012)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2013) [a + b - c - d]	(f) Current Portion Due FY2014	(g) Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	16,016.50	5,273.39	0.00	0.00	21,289.89	0.00	21,289.89
Total Governmental Activity Long-Term Liabilities	16,016.50	5,273.39	0.00	0.00	21,289.89	0.00	21,289.89

* 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.