



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0791-50057690**

**44 Rosebud County  
0791 Forsyth H S**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Robert Martelle

**Phone #:** (406) 346-2796

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

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

**Chair, Board of Trustees:** Layton Salsbery

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

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

**County Superintendent:** Joby Parker

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
001	Aggregate Reim/Indirects	LOCAL		Local
013	Vo Ed Agriculture	STATE	12-13 Program	State
043	Vo Ed Family & Consumer Science	STATE	12-13 Program	State
063	Vo Ed Business/Marketing	STATE	12-13 Program	State
213	Advancing Agriculture Education Program	STATE	12-13 Program	NA
308	State OTO Indian Education for All	STATE	STATE	state
411	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S35A101817	84.358A
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S35A111817	84.358A
563	Adult Basic Ed - Federal	FEDERAL	44-0791-56-13-BG	84.002
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	44-0791-81-13	84.048A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	282,272.00	48,595.00	322,203.00	
02	Taxes Receivable - Real and Personal (120-149)	4,966.00	655.00	422.00	
03	Taxes Receivable - Protested (150-159)	12,243.00	1,368.00	1,633.00	
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)	19,025.00	6,561.00		
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>318,506.00</b>	<b>57,179.00</b>	<b>324,258.00</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,619.00	89.00		
25	Deferred Revenue (680)	17,209.00	2,023.00	2,055.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>18,828.00</b>	<b>2,112.00</b>	<b>2,055.00</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	46,096.00		63,250.00	
48	Fund Balance for Budget	253,582.00	55,067.00	258,953.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>299,678.00</b>	<b>55,067.00</b>	<b>322,203.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>318,506.00</b>	<b>57,179.00</b>	<b>324,258.00</b>	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10.00	123,577.00	78,472.00	34,396.00
02	Taxes Receivable - Real and Personal (120-149)				74.00
03	Taxes Receivable - Protested (150-159)				202.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			14,681.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10.00	123,577.00	93,153.00	34,672.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		325.00		1,280.00
25	Deferred Revenue (680)				276.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		325.00		1,556.00
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,870.00	
48	Fund Balance for Budget	10.00	123,252.00	88,283.00	33,116.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10.00	123,252.00	93,153.00	33,116.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10.00	123,577.00	93,153.00	34,672.00



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,049.00			11,852.00
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)	516.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,565.00			11,852.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,565.00			11,852.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,565.00			11,852.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,565.00			11,852.00



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	108,330.00	143,498.00		
02	Taxes Receivable - Real and Personal (120-149)	604.00			
03	Taxes Receivable - Protested (150-159)	1,726.00			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	110,660.00	143,498.00		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,330.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,330.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,251.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	100,079.00	143,498.00		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	108,330.00	143,498.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	110,660.00	143,498.00		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,427.00	232,820.00		
02	Taxes Receivable - Real and Personal (120-149)		20.00		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	52,427.00	232,840.00		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		20.00		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		20.00		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	52,427.00	232,820.00		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	52,427.00	232,820.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	52,427.00	232,840.00		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,193.00		83,951.00	
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)			17,031.00	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	28,193.00		100,982.00	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	28,193.00		100,982.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	28,193.00		100,982.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	28,193.00		100,982.00	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	273,834.00	345,097.00
1112 District Levy - Personal Property	16,120.00	22,794.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,908.00	37,115.00
1190 Penalties and Interest on Taxes	583.00	0.00
1510 Interest Earnings	3,372.00	2,716.06
1900 Other Revenue from Local Sources	465.00	465.00
3110 Direct State Aid	511,407.86	501,505.39
3111 Quality Educator	36,306.27	38,180.14
3112 At Risk Student	3,029.32	2,746.21
3113 Indian Education For All	2,876.40	2,713.20
3114 American Indian Achievement Gap	1,000.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,781.76	21,992.96
3120 State Guaranteed Tax Base Aid	132,264.72	99,181.46
3444 State School Block Grant	122,347.67	126,900.06
3446 SB372 Block Grant Reimbursement	0.00	3,117.65
3460 Montana Oil and Gas Tax	79,792.50	92,105.87
5300 Operating Transfers from Other Funds	0.00	1,036.00
6100 Material Prior Period Revenue Adjustments	2,216.70	1,454.00
7810 Education Jobs Fund	599.80	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,219,905.00</b>	<b>1,299,720.00</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	313,891.20	284,188.00
2XX Personal Services - Employee Benefits	67,328.00	68,424.00
3XX Purchased Professional and Technical Services	1,200.00	1,200.00
4XX Purchased Property Services	3,486.00	3,217.00
5XX Other Purchased Services	2,721.00	2,120.00
6XX Supplies and Materials	14,288.00	26,207.00
8XX Other Expenditures	556.00	956.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	18,327.00	10,155.00
2XX Personal Services - Employee Benefits	3,187.00	2,672.00
5XX Other Purchased Services	87.00	88.00
6XX Supplies and Materials	0.00	131.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	172.00
<b>222X Educational Media Services</b>		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	22,513.00	23,062.00
			2XX Personal Services - Employee Benefits	6,755.00	7,128.00
			5XX Other Purchased Services	760.00	175.00
			6XX Supplies and Materials	3,115.00	2,307.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	47,253.00	48,571.00
			2XX Personal Services - Employee Benefits	6,613.00	7,072.00
			3XX Purchased Professional and Technical Services	4,924.00	4,833.00
			5XX Other Purchased Services	6,905.00	7,686.00
			6XX Supplies and Materials	935.00	1,162.00
			8XX Other Expenditures	2,211.00	2,049.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	65,104.00	78,351.00
			2XX Personal Services - Employee Benefits	14,274.00	15,965.00
			4XX Purchased Property Services	1,137.00	0.00
			5XX Other Purchased Services	2,001.00	2,665.00
			6XX Supplies and Materials	3,730.00	4,209.00
			8XX Other Expenditures	791.00	794.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	27,682.00	28,541.00
			2XX Personal Services - Employee Benefits	5,193.00	5,524.00
			3XX Purchased Professional and Technical Services	0.00	15.00
			4XX Purchased Property Services	2,956.00	0.00
			5XX Other Purchased Services	804.00	559.00
			6XX Supplies and Materials	1,287.00	1,380.00
			8XX Other Expenditures	284.00	308.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	58,376.00	67,137.00
			2XX Personal Services - Employee Benefits	18,620.00	20,414.00
			4XX Purchased Property Services	83,906.00	98,586.00
			5XX Other Purchased Services	17,364.00	16,927.00
			6XX Supplies and Materials	16,156.00	13,722.00
			7XX Property and Equipment Acquisition	0.00	5,586.00
			8XX Other Expenditures	3,486.00	3,548.00
	<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials	504.00	562.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	36,046.00	43,868.00
			2XX Personal Services - Employee Benefits	8,562.00	13,759.00
			6XX Supplies and Materials	68.00	627.00
	<b>221X Improvement of Instruction Services</b>				



