



Trustees' Financial Summary

FY2012-13

Submit ID: 0529-78688133

**27 Lincoln County
0529 Fortine 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: Barbara Traina

Phone #: (406) 882-4531

(Signature)

(Date)

Chair, Board of Trustees: Virginia Pine

(Signature)

(Date)

County Superintendent: Ron Higgins

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
043	Summer Rec	LOCAL	N/A	N/A
044	Local Source	LOCAL	N/A	N/A
045	State Grant	STATE	N/A	N/A
046	Title II Part A	FEDERAL	0270529141012	84.367
047	IDEA Part B	FEDERAL	315-456-6200-930-743	84.027
048	Rural Ed Achievement	FEDERAL	S358A121364	84.358A
049	Preschool	LOCAL	N/A	N/A



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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)	31,968.18	18,903.79	80,007.58	2,080.18
02	Taxes Receivable - Real and Personal (120-149)	11,812.33	5,271.11	2,818.59	
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	43,780.51	24,174.90	82,826.17	2,080.18
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,812.33	5,271.11	2,818.59	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,812.33	5,271.11	2,818.59	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	31,968.18	18,903.79	80,007.58	2,080.18
52	TOTAL FUND BALANCE/EQUITY	31,968.18	18,903.79	80,007.58	2,080.18
53	TOTAL LIABILITIES AND FUND BALANCE	43,780.51	24,174.90	82,826.17	2,080.18



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103.51	25,719.81	7,850.90	2,154.93
02	Taxes Receivable - Real and Personal (120-149)	9.97			594.33
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	113.48	25,719.81	7,850.90	2,749.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9.97			594.33
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9.97			594.33
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	103.51	25,719.81	7,850.90	2,154.93
52	TOTAL FUND BALANCE/EQUITY	103.51	25,719.81	7,850.90	2,154.93
53	TOTAL LIABILITIES AND FUND BALANCE	113.48	25,719.81	7,850.90	2,749.26



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			227.10	
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			227.10	
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			227.10	
52	TOTAL FUND BALANCE/EQUITY			227.10	
53	TOTAL LIABILITIES AND FUND BALANCE			227.10	



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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)	41.95	598.08		
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	41.95	598.08		
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)				
48	Fund Balance for Budget	41.95	598.08		
52	TOTAL FUND BALANCE/EQUITY	41.95	598.08		
53	TOTAL LIABILITIES AND FUND BALANCE	41.95	598.08		



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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
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		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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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)			9,890.63	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,890.63	
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			9,890.63	
52	TOTAL FUND BALANCE/EQUITY			9,890.63	
53	TOTAL LIABILITIES AND FUND BALANCE			9,890.63	



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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)	35,646.04	3,314.11		
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	35,646.04	3,314.11		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	35,646.04	3,314.11		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	35,646.04	3,314.11		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	35,646.04	3,314.11		



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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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Balance Sheet

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



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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	116,855.78	115,215.59
1190 Penalties and Interest on Taxes	932.35	1,514.28
1510 Interest Earnings	149.59	119.29
3110 Direct State Aid	194,577.29	218,279.22
3111 Quality Educator	18,255.04	21,297.04
3112 At Risk Student	3,730.91	3,757.92
3113 Indian Education For All	1,346.40	1,509.60
3114 American Indian Achievement Gap	200.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,769.29	15,031.68
3120 State Guaranteed Tax Base Aid	71,656.70	96,694.85
3444 State School Block Grant	15,876.48	16,411.76
3446 SB372 Block Grant Reimbursement	0.00	390.25
7810 Education Jobs Fund	228.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	440,578.04	490,821.48

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	159,658.87	188,205.01
2XX Personal Services - Employee Benefits	39,816.14	44,806.82
3XX Purchased Professional and Technical Services	6,628.02	8,019.61
4XX Purchased Property Services	192.50	380.05
6XX Supplies and Materials	29,585.41	18,248.68
221X Improvement of Instruction Services		
5XX Other Purchased Services	1,737.13	1,609.45
222X Educational Media Services		
6XX Supplies and Materials	4,351.28	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	12,695.00
5XX Other Purchased Services	5,762.44	7,109.92
6XX Supplies and Materials	55.00	0.00
810 Dues and Fees	1,135.39	1,366.39
24XX Support Services - School Administration		
1XX Personal Services - Salaries	21,902.50	26,741.52
2XX Personal Services - Employee Benefits	1,170.20	3,396.55
5XX Other Purchased Services	1,528.38	1,120.98
25XX Support Services - Business		
1XX Personal Services - Salaries	28,783.13	22,411.85
2XX Personal Services - Employee Benefits	6,097.20	6,417.70



