



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0774-44791437**

**43 Roosevelt County  
0774 Frontier 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:** Ann Landsrud

**Phone #:** (406) 653-2501

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

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

**Chair, Board of Trustees:** Brandon Babb

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

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

**County Superintendent:** Pat Stennes

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

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

## Software

Accounting Package: Black Mountain

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>
015	Fines and Rents	LOCAL	15	
019	Miscellaneous State Grant	STATE	019	State
101	Miscellaneous State Grant	STATE	101	State
103	Reading Award Program	LOCAL	103	
111	Local Gov Sev Tax (LGST)	STATE	111	State
120	Gifted and Talented	STATE		State
148	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	148	84.367
290	Multi-District Incentive Payment	STATE	290	
410	Johnson O'Malley (JOM)	FEDERAL	410	15.130
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	412	84.358A
428	Title I Improving Basic Programs	FEDERAL		84.010A
450	Title VII, Indian Education	FEDERAL		84.060
451	Title VII, Indian Education	FEDERAL		84.060
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	750	84.931
812	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
813	Rural Low Income (Title VI-B-2)	FEDERAL	813	84.358B



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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)	64,092.31	14,505.99	109,574.78	26,213.02
02	Taxes Receivable - Real and Personal (120-149)	28,186.07	630.67	2,307.90	
03	Taxes Receivable - Protested (150-159)	4,357.48	145.87	5.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				5,000.00
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>	96,635.86	15,282.53	111,887.76	31,213.02
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		11,584.52	45,915.48	
25	Deferred Revenue (680)	32,543.55	776.54	2,312.98	5,000.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	32,543.55	12,361.06	48,228.46	5,000.00
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	64,092.31	2,921.47	63,659.30	26,213.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	64,092.31	2,921.47	63,659.30	26,213.02
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	96,635.86	15,282.53	111,887.76	31,213.02



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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)	2,573.16	70,072.97	29,992.02	
02	Taxes Receivable - Real and Personal (120-149)	44.01			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,367.37	
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>	2,617.17	70,072.97	33,359.39	
<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)	44.01		3,367.37	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	44.01		3,367.37	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,000.00	
48	Fund Balance for Budget	2,573.16	70,072.97	27,992.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,573.16	70,072.97	29,992.02	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,617.17	70,072.97	33,359.39	



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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)				1,836.35
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1,836.35
<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				1,836.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>				1,836.35
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,836.35



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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)			633,588.38	
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>			633,588.38	
<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			633,588.38	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			633,588.38	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			633,588.38	



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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)	8,230.47	17,871.83		
02	Taxes Receivable - Real and Personal (120-149)				199.61
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,230.47	17,871.83		199.61
<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)				199.61
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				199.61
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	8,230.47	17,871.83		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,230.47	17,871.83		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,230.47	17,871.83		199.61



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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)	11,659.16	232,873.78		
02	Taxes Receivable - Real and Personal (120-149)		6,933.97		
03	Taxes Receivable - Protested (150-159)		914.60		
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>	11,659.16	240,722.35		
<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)		7,848.57		
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>		7,848.57		
<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	11,659.16	232,873.78		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,659.16	232,873.78		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,659.16	240,722.35		



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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)			13,950.40	
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>			13,950.40	
<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			13,950.40	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			13,950.40	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			13,950.40	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,583.93	81,322.25		
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>	37,583.93	81,322.25		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	30,983.74	81,322.25		
24	Other Current Liabilities (621-679)	6,600.19			
35	<b>TOTAL LIABILITIES</b>	37,583.93	81,322.25		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	37,583.93	81,322.25		