# Trustees' Financial Summary

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44 Rosebud County  
0791 Forsyth H S

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	40.00	42.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	20,665.00	18,607.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	127,289.00	109,592.00
			2XX Personal Services - Employee Benefits	25,114.00	25,511.00
			4XX Purchased Property Services	0.00	468.00
			6XX Supplies and Materials	5,193.00	10,978.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	31,054.00	30,685.00
			2XX Personal Services - Employee Benefits	384.00	480.00
			3XX Purchased Professional and Technical Services	0.00	302.00
			5XX Other Purchased Services	5,740.00	4,684.00
			6XX Supplies and Materials	175.00	750.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	98,156.00	92,581.00
			2XX Personal Services - Employee Benefits	5,516.00	4,828.00
			4XX Purchased Property Services	0.00	370.00
			5XX Other Purchased Services	15,970.00	13,592.00
			6XX Supplies and Materials	690.00	525.00
			7XX Property and Equipment Acquisition	420.00	0.00
			8XX Other Expenditures	3,815.00	3,840.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	8,000.00	13,000.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	260.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,243,867.20	1,257,457.00



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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						234,878.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,299,720.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,257,457.00	(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	46,096.00	Less Last Year	23,559.00	(4b)		22,537.00	
						22,537.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						299,678.00	(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	30,059.00	48,929.00
1112 District Levy - Personal Property	1,634.00	3,395.00
1190 Penalties and Interest on Taxes	52.00	69.00
1510 Interest Earnings	479.66	644.86
1900 Other Revenue from Local Sources	0.00	93.00
2220 County On-Schedule Trans Reimb	20,862.05	20,861.70
3210 State On-Schedule Trans Reimb	20,862.07	20,861.71
3444 State School Block Grant	4,455.22	4,940.44
3446 SB372 Block Grant Reimbursement	0.00	332.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	78,404.00	100,127.00

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	7,870.00	8,112.00
2XX Personal Services - Employee Benefits	1,212.00	1,270.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	41,255.00	42,870.00
2XX Personal Services - Employee Benefits	8,205.00	8,548.00
3XX Purchased Professional and Technical Services	304.00	360.00
4XX Purchased Property Services	8,131.00	6,147.00
5XX Other Purchased Services	6,682.00	8,401.00
6XX Supplies and Materials	10,719.00	11,406.00
7XX Property and Equipment Acquisition	20,582.00	5,586.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	104,960.00	92,700.00



