



Trustees' Financial Summary

FY2012-13

Submit ID: 0087-34914288

06 Carter County
0087 Ekalaka Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: 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.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
115	Misc	LOCAL		
300	Indirect Costs	LOCAL	Indirect Costs	
302	Erate	FEDERAL	ERATE	
311	Title I Improving Basic Programs	FEDERAL	ACADEMIC ACHIEVEMENT	84.010A
316	IDEA Part B	FEDERAL	0996927711	84.027
317	SPEECH AIDE	LOCAL	BCEC SPEECH AIDE	
329	Multi-District Cooperative Incentive	STATE	misc	
334	Schoolwide Projects	FEDERAL	0087	federal
336	Home Energy Challenge	LOCAL		
419	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
530	School Improvement	FEDERAL	SB348-from Trans.	84.010
532	School Improvement	FEDERAL	SB348-from General F	84.010



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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)	96,093.31	8,875.36	91,429.11	7,044.56
02	Taxes Receivable - Real and Personal (120-149)	1,296.57	189.93	93.17	
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)	20,839.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	118,228.88	9,065.29	91,522.28	7,044.56
LIABILITIES					
21	Payable to Other Funds (601-606)	30,000.00	8,875.36		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,296.57	189.93	93.17	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	31,296.57	9,065.29	93.17	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	20,839.00			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	66,093.31		91,429.11	7,044.56
52	TOTAL FUND BALANCE/EQUITY	86,932.31		91,429.11	7,044.56
53	TOTAL LIABILITIES AND FUND BALANCE	118,228.88	9,065.29	91,522.28	7,044.56



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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)		6,933.44	17,245.62	
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)			13,363.37	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		6,933.44	30,608.99	
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		6,933.44	30,608.99	
52	TOTAL FUND BALANCE/EQUITY		6,933.44	30,608.99	
53	TOTAL LIABILITIES AND FUND BALANCE		6,933.44	30,608.99	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			239.25	2,716.11
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			239.25	2,716.11
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			239.25	2,716.11
52	TOTAL FUND BALANCE/EQUITY			239.25	2,716.11
53	TOTAL LIABILITIES AND FUND BALANCE			239.25	2,716.11



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



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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)	5,489.04	66,114.09		
02	Taxes Receivable - Real and Personal (120-149)	73.51			
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	5,562.55	66,114.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	73.51			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	73.51			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,489.04	66,114.09		
52	TOTAL FUND BALANCE/EQUITY	5,489.04	66,114.09		
53	TOTAL LIABILITIES AND FUND BALANCE	5,562.55	66,114.09		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,828.89	74,548.08		
02	Taxes Receivable - Real and Personal (120-149)		6.03		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		38,875.36		
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	12,828.89	113,429.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6.03		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6.03		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	12,828.89	113,423.44		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	12,828.89	113,423.44		
53	TOTAL LIABILITIES AND FUND BALANCE	12,828.89	113,429.47		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,138.48			
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	6,138.48			
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	6,138.48			
52	TOTAL FUND BALANCE/EQUITY	6,138.48			
53	TOTAL LIABILITIES AND FUND BALANCE	6,138.48			



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		83,955.60		
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		83,955.60		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		83,955.60		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		83,955.60		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		83,955.60		



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	299,191.83	295,974.74
1112 District Levy - Personal Property	190.55	3,427.80
1114 District Levy - Pers Prop/Mobile Homes	3,122.15	586.53
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,276.26	879.43
1190 Penalties and Interest on Taxes	262.58	207.09
1510 Interest Earnings	828.47	427.18
3110 Direct State Aid	227,618.24	223,089.66
3111 Quality Educator	30,572.10	30,800.25
3112 At Risk Student	3,636.71	3,533.51
3113 Indian Education For All	1,611.60	1,530.00
3114 American Indian Achievement Gap	800.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	11,291.25	11,109.62
3120 State Guaranteed Tax Base Aid	3,537.72	0.00
3444 State School Block Grant	45,934.46	49,112.53
3446 SB372 Block Grant Reimbursement	0.00	1,283.96
3460 Montana Oil and Gas Tax	6,577.48	9,173.96
6100 Material Prior Period Revenue Adjustments	2,084.00	0.00
7810 Education Jobs Fund	266.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	639,802.36	631,136.26

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		
1XX Personal Services - Salaries	272,839.07	259,834.67
2XX Personal Services - Employee Benefits	58,897.64	56,209.89
3XX Purchased Professional and Technical Services	415.62	475.87
4XX Purchased Property Services	197.95	0.00
5XX Other Purchased Services	0.00	7.00
6XX Supplies and Materials	15,449.20	19,513.21
21XX Support Services - Students		
1XX Personal Services - Salaries	12,742.99	15,586.68
2XX Personal Services - Employee Benefits	2,233.20	2,883.42
3XX Purchased Professional and Technical Services	100.00	61.00
5XX Other Purchased Services	0.00	134.50
6XX Supplies and Materials	2,146.66	3,747.65
221X Improvement of Instruction Services		
5XX Other Purchased Services	612.07	567.65
6XX Supplies and Materials	694.90	240.32
810 Dues and Fees	3,187.00	1,598.00