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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	398,688.11	321,303.73
1112 District Levy - Personal Property	7,414.54	3,824.16
1113 District Levy - Heavy Motor Vehicles	2,051.07	290.48
1114 District Levy - Pers Prop/Mobile Homes	746.64	704.17
1130 Tax Title and Property Sales	88.65	0.00
1190 Penalties and Interest on Taxes	333.67	317.78
1320 Tuition from Schl Dists Within State	0.00	3,250.60
1510 Interest Earnings	43.00	75.23
1900 Other Revenue from Local Sources	3,381.73	792.56
3110 Direct State Aid	340,070.41	365,785.59
3111 Quality Educator	37,924.61	35,536.64
3112 At Risk Student	5,008.57	5,044.89
3113 Indian Education For All	2,305.20	2,754.00
3114 American Indian Achievement Gap	11,000.00	15,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,255.68	20,267.55
3120 State Guaranteed Tax Base Aid	91,729.04	101,662.72
3444 State School Block Grant	24,531.78	30,164.69
3445 State Combined Fund School Block Grant	328.83	1,154.63
3446 SB372 Block Grant Reimbursement	0.00	1,879.05
3447 SB372 Combined Block Grant Reimbursement	0.00	275.47
3460 Montana Oil and Gas Tax	41,696.56	23,655.97
6100 Material Prior Period Revenue Adjustments	-10,968.00	0.00
7810 Education Jobs Fund	357.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>969,987.19</b>	<b>934,339.91</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	374,693.66	392,373.17
2XX Personal Services - Employee Benefits	33,611.41	25,173.32
3XX Purchased Professional and Technical Services	1,435.00	4,363.11
4XX Purchased Property Services	3,258.80	2,113.00
5XX Other Purchased Services	4,831.53	7,546.98
6XX Supplies and Materials	36,534.03	33,476.45
810 Dues and Fees	165.00	603.00
8XX Other Expenditures	15,163.01	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	2,483.75	420.63
3XX Purchased Professional and Technical Services	10,060.00	10,490.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>21XX Support Services - Students</b>				
			6XX Supplies and Materials	2.10	0.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	19,563.89	8,333.31
			2XX Personal Services - Employee Benefits	4,912.78	88.79
			6XX Supplies and Materials	1,646.75	2,322.19
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	68,012.60	69,843.05
			2XX Personal Services - Employee Benefits	2,349.06	4,262.86
			3XX Purchased Professional and Technical Services	2,515.39	4,800.00
			4XX Purchased Property Services	0.00	3,591.00
			5XX Other Purchased Services	8,169.32	7,196.92
			6XX Supplies and Materials	11,684.01	15,079.77
			810 Dues and Fees	3,610.36	10,061.84
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	26,111.23	16,710.00
			2XX Personal Services - Employee Benefits	9,731.01	8,419.92
			5XX Other Purchased Services	1,094.79	0.00
			6XX Supplies and Materials	2,462.71	45.00
			810 Dues and Fees	220.00	220.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	16,930.24	21,616.97
			2XX Personal Services - Employee Benefits	4,238.96	4,607.06
			3XX Purchased Professional and Technical Services	17,200.00	7,500.00
			4XX Purchased Property Services	3,367.00	3,597.00
			5XX Other Purchased Services	2,082.72	1,285.08
			6XX Supplies and Materials	2,361.77	168.85
			810 Dues and Fees	1,030.00	464.11
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	52,295.52	59,699.62
			2XX Personal Services - Employee Benefits	10,941.83	9,513.28
			3XX Purchased Professional and Technical Services	1,968.45	2,572.79
			4XX Purchased Property Services	33,184.98	50,389.88
			5XX Other Purchased Services	16,896.11	15,993.37
			6XX Supplies and Materials	19,853.00	21,313.23
			7XX Property and Equipment Acquisition	0.00	9,732.00
			810 Dues and Fees	281.00	352.00
	<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials	265.00	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	14,824.68	24,570.10
			2XX Personal Services - Employee Benefits	2,283.36	1,165.83



# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	1,838.09	2,229.28
			5XX Other Purchased Services	0.00	1,292.73
			6XX Supplies and Materials	12.90	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	4,213.26	2,146.25
			2XX Personal Services - Employee Benefits	852.92	372.22
			5XX Other Purchased Services	421.63	0.00
			6XX Supplies and Materials	859.66	101.75
			810 Dues and Fees	0.00	100.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	6,229.60	5,349.25
			2XX Personal Services - Employee Benefits	411.54	98.75
			6XX Supplies and Materials	163.72	1,230.05
			810 Dues and Fees	1,675.00	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	175.52	6,900.00
			2XX Personal Services - Employee Benefits	2,797.08	2,269.41
			6XX Supplies and Materials	38,629.10	40,794.73
	<b>120 Gifted and Talented</b>				
		<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	2,979.00	0.00
			2XX Personal Services - Employee Benefits	19.88	0.00
			6XX Supplies and Materials	2.69	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	5,468.06	0.00
			2XX Personal Services - Employee Benefits	371.53	0.00
			6XX Supplies and Materials	1,250.00	0.00
		<b>120 Subtotal</b>		10,091.16	0.00
<b>409</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	10.07	0.00
<b>910</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	6,500.00	0.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value	
910	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
			2XX Personal Services - Employee Benefits	195.90	0.00	
			4XX Purchased Property Services	280.00	0.00	
			6XX Supplies and Materials	22,185.48	0.00	
	<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	4,070.00	0.00	
			2XX Personal Services - Employee Benefits	190.53	0.00	
			6XX Supplies and Materials	147.42	0.00	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			6XX Supplies and Materials	985.99	0.00	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	430.00	0.00	
			2XX Personal Services - Employee Benefits	67.60	0.00	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	500.00	0.00	
			2XX Personal Services - Employee Benefits	36.95	0.00	
	<b>910 Subtotal</b>				<u>35,589.87</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>948,297.93</u></u>	<u><u>924,959.90</u></u>	

### Schedule Of Changes Worksheet

Beginning Fund Balance					54,712.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					934,339.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					924,959.90	(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)					64,092.31	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	12,543.72	24,377.82
1112 District Levy - Personal Property	70.50	157.20
1113 District Levy - Heavy Motor Vehicles	52.02	22.10
1114 District Levy - Pers Prop/Mobile Homes	13.08	35.48
1190 Penalties and Interest on Taxes	7.42	17.47
2220 County On-Schedule Trans Reimb	26,051.62	19,950.74
3210 State On-Schedule Trans Reimb	16,526.62	18,235.55
3444 State School Block Grant	0.00	177.55
3446 SB372 Block Grant Reimbursement	0.00	59.23
6100 Material Prior Period Revenue Adjustments	-82.21	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>55,182.77</b>	<b>63,033.14</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>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	890.67	1,137.80
2XX Personal Services - Employee Benefits	338.81	392.39
6XX Supplies and Materials	11.42	0.30
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	27,715.61	28,146.57
2XX Personal Services - Employee Benefits	7,530.18	7,735.08
3XX Purchased Professional and Technical Services	70.41	212.00
4XX Purchased Property Services	1,061.85	0.00
6XX Supplies and Materials	14,305.17	15,056.43
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	12,892.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>64,816.12</b>	<b>52,680.57</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-7,431.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,033.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,680.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,921.47	(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	43.78	41,321.12
1112 District Levy - Personal Property	261.37	106.27
1113 District Levy - Heavy Motor Vehicles	20.21	37.54
1114 District Levy - Pers Prop/Mobile Homes	16.74	41.11
1130 Tax Title and Property Sales	4.48	0.00
1190 Penalties and Interest on Taxes	7.30	23.06
1510 Interest Earnings	178.72	189.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	532.60	41,718.31

### 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	45,730.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	45,730.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	21,940.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,718.31	(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)	63,659.30	(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	20,389.11	14,995.47
1900 Other Revenue from Local Sources	0.00	13.86
4550 Federal Child Nutrition	35,727.90	42,788.07
6100 Material Prior Period Revenue Adjustments	2,268.77	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>58,385.78</b>	<b>57,797.40</b>

### 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	38,249.64	31,234.78
2XX Personal Services - Employee Benefits	4,465.92	7.50
5XX Other Purchased Services	774.22	7.99
6XX Supplies and Materials	17,223.69	4,367.91
810 Dues and Fees	85.00	85.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>60,798.47</b>	<b>35,703.18</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		4,118.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		57,797.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		35,703.18	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		26,213.02	(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
1510 Interest Earnings	7.48	6.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7.48	6.28

### 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	2,566.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.28	(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)	2,573.16	(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	157.79	119.67
2240 County Retirement Distribution	84,079.07	81,531.91
6100 Material Prior Period Revenue Adjustments	4,340.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>88,576.86</b>	<b>81,651.58</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	56,017.05	58,665.81
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	367.86	63.61
<b>22XX Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,541.41	1,181.47
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,011.52	9,050.47
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,646.21	2,848.50
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,044.72	6,938.39
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,371.43	958.75
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	86.94	1,160.48
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	614.20	451.87
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,098.78	3,977.35
<b>120 Gifted and Talented</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	395.35	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	834.23	0.00