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						47,803.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,127.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,700.00	(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	163.00	(4b)		-163.00	
						-163.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						55,067.00	(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	49,069.00	30,897.00
1112 District Levy - Personal Property	2,729.00	2,301.00
1190 Penalties and Interest on Taxes	85.00	81.00
1510 Interest Earnings	2,940.00	4,730.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	54,823.00	38,009.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	60,568.00	63,454.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	60,568.00	63,454.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	284,398.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,009.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,454.00	(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                      63,250.00    Less Last Year                      0.00                      (4b)                      63,250.00		
	63,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	322,203.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	3.00	10.00
1510 Interest Earnings	6.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9.00	10.00

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	895.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	895.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	10.00	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	953.00	1,585.00
2240 County Retirement Distribution	132,741.00	137,546.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>133,694.00</b>	<b>139,131.00</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	47,281.40	43,037.36
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,697.18	1,514.89
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	2,133.08	2,492.45
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,313.23	3,440.32
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,112.44	8,455.79
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	9,581.34	11,688.15
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,073.95	4,257.66
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,591.18	10,015.29
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,071.49	6,395.21
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,304.88	6,544.09
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	18,733.09	16,348.59
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,163.67	1,033.50
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	530.32
<b>24XX Support Services - School Administration</b>		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>650 Adult Basic Education/GED Programs</b>				
	<b>24XX Support Services - School Administration</b>				
			2XX Personal Services - Employee Benefits	1,438.00	190.95
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits	4,570.21	4,577.49
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	14,445.59	13,810.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				137,510.73	134,333.00

### Schedule Of Changes Worksheet

Beginning Fund Balance						118,454.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						139,131.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,333.00	(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)						123,252.00	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>001 Aggregate Reim/Indirects</b>	
1900 Other Revenue from Local Sources	5,883.00
3290 State - Other State Grants	2,997.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	480.00
<b>001 Subtotal</b>	9,360.00
<b>013 Vo Ed Agriculture</b>	
3270 State - Advancing Agriculture Education	200.00
3900 State Career & Technical Ed Entitlement	3,574.00
<b>013 Subtotal</b>	3,774.00
<b>043 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,628.00
<b>063 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,359.00
<b>411 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,391.00
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,820.00
<b>563 Adult Basic Ed - Federal</b>	
3620 State Adult Basic & Literacy Education	6,849.00
4540 Adult Basic & Literacy Education (ABLE)	21,147.00
<b>563 Subtotal</b>	27,996.00
<b>823 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,861.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	70,189.00

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

PRC Program Function Object	2013 Value
<b>001 Aggregate Reim/Indirects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	563.00
<b>25XX Support Services - Business</b>	
5XX Other Purchased Services	291.00
6XX Supplies and Materials	2,417.00
<b>454 Adult Basic &amp; Literacy Education (ABLE)</b>	







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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance					92,684.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,189.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					70,732.00	(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	4,870.00	Less Last Year	3,858.00	(4b)	1,012.00	
					1,012.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,153.00	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	9,360.00	6,400.00	2,960.00
013 Vo Ed Agriculture	3,774.00	3,574.00	200.00
043 Vo Ed Family & Consumer Science	1,628.00	1,628.00	0.00
063 Vo Ed Business/Marketing	1,359.00	1,359.00	0.00
213 Advancing Agriculture Education Program	0.00	617.00	-617.00
308 State OTO Indian Education for All	0.00	3,086.00	-3,086.00
411 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,391.00	14,391.00	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,820.00	5,820.00	0.00
563 Adult Basic Ed - Federal	27,996.00	27,996.00	0.00
823 Vo Ed Carl Perkins Basic Grant	5,861.00	5,861.00	0.00
<b>Total</b>	<u>70,189.00</u>	<u>70,732.00</u>	<u>-543.00</u>



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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
1111 District Levy - Real Property	4,997.00	5,613.00
1112 District Levy - Personal Property	281.00	387.00
1190 Penalties and Interest on Taxes	10.00	10.00
1340 Fees for Adult Education	2,283.00	815.00
1510 Interest Earnings	251.00	433.00
1960 Services Provided Other Local Governmental Units	10,000.00	10,000.00
3460 Montana Oil and Gas Tax	0.00	1,549.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,822.00	18,807.00

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	7,907.00	6,928.00
5XX Other Purchased Services	1,410.00	771.00
<b>562</b>		
<b>650 Adult Basic Education/GED Programs</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	9,771.00	0.00
2XX Personal Services - Employee Benefits	4,422.00	0.00
<b>562 Subtotal</b>	14,193.00	0.00
<b>563 Adult Basic Ed - Federal</b>		
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	3,555.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	1,280.00
<b>563 Subtotal</b>	0.00	4,835.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,510.00	12,534.00



