



Trustees' Financial Summary

FY2012-13

Submit ID: 0023-83733949

**02 Big Horn County
0023 Hardin 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: Margy Lehman

Phone #: (406) 665-9308

(Signature)

(Date)

Chair, Board of Trustees: Jodeen Marston

(Signature)

(Date)

County Superintendent: Sandy Watts

(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

PRC	Title	Project Type	Project Number	CFDA #
113	Montana Digital Academy	STATE	112	
141	Miscellaneous Local	LOCAL		
162	Pamida Foundation	LOCAL		
166	Community School District #16	LOCAL		
172	Early Reading First	STATE	ISA #8786	
183	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
192	Mid-Yellowstone Electric Cooperative	LOCAL		
193	Early Reading First	STATE	ISA #8786	
203	Medicaid	STATE		State
223	Target Field Trip Grants Program	LOCAL	2012-042916	
233	Big Horn Hospital Ass'n	LOCAL		
242	Title III Part A English Language Acquisition	FEDERAL	002 0023 4112	84.365A
253	Title III Part A English Language Acquisition	FEDERAL	002 0023 4113	84.365A
292	Misc Federal Grant from other State Agency	FEDERAL	TANF - DPHHS	unknown
293	Misc Federal Grant from other State Agency	FEDERAL	TANF - DPHHS	unknown
333	ABE (Adult Basic Ed)	FEDERAL	02 0023 56 13BG	84.002
362	IDEA Part B	FEDERAL	002 0023 7711	84.027
363	IDEA Part B	FEDERAL	002 0023 7713	84.027
373	IDEA Preschool	FEDERAL	002 0023 7913	84.173A
472	GEAR UP	FEDERAL		84.334
473	GEAR UP	FEDERAL		84.334
483	GEAR UP	FEDERAL		84.334
692	Games for Family Nights	LOCAL		
702	Title I Improving Basic Programs	FEDERAL	002 0023 3112	84.010A
703	Title I Improving Basic Programs	FEDERAL	002 0023 3113	84.010A
732	21st Century Community Learning	FEDERAL	002 0023 1712	84.287
733	21st Century Community Learning	FEDERAL	002 0023 1713	84.287
752	Montana Striving Readers Project	FEDERAL	002 0023 3512	84.371C
753	Title I, Part E, Striving Readers	FEDERAL	02 0023 3513	84.371
772	Title I - Schoolwide	FEDERAL	002 0023 3212	Federal
773	Title I - Schoolwide	FEDERAL	002 0023 3213	Federal



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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)	870,615.90	284,595.24	423,142.18	77.98
02	Taxes Receivable - Real and Personal (120-149)	156,080.55	27,331.30	7,599.84	
03	Taxes Receivable - Protested (150-159)	155,049.69	26,408.57	6,738.65	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				5,411.99
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,181,746.14	338,335.11	437,480.67	5,489.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	311,130.24	53,739.87	14,338.49	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	311,130.24	53,739.87	14,338.49	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	870,615.90	284,595.24	423,142.18	5,489.97
52	TOTAL FUND BALANCE/EQUITY	870,615.90	284,595.24	423,142.18	5,489.97
53	TOTAL LIABILITIES AND FUND BALANCE	1,181,746.14	338,335.11	437,480.67	5,489.97



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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)	10,738.72	465,315.51	-9,012.35	15,441.40
02	Taxes Receivable - Real and Personal (120-149)	65.39			1,053.44
03	Taxes Receivable - Protested (150-159)	4.07			876.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			296,130.34	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,808.18	465,315.51	287,117.99	17,371.79
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	69.46		162,738.28	1,930.39
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	69.46		162,738.28	1,930.39
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			61,156.37	
48	Fund Balance for Budget	10,738.72	465,315.51	63,223.34	15,441.40
52	TOTAL FUND BALANCE/EQUITY	10,738.72	465,315.51	124,379.71	15,441.40
53	TOTAL LIABILITIES AND FUND BALANCE	10,808.18	465,315.51	287,117.99	17,371.79



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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)			8,777.13	134,056.87
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			8,777.13	134,056.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,000.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,000.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,777.13	134,056.87
52	TOTAL FUND BALANCE/EQUITY			7,777.13	134,056.87
53	TOTAL LIABILITIES AND FUND BALANCE			8,777.13	134,056.87



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,980,512.54	
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			2,980,512.54	
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			2,980,512.54	
52	TOTAL FUND BALANCE/EQUITY			2,980,512.54	
53	TOTAL LIABILITIES AND FUND BALANCE			2,980,512.54	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	407,126.65	81,595.96		587,527.44
02	Taxes Receivable - Real and Personal (120-149)				49.32
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	407,126.65	81,595.96		587,576.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				49.32
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				49.32
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	407,126.65	81,595.96		587,527.44
52	TOTAL FUND BALANCE/EQUITY	407,126.65	81,595.96		587,527.44
53	TOTAL LIABILITIES AND FUND BALANCE	407,126.65	81,595.96		587,576.76



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		90,471.93		
02	Taxes Receivable - Real and Personal (120-149)		3,322.72		
03	Taxes Receivable - Protested (150-159)		3,510.54		
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		97,305.19		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,833.26		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6,833.26		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		90,471.93		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		90,471.93		
53	TOTAL LIABILITIES AND FUND BALANCE		97,305.19		



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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)			505,831.38	535,692.85
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			505,831.38	535,692.85
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)			505,831.38	535,692.85
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			505,831.38	535,692.85
53	TOTAL LIABILITIES AND FUND BALANCE			505,831.38	535,692.85