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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				
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	3,362.50	12,201.00
			5XX Other Purchased Services	4,145.75	2,508.57
			6XX Supplies and Materials	1,548.05	447.57
			8XX Other Expenditures	450.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	20,037.00	21,184.00
			2XX Personal Services - Employee Benefits	2,992.32	7,109.95
			3XX Purchased Professional and Technical Services	7,318.08	577.00
			4XX Purchased Property Services	15,179.38	18,823.14
			5XX Other Purchased Services	235.40	247.59
			6XX Supplies and Materials	9,893.12	9,419.95
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	25,838.63	26,584.57
			2XX Personal Services - Employee Benefits	0.00	6,495.32
			3XX Purchased Professional and Technical Services	170.00	182.00
			5XX Other Purchased Services	0.00	546.78
			6XX Supplies and Materials	2,178.56	80.61
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,092.92	1,221.98
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,653.00	0.00
			5XX Other Purchased Services	920.50	0.00
	365 Indian Education for All - OTO & Ongoing				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,346.40	1,509.60
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,500.00	1,500.00
			2XX Personal Services - Employee Benefits	24.13	53.82
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	20,712.12	21,454.18
			2XX Personal Services - Employee Benefits	3,100.81	6,510.54
			5XX Other Purchased Services	219.78	0.00
			6XX Supplies and Materials	5,393.32	0.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			<u>437,715.36</u>	<u>481,337.70</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						22,484.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						490,821.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						481,337.70	(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)						31,968.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	47,738.91	52,051.80
1190 Penalties and Interest on Taxes	414.79	647.19
1510 Interest Earnings	49.93	79.10
2220 County On-Schedule Trans Reimb	12,078.00	12,078.00
3210 State On-Schedule Trans Reimb	12,078.00	12,078.00
3444 State School Block Grant	2,923.82	3,140.19
3446 SB372 Block Grant Reimbursement	0.00	157.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,283.45	80,232.02

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	35,202.28	36,845.99
2XX Personal Services - Employee Benefits	5,291.93	5,811.94
3XX Purchased Professional and Technical Services	177.00	1,230.73
4XX Purchased Property Services	632.94	515.30
5XX Other Purchased Services	27,474.64	26,521.86
6XX Supplies and Materials	6,235.19	6,105.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	75,013.98	77,030.97

Schedule Of Changes Worksheet

Beginning Fund Balance	15,702.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,232.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,030.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,903.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	26,695.87	27,738.74
1190 Penalties and Interest on Taxes	212.89	327.63
1510 Interest Earnings	30.72	49.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,939.48	28,115.91

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	350.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	350.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	51,891.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,115.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	80,007.58	(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
1611 National School Lunch Program	2,200.00	4,410.00
3220 State Food Services Match	0.00	1,475.25
4550 Federal Child Nutrition	45,878.33	40,742.95
4552 Fresh Fruit And Vegetable	0.00	4,565.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,078.33	51,194.14

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,040.72	3,507.93
2XX Personal Services - Employee Benefits	14.26	180.48
5XX Other Purchased Services	4,095.86	1,413.96
6XX Supplies and Materials	37,037.61	45,391.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,188.45	50,494.30

Schedule Of Changes Worksheet

Beginning Fund Balance	1,380.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,194.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,494.30	(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)	2,080.18	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	42.46	40.68
1190 Penalties and Interest on Taxes	8.06	12.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50.52	52.99

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	50.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52.99	(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)	103.51	(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	23.05	49.52
2240 County Retirement Distribution	57,108.72	56,804.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,131.77	56,853.95

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	29,605.77	29,639.04
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,669.10	4,401.60
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,749.98	4,328.26
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,665.96	3,115.59
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,732.48	5,301.41
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,980.67	4,461.10
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	124.81	190.88
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,906.56	3,884.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,435.33	55,322.86