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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
		120	Subtotal	1,229.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>86,029.70</b>	<b>85,296.70</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					73,718.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					81,651.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,296.70	(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)					70,072.97	(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
<b>015 Fines and Rents</b>	
5200 Sale or Compensation for Loss of Assets	300.15
<b>019 Miscellaneous State Grant</b>	
3290 State - Other State Grants	7,360.00
<b>101 Miscellaneous State Grant</b>	
3290 State - Other State Grants	2,341.47
<b>103 Reading Award Program</b>	
1920 Contributions/Donations from Private Sources	1,930.23
<b>111 Local Gov Sev Tax (LGST)</b>	
1510 Interest Earnings	48.52
<b>120 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,047.00
<b>148 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,268.00
<b>290 Multi-District Incentive Payment</b>	
3290 State - Other State Grants	2,288.42
<b>428 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	42,375.00
<b>450 Title VII, Indian Education</b>	
4130 Title VII Indian Education	11,962.00
<b>451 Title VII, Indian Education</b>	
4130 Title VII Indian Education	16,922.00
<b>812 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,544.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	120,386.79

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

PRC Program Function Object	2013 Value
<b>019 Miscellaneous State Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,812.98
2XX Personal Services - Employee Benefits	986.99
6XX Supplies and Materials	0.03
<b>019 Subtotal</b>	6,800.00
<b>101 Miscellaneous State Grant</b>	



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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
<b>101 Miscellaneous State Grant</b>				
<b>1XX Regular Education Programs - Elementary/Secondary</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	3,403.66
			2XX Personal Services - Employee Benefits	757.04
			6XX Supplies and Materials	839.27
<b>101 Subtotal</b>				<hr/> 4,999.97
<b>103 Reading Award Program</b>				
<b>1XX Regular Education Programs - Elementary/Secondary</b>				
<b>1XXX Instruction</b>				
			5XX Other Purchased Services	1,209.99
<b>120 Gifted and Talented</b>				
<b>1XX Regular Education Programs - Elementary/Secondary</b>				
<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	1,500.00
			2XX Personal Services - Employee Benefits	547.00
<b>120 Subtotal</b>				<hr/> 2,047.00
<b>410 Johnson O'Malley (JOM)</b>				
<b>1XX Regular Education Programs - Elementary/Secondary</b>				
<b>1XXX Instruction</b>				
			5XX Other Purchased Services	107.30
			6XX Supplies and Materials	534.69
<b>410 Subtotal</b>				<hr/> 641.99
<b>428 Title I Improving Basic Programs</b>				
<b>420 Title I, Part A, Improving Basic Programs</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	19,414.97
			2XX Personal Services - Employee Benefits	7,529.65
<b>428 Subtotal</b>				<hr/> 26,944.62
<b>450 Title VII, Indian Education</b>				
<b>413 Title VII Indian Education</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	11,511.89
			2XX Personal Services - Employee Benefits	450.11
<b>450 Subtotal</b>				<hr/> 11,962.00
<b>451 Title VII, Indian Education</b>				
<b>413 Title VII Indian Education</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	14,289.83



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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
<b>451 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	2,632.17
<b>451 Subtotal</b>	16,922.00
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,000.00
<b>813 Rural Low Income (Title VI-B-2)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	32,975.00
2XX Personal Services - Employee Benefits	5,101.41
<b>813 Subtotal</b>	38,076.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	111,603.98

### Schedule Of Changes Worksheet

Beginning Fund Balance	19,209.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,386.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111,603.98	(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                      2,000.00    Less Last Year                      0.00                      (4b)                      2,000.00		
	2,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,992.02	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 Fines and Rents	300.15	0.00	300.15
019 Miscellaneous State Grant	7,360.00	6,800.00	560.00