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

### 17 - Adult Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						26,843.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,807.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,534.00	(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)						33,116.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	6,075.00	3,980.00
1510 Interest Earnings	119.00	217.00
3260 State Driver's Education Reimbursement	1,150.00	4,307.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,344.00	8,504.00

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	7,380.00	4,311.00
3XX Purchased Professional and Technical Services	0.00	82.00
4XX Purchased Property Services	500.00	122.00
5XX Other Purchased Services	0.00	525.00
6XX Supplies and Materials	2,480.00	307.00
7XX Property and Equipment Acquisition	2,500.00	0.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	762.00	816.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	13,622.00	6,163.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,224.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,504.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,163.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,565.00	(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	122.00	189.00
5300 Operating Transfers from Other Funds	260.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	382.00	189.00

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	1,036.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,036.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance		12,699.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		189.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,036.00	(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)		11,852.00	(5)



# Trustees' Financial Summary

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44 Rosebud County  
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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	41,684.00	45,925.00
1112 District Levy - Personal Property	2,359.00	3,147.00
1190 Penalties and Interest on Taxes	87.86	81.00
1510 Interest Earnings	1,500.00	1,789.34
3281 State Technology Aid	1,250.14	1,200.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46,881.00	52,143.00

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	14,494.00	16,708.00
2XX Personal Services - Employee Benefits	2,444.00	2,550.00
4XX Purchased Property Services	3,004.00	2,027.00
5XX Other Purchased Services	87.00	278.00
6XX Supplies and Materials	20,396.00	44,316.00
7XX Property and Equipment Acquisition	0.00	18,246.00
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	1,125.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
7XX Property and Equipment Acquisition	27,087.00	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	648.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	68,637.00	84,773.00



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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						159,796.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,143.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						84,773.00	(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	8,251.00	Less Last Year	27,087.00	(4b)		-18,836.00	
						-18,836.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						108,330.00	(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	1,165.38	2,057.83
3445 State Combined Fund School Block Grant	12,463.62	14,000.00
3447 SB372 Combined Block Grant Reimbursement	0.00	1,052.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13,629.00	17,110.00

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	126,388.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,110.00	(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)	143,498.00	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,201.00	1,833.00
1900 Other Revenue from Local Sources	682.00	90.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,883.00	1,923.00

### 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	1,585.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,585.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		52,089.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,923.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,585.00	(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)		52,427.00	(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
1510 Interest Earnings	3,995.00	2,269.00
1900 Other Revenue from Local Sources	0.00	825.00
3460 Montana Oil and Gas Tax	183,367.00	172,260.00
9710 Residual Equity Transfers In	895.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>188,257.00</u>	<u>175,354.00</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	46,834.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	250,000.00	250,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>296,834.00</u>	<u>250,000.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	307,466.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	175,354.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	250,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	232,820.00	(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	307.00	261.00
1920 Contributions/Donations from Private Sources	2,000.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,307.00	2,261.00

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	2,000.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,000.00	2,000.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	27,932.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,261.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,193.00	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	160,135.00	183,060.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	160,135.00	183,060.00

### 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	161,147.00	189,611.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	161,147.00	189,611.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	107,533.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	183,060.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	189,611.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,982.00	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	36,046.00	38,490.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	127,289.00	109,592.00
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	505,696.00	440,795.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,050.00	15,628.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	62,487.00	57,743.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	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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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,066.51
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,066.51

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,355.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,455.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	76,903.00
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	43,868.00	0.00	0.00	0.00	
280	1XXX	2XX	13,759.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	627.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	42.00	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	18,607.00	0.00	0.00	0.00	
<b>Totals</b>			76,903.00	0.00	0.00	0.00	76,903.00

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	84,752.00	0.00	0.00	0.00	84,752.00
Land Improvements	152,891.00	0.00	0.00	0.00	152,891.00
Buildings	3,582,760.00	0.00	0.00	0.00	3,582,760.00
Machinery and Equipment	536,544.00	0.00	44,631.00	0.00	581,175.00
Totals at Historical Cost	4,356,947.00	0.00	44,631.00	0.00	4,401,578.00
Less Accumulated Depreciation For:					
Improvement Accum	120,294.00	0.00	0.00	0.00	120,294.00
Building Accum	1,351,282.00	0.00	0.00	0.00	1,351,282.00
Machinery and Equipment Accum	332,877.00	0.00	0.00	0.00	332,877.00
Total Accumulated Depreciation	1,804,453.00	0.00	0.00	0.00	1,804,453.00
Governmental Activities, Capital Assets, net	2,552,494.00	0.00	44,631.00	0.00	2,597,125.00

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2013			

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	65,783.00	1,820.00	0.00	0.00	67,603.00	0.00	67,603.00
Total Governmental Activity							
Long-Term Liabilities	65,783.00	1,820.00	0.00	0.00	67,603.00	0.00	67,603.00

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

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