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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					
	22XX Educational Media Services					
			1XX Personal Services - Salaries	9,025.62	8,654.52	
			2XX Personal Services - Employee Benefits	1,388.77	1,453.05	
			3XX Purchased Professional and Technical Services	239.07	48.35	
			6XX Supplies and Materials	1,612.24	3,287.25	
	23XX Support Services - General Administration					
			1XX Personal Services - Salaries	25,171.48	21,137.66	
			2XX Personal Services - Employee Benefits	6,130.25	5,233.34	
			3XX Purchased Professional and Technical Services	5,224.23	4,372.93	
			5XX Other Purchased Services	3,746.11	4,520.23	
			6XX Supplies and Materials	778.07	3,538.68	
			810 Dues and Fees	1,481.50	734.40	
	25XX Support Services - Business					
			1XX Personal Services - Salaries	26,023.91	32,077.25	
			2XX Personal Services - Employee Benefits	12,838.43	13,353.07	
			3XX Purchased Professional and Technical Services	470.00	2,175.62	
			5XX Other Purchased Services	12,524.82	12,243.11	
			6XX Supplies and Materials	4,414.34	4,172.18	
			810 Dues and Fees	124.50	230.50	
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	26,108.75	35,846.98	
			2XX Personal Services - Employee Benefits	6,702.17	10,903.79	
			3XX Purchased Professional and Technical Services	223.50	579.00	
			4XX Purchased Property Services	8,901.68	7,777.68	
			5XX Other Purchased Services	287.67	326.77	
			6XX Supplies and Materials	39,180.07	32,269.74	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	11,111.71	10,131.75	
			2XX Personal Services - Employee Benefits	3,107.94	2,942.80	
			5XX Other Purchased Services	9.50	2,000.00	
			6XX Supplies and Materials	2,107.61	2,812.38	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	13,217.07	13,726.24	
			2XX Personal Services - Employee Benefits	3,014.73	3,034.26	
			6XX Supplies and Materials	498.01	1,132.26	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	962.83	0.00	
			2XX Personal Services - Employee Benefits	125.63	0.00	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	1,774.40	1,361.74	



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	233.33	70.50
			3XX Purchased Professional and Technical Services	1,000.00	173.00
			4XX Purchased Property Services	500.00	0.00
			5XX Other Purchased Services	810.80	389.30
			6XX Supplies and Materials	845.85	44.65
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,109.64	0.00
			2XX Personal Services - Employee Benefits	136.72	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,679.36	5,233.70
			2XX Personal Services - Employee Benefits	432.94	289.22
			4XX Purchased Property Services	47.16	0.00
			5XX Other Purchased Services	32.00	0.00
			6XX Supplies and Materials	1,581.94	1,078.45
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	7,657.35	7,622.84
			2XX Personal Services - Employee Benefits	1,672.83	1,865.49
			5XX Other Purchased Services	0.00	73.60
			6XX Supplies and Materials	14,856.61	16,718.37
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	500.00	0.00
532 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	30,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>633,139.44</u>	<u>666,496.51</u>



Trustees' Financial Summary

FY2012-13

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

Schedule Of Changes Worksheet

Beginning Fund Balance						115,090.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						631,136.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						666,496.51	(3)
Increase/Decrease of Reserve for Inventories							
This Year	20,839.00	Less Last Year	13,636.92		(4a)	7,202.08	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						7,202.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,932.31	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	53,840.10	54,938.81
1112 District Levy - Personal Property	162.43	634.77
1114 District Levy - Pers Prop/Mobile Homes	554.14	106.55
1190 Penalties and Interest on Taxes	21.79	154.29
1510 Interest Earnings	13.01	0.61
2220 County On-Schedule Trans Reimb	29,929.20	29,261.01
3210 State On-Schedule Trans Reimb	27,243.50	25,258.71
3444 State School Block Grant	90.09	667.42
3446 SB372 Block Grant Reimbursement	0.00	233.24
6100 Material Prior Period Revenue Adjustments	0.00	22.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,854.26	111,277.45