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Miscellaneous State Grant	2,341.47	4,999.97	-2,658.50
103 Reading Award Program	1,930.23	1,209.99	720.24
111 Local Gov Sev Tax (LGST)	48.52	0.00	48.52
120 Gifted and Talented	2,047.00	2,047.00	0.00
148 Title II, Part A, Teacher/Principal Train/Recruit	18,268.00	0.00	18,268.00
290 Multi-District Incentive Payment	2,288.42	0.00	2,288.42
410 Johnson O'Malley (JOM)	0.00	641.99	-641.99
428 Title I Improving Basic Programs	42,375.00	26,944.62	15,430.38
450 Title VII, Indian Education	11,962.00	11,962.00	0.00
451 Title VII, Indian Education	16,922.00	16,922.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	0.00	2,000.00	-2,000.00
812 Rural Low Income (Title VI-B-2)	14,544.00	0.00	14,544.00
813 Rural Low Income (Title VI-B-2)	0.00	38,076.41	-38,076.41
<b>Total</b>	<b>120,386.79</b>	<b>111,603.98</b>	<b>8,782.81</b>



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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	5.41	4.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>5.41</u>	<u>4.51</u>

#### 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>	<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		1,831.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,836.35	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,132.40	1,171.53
4820 Federal Impact Aid - Title VIII	84,485.02	166,219.77
6100 Material Prior Period Revenue Adjustments	-18,689.16	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>66,928.26</b>	<b>167,391.30</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>23XX Support Services - General Administration</b>		
810 Dues and Fees	350.00	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
3XX Purchased Professional and Technical Services	993.64	0.00
6XX Supplies and Materials	1,586.14	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>2,929.78</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		466,197.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		167,391.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		633,588.38	(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	19.33	17.55
3281 State Technology Aid	788.89	916.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>808.22</b>	<b>934.44</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 4XX Purchased Property Services	297.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>297.50</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		7,296.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		934.44	(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)		8,230.47	(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	10.34	16.51
3460 Montana Oil and Gas Tax	0.00	12,902.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10.34</b>	<b>12,919.25</b>

### 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>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		4,952.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,919.25 (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)		17,871.83 (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	34.45	28.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34.45	28.82

### 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	11,630.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,659.16	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	58,547.16	58,934.01
1112 District Levy - Personal Property	1,576.21	591.05
1113 District Levy - Heavy Motor Vehicles	338.50	53.33
1114 District Levy - Pers Prop/Mobile Homes	140.78	118.37
1130 Tax Title and Property Sales	21.37	0.00
1190 Penalties and Interest on Taxes	65.66	54.55
1510 Interest Earnings	462.22	473.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>61,151.90</b>	<b>60,225.10</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>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	1,500.00
5XX Other Purchased Services	0.00	290.00
7XX Property and Equipment Acquisition	20,596.36	3,893.77
<b>4XXX Facilities Acquisition and Construction Services</b>		
4XX Purchased Property Services	0.00	4,200.00
7XX Property and Equipment Acquisition	0.00	4,642.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>20,596.36</b>	<b>14,525.97</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	187,174.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,225.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,525.97	(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)	232,873.78	(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	15,254.68	24,570.10
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	328,381.66	420,855.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,609.93	5,329.19
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	801.59	356.87
XX	XXX 26XX 41X	Energy Utility Services	26,521.58	29,161.14
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	12,892.00	4,642.20
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	20,267.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,267.55

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,755.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,185.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,257.94
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2015 Maximum Budget: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	24,570.10	0.00	0.00	0.00	
280	1XXX	2XX	1,165.83	0.00	0.00	0.00	
280	1XXX	3XX	2,229.28	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,292.73	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			29,257.94	0.00	0.00	0.00	29,257.94

*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	17,538.13	0.00	0.00	0.00	17,538.13
Buildings	1,474,927.83	0.00	0.00	0.00	1,474,927.83
Machinery and Equipment	636,567.80	0.00	0.00	0.00	636,567.80
Totals at Historical Cost	2,129,033.76	0.00	0.00	0.00	2,129,033.76
Governmental Activities, Capital Assets, net	2,129,033.76	0.00	0.00	0.00	2,129,033.76

\* 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	63,241.69	0.00	0.00	0.00	63,241.69	0.00	0.00
Loans Payable	51,544.44	0.00	0.00	0.00	51,544.44	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	114,786.13	0.00	0.00	0.00	114,786.13	0.00	0.00

\* 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.