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

Schedule Of Changes Worksheet

Beginning Fund Balance						24,188.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,853.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,322.86	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,719.81	(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
044 Local Source	
1900 Other Revenue from Local Sources	3,735.09
045 State Grant	
3290 State - Other State Grants	1,353.23
046 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,778.00
047 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	1,221.98
048 Rural Ed Achievement	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,042.00
049 Preschool	
1900 Other Revenue from Local Sources	1,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,730.30

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

PRC Program Function Object	2013 Value
043 Summer Rec	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	413.16
045 State Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	1,353.23
046 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,400.00
5XX Other Purchased Services	2,378.00
046 Subtotal	4,778.00
047 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,090.09
6XX Supplies and Materials	131.89
047 Subtotal	1,221.98



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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
048 Rural Ed Achievement	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	11,526.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,292.56

Schedule Of Changes Worksheet

Beginning Fund Balance	413.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,730.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,292.56 (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)	7,850.90 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
043 Summer Rec	0.00	413.16	-413.16
044 Local Source	3,735.09	0.00	3,735.09
045 State Grant	1,353.23	1,353.23	0.00
046 Title II Part A	4,778.00	4,778.00	0.00
047 IDEA Part B	1,221.98	1,221.98	0.00
048 Rural Ed Achievement	14,042.00	11,526.19	2,515.81
049 Preschool	1,600.00	0.00	1,600.00
Total	26,730.30	19,292.56	7,437.74



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	5,629.68	5,934.03
1190 Penalties and Interest on Taxes	37.54	67.37
1510 Interest Earnings	0.00	25.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,667.22	6,026.91

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	863.58	1,064.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,198.12	4,935.51
2XX Personal Services - Employee Benefits	42.86	26.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,104.56	6,026.09

Schedule Of Changes Worksheet

Beginning Fund Balance	2,154.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,026.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,026.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,154.93	(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
1510 Interest Earnings	0.00	13.43
3281 State Technology Aid	428.32	542.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	428.32	555.62

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	450.00	533.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	450.00	533.81

Schedule Of Changes Worksheet

Beginning Fund Balance	20.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	555.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	533.81	(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)	41.95	(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
3445 State Combined Fund School Block Grant	1,595.47	1,743.15
3447 SB372 Combined Block Grant Reimbursement	0.00	107.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,595.47	1,850.82

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	1,300.00
6XX Supplies and Materials	1,600.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,600.00	1,300.00

Schedule Of Changes Worksheet

Beginning Fund Balance		47.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,850.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,300.00	(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	
Ending Fund Balance (1 + 2 - 3 + 4)		598.08	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1XXX Revenues from Student Activities	24,057.20	25,060.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,057.20	25,060.85

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	21,601.06	19,567.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,601.06	19,567.81

Schedule Of Changes Worksheet

Beginning Fund Balance	4,397.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,060.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,567.81	(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)	9,890.63	(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	23,583.63	25,070.07
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	1,090.09
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	183,961.35	154,800.29
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,122.93	3,800.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	820.04	1,185.77
XX	XXX 26XX 41X	Energy Utility Services	14,121.98	17,358.14
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



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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)	35,111.26
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,584.57	0.00	0.00	0.00	
280	1XXX	2XX	6,495.32	0.00	0.00	0.00	
280	1XXX	3XX	182.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	546.78	0.00	0.00	0.00	
280	1XXX	6XX	80.61	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	1,221.98	0.00	0.00	0.00	
Totals			35,111.26	0.00	0.00	0.00	35,111.26

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.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,836.00	0.00	0.00	0.00	5,836.00
Buildings	367,499.00	0.00	0.00	0.00	367,499.00
Machinery and Equipment	190,508.00	0.00	0.00	0.00	190,508.00
Totals at Historical Cost	563,843.00	0.00	0.00	0.00	563,843.00
Less Accumulated Depreciation For:					
Building Accum	201,284.00	0.00	6,863.00	0.00	208,147.00
Machinery and Equipment Accum	100,672.00	0.00	7,469.00	0.00	108,141.00
Total Accumulated Depreciation	301,956.00	0.00	14,332.00	0.00	316,288.00
Governmental Activities, Capital Assets, net	261,887.00	0.00	-14,332.00	0.00	247,555.00

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0529-78688133

27 Lincoln County
0529 Fortine Elem

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	19,431.00	0.00	0.00	444.83	18,986.17	3,797.24	15,188.93
Total Governmental Activity							
Long-Term Liabilities	19,431.00	0.00	0.00	444.83	18,986.17	3,797.24	15,188.93

* 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.