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	15,581.78
2XX Personal Services - Employee Benefits	1,606.25	3,156.24
25XX Support Services - Business		
1XX Personal Services - Salaries	857.30	3,707.78
2XX Personal Services - Employee Benefits	565.63	2,199.27
3XX Purchased Professional and Technical Services	0.00	120.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	34,770.88	30,479.76
2XX Personal Services - Employee Benefits	13,760.35	15,785.53
3XX Purchased Professional and Technical Services	765.05	373.45
4XX Purchased Property Services	13,191.16	15,219.22
5XX Other Purchased Services	6,263.50	13,142.85
6XX Supplies and Materials	21,664.40	15,132.40
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	8,875.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,830.53	123,773.64



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						12,692.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,277.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						123,773.64	(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	196.10	(4b)		-196.10	
						-196.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(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
1111 District Levy - Real Property	23,068.74	22,939.96
1112 District Levy - Personal Property	116.35	264.75
1114 District Levy - Pers Prop/Mobile Homes	239.54	45.13
1190 Penalties and Interest on Taxes	16.39	67.07
1510 Interest Earnings	425.63	326.24
3460 Montana Oil and Gas Tax	20.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,887.17	23,643.15

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	5,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,000.00	5,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance		72,785.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		23,643.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,000.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		91,429.11	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	4.54	0.00
1611 National School Lunch Program	12,758.94	19,692.42
1632 Daily Adult Sales	2,184.50	4,069.03
1634 Daily Ala Carte Sales	1,736.81	377.19
4550 Federal Child Nutrition	27,566.94	24,570.64
4552 Fresh Fruit And Vegetable	0.00	1,367.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,251.73	50,076.66

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	0.00	1,292.76
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	25,815.11	19,440.93
2XX Personal Services - Employee Benefits	8,282.28	4,232.41
3XX Purchased Professional and Technical Services	350.00	221.00
4XX Purchased Property Services	152.00	529.00
5XX Other Purchased Services	389.85	955.60
6XX Supplies and Materials	6,692.13	19,095.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,681.37	45,767.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,735.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,076.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,767.30	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,044.56	(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	34.69	13.06
2240 County Retirement Distribution	79,389.35	71,858.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,424.04	71,871.40

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	39,029.18	36,889.79
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,809.08	2,198.42
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,263.36	2,928.94
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,891.39	5,437.48
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,945.03	5,444.46
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,638.44	5,125.93
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,744.57	4,342.47
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,566.95	3,935.55
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,902.23	1,991.89
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	379.69	196.93
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	633.53	661.27
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,739.58	3,926.49



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

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

71,543.03

73,079.62

Schedule Of Changes Worksheet

Beginning Fund Balance						8,141.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,871.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,079.62	(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)						6,933.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
302 Erate	
4100 Federal Miscellaneous Grants - Direct from Feds	10,308.72
316 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	20,843.00
317 SPEECH AIDE	
5700 Resources Transferred from Other School Districts or Cooperatives	2,879.94
329 Multi-District Cooperative Incentive	
3290 State - Other State Grants	1,389.55
334 Schoolwide Projects	
4940 Schoolwide Program	58,185.00
419 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,756.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117,362.64

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

PRC Program Function Object	2013 Value
115 Misc	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	110.45
300 Indirect Costs	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
5XX Other Purchased Services	212.49
302 Erate	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	5,373.00
311 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	4,685.00
316 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	6,399.75
2XX Personal Services - Employee Benefits	2,798.12
5XX Other Purchased Services	349.00



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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
316 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	1,184.66
62XX Resources Transferred to Other School Districts or Cooperatives	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	10,001.02
	20,732.55
316 Subtotal	
329 Multi-District Cooperative Incentive	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	750.00
334 Schoolwide Projects	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	36,267.55
2XX Personal Services - Employee Benefits	21,835.66
6XX Supplies and Materials	81.79
	58,185.00
334 Subtotal	
419 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	14,097.61
2XX Personal Services - Employee Benefits	8,083.83
3XX Purchased Professional and Technical Services	1,223.92
6XX Supplies and Materials	351.38
	23,756.74
419 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	113,805.23



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,489.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						117,362.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,805.23	(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	438.00	(4b)		-438.00	
						-438.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,608.99	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Misc	0.00	110.45	-110.45
300 Indirect Costs	0.00	212.49	-212.49
302 Erate	10,308.72	5,373.00	4,935.72
311 Title I Improving Basic Programs	0.00	4,685.00	-4,685.00
316 IDEA Part B	20,843.00	20,732.55	110.45
317 SPEECH AIDE	2,879.94	0.00	2,879.94
329 Multi-District Cooperative Incentive	1,389.55	750.00	639.55
334 Schoolwide Projects	58,185.00	58,185.00	0.00
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,756.43	23,756.74	-0.31
Total	<u>117,362.64</u>	<u>113,805.23</u>	<u>3,557.41</u>



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1.13	0.86
1910 Rentals	75.00	75.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76.13	75.86

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		163.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		75.86	(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)		239.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	18.72	13.91
5300 Operating Transfers from Other Funds	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	518.72	13.91

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	876.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	876.93

Schedule Of Changes Worksheet

Beginning Fund Balance		3,579.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		876.93	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,716.11	(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
1111 District Levy - Real Property	16,009.35	16,064.04
1112 District Levy - Personal Property	134.35	182.71
1114 District Levy - Pers Prop/Mobile Homes	167.70	31.64
1190 Penalties and Interest on Taxes	16.54	48.62
1510 Interest Earnings	62.51	33.23
3281 State Technology Aid	580.61	556.74

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,971.06	16,916.98
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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		
22X Educational Media Services		
1XX Personal Services - Salaries	6,112.50	10,800.00
2XX Personal Services - Employee Benefits	1,260.47	2,469.34
3XX Purchased Professional and Technical Services	394.41	120.87
4XX Purchased Property Services	3,184.79	259.00
5XX Other Purchased Services	0.00	820.44
6XX Supplies and Materials	5,567.56	6,010.28

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,519.73	20,479.93
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Schedule Of Changes Worksheet

Beginning Fund Balance	9,051.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,916.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,479.93	(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)	5,489.04	(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	80.87	218.63
1900 Other Revenue from Local Sources	62.35	0.00
3445 State Combined Fund School Block Grant	9,979.78	10,394.73
3447 SB372 Combined Block Grant Reimbursement	0.00	167.64
3460 Montana Oil and Gas Tax	19,607.19	11,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,730.19	22,381.00

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		
6XX Supplies and Materials	0.00	3,415.84
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,415.84

Schedule Of Changes Worksheet

Beginning Fund Balance	48,148.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,381.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,415.84	(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)	66,114.09	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	81.71	52.05
1900 Other Revenue from Local Sources	0.00	89.22
5200 Sale or Compensation for Loss of Assets	1,706.52	509.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,788.23	650.82

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		12,178.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		650.82	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,828.89	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	3.87	3.89
1112 District Levy - Personal Property	77.65	0.00
1190 Penalties and Interest on Taxes	0.96	34.21
1510 Interest Earnings	764.84	319.35
530 School Improvement		
5301 School Safety and Security Transfer	0.00	8,875.36
532 School Improvement		
5301 School Safety and Security Transfer	0.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	847.32	39,232.81

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	227.43
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	10,000.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,000.00	15,227.43

Schedule Of Changes Worksheet

Beginning Fund Balance	89,418.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,232.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,227.43	(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)	113,423.44	(5)



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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	57.70	20.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57.70	20.96

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 870 Student Scholarships	0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	300.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,417.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	300.00	(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)	6,138.48	(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	11,041.71	10,026.75
XX	39X 1XXX 112	Certified Teacher Staff Salaries	12,171.57	13,691.24
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	5,265.65	6,084.75
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	322,073.61	272,828.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,941.40	8,625.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	29.95	727.48
XX	XXX 26XX 41X	Energy Utility Services	2,842.74	4,319.80
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	40,151.69	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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,109.62
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,109.62

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,702.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,997.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,886.93
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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	10,131.75	0.00	0.00	0.00	
280	1XXX	2XX	2,942.80	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	2,000.00	0.00	0.00	0.00	
280	1XXX	6XX	2,812.38	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			17,886.93	0.00	0.00	0.00	17,886.93

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,900.00	0.00	0.00	0.00	1,900.00
Land Improvements	11,040.00	0.00	0.00	0.00	11,040.00
Buildings	468,344.60	0.00	0.00	0.00	468,344.60
Machinery and Equipment	271,188.46	0.00	0.00	0.00	271,188.46
Totals at Historical Cost	752,473.06	0.00	0.00	0.00	752,473.06
Less Accumulated Depreciation For:					
Improvement Accum	4,366.50	0.00	552.00	0.00	4,918.50
Building Accum	435,268.84	0.00	3,403.67	0.00	438,672.51
Machinery and Equipment Accum	118,913.07	0.00	32,886.00	0.00	151,799.07
Total Accumulated Depreciation	558,548.41	0.00	36,841.67	0.00	595,390.08
Governmental Activities, Capital Assets, net	193,924.65	0.00	-36,841.67	0.00	157,082.98

* 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)	2,278.50	0.00	0.00
Operations and Maintenance (26XX)	4,137.72	0.00	0.00
Transportation (27XX)	19,652.97	0.00	0.00
Unallocated	10,772.48	0.00	0.00
Total Depreciation for FY2013	36,841.67	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	26,410.08	0.00	0.00	8,957.56	17,452.52	0.00	17,452.52
Total Governmental Activity							
Long-Term Liabilities	26,410.08	0.00	0.00	8,957.56	17,452.52	0.00	17,452.52

* 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.