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,508.51			
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	9,508.51			
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	9,508.51			
52	TOTAL FUND BALANCE/EQUITY	9,508.51			
53	TOTAL LIABILITIES AND FUND BALANCE	9,508.51			



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - 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
1111 District Levy - Real Property	1,399,617.46	1,412,026.66
1112 District Levy - Personal Property	97,040.79	82,553.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	112,927.62	62,577.21
1190 Penalties and Interest on Taxes	10,223.22	11,112.66
1510 Interest Earnings	7,687.58	3,570.47
1530 Net Increase (Decrease) in the Fair Value of Investments	-3,738.02	-6,823.70
1900 Other Revenue from Local Sources	0.00	2,811.61
1910 Rentals	75.00	0.00
3110 Direct State Aid	3,073,948.35	3,185,254.81
3111 Quality Educator	364,157.82	375,169.86
3112 At Risk Student	94,525.98	95,211.79
3113 Indian Education For All	26,907.60	27,254.40
3114 American Indian Achievement Gap	207,200.00	214,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	344,712.51	368,421.39
3120 State Guaranteed Tax Base Aid	1,738,336.32	1,802,048.58
3444 State School Block Grant	269,122.92	308,017.33
3446 SB372 Block Grant Reimbursement	0.00	24,113.64
3460 Montana Oil and Gas Tax	35,748.53	21,208.85
7810 Education Jobs Fund	3,605.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,782,098.90	7,988,528.90

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	3,923,678.94	3,682,382.55
2XX Personal Services - Employee Benefits	449,903.02	683,022.91
3XX Purchased Professional and Technical Services	10,441.00	14,878.72
4XX Purchased Property Services	1,251.45	2,069.54
5XX Other Purchased Services	12,483.62	10,994.90
6XX Supplies and Materials	211,373.66	192,411.00
810 Dues and Fees	2,614.00	771.00
8XX Other Expenditures	0.00	30.66
21XX Support Services - Students		
1XX Personal Services - Salaries	371,760.30	340,328.27
2XX Personal Services - Employee Benefits	66,748.47	59,645.82
4XX Purchased Property Services	30.00	0.00
5XX Other Purchased Services	1,447.58	1,345.68
6XX Supplies and Materials	3,530.41	5,575.45
221X Improvement of Instruction Services		



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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				
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	116,998.65	101,836.22
			2XX Personal Services - Employee Benefits	10,005.17	7,709.05
			5XX Other Purchased Services	5,119.48	1,866.96
			6XX Supplies and Materials	4,830.13	118,797.20
			810 Dues and Fees	172.00	66.75
			8XX Other Expenditures	0.00	3.04
		222X Educational Media Services			
			1XX Personal Services - Salaries	381,367.20	366,750.28
			2XX Personal Services - Employee Benefits	64,122.45	59,492.67
			4XX Purchased Property Services	4,627.83	31,174.76
			5XX Other Purchased Services	2,134.66	13,221.57
			6XX Supplies and Materials	60,766.79	175,884.34
			7XX Property and Equipment Acquisition	0.00	6,721.25
			8XX Other Expenditures	0.00	6,233.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	115,237.45	116,930.74
			2XX Personal Services - Employee Benefits	14,345.15	15,977.55
			3XX Purchased Professional and Technical Services	17,885.19	14,069.96
			4XX Purchased Property Services	2,274.27	5,429.80
			5XX Other Purchased Services	18,374.42	18,565.28
			6XX Supplies and Materials	31,297.96	38,831.15
			810 Dues and Fees	10,029.33	11,104.91
			8XX Other Expenditures	4.87	4,624.30
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	471,331.30	495,821.58
			2XX Personal Services - Employee Benefits	74,312.70	87,556.99
			3XX Purchased Professional and Technical Services	1,633.31	6,173.95
			4XX Purchased Property Services	2,032.20	1,660.00
			5XX Other Purchased Services	18,246.80	18,346.06
			6XX Supplies and Materials	119,254.10	148,239.89
			7XX Property and Equipment Acquisition	15,013.00	8,015.00
			810 Dues and Fees	1,496.00	3,669.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	106,617.75	120,653.40
			2XX Personal Services - Employee Benefits	17,371.02	22,413.83
			3XX Purchased Professional and Technical Services	5,766.66	8,437.50
			5XX Other Purchased Services	905.87	2,191.92
			6XX Supplies and Materials	7,168.41	10,984.03
			810 Dues and Fees	584.18	365.00
			8XX Other Expenditures	2,361.24	3,325.55
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	54,685.70	736.25
			2XX Personal Services - Employee Benefits	2,886.26	44.33



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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				
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	71,350.00	0.00
			6XX Supplies and Materials	311.00	135.30
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	485.50	0.00
			2XX Personal Services - Employee Benefits	26.24	0.00
			4XX Purchased Property Services	300.00	0.00
			5XX Other Purchased Services	152.18	293.04
			6XX Supplies and Materials	7,076.88	6,158.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	550,513.39	564,817.90
			2XX Personal Services - Employee Benefits	2,172.52	98,440.91
			4XX Purchased Property Services	0.00	67.39
			5XX Other Purchased Services	0.00	1,382.43
			6XX Supplies and Materials	300.99	12,339.70
		21XX Support Services - Students			
			1XX Personal Services - Salaries	15,224.95	15,101.06
			2XX Personal Services - Employee Benefits	109.11	56.14
			3XX Purchased Professional and Technical Services	4,500.00	48,000.00
			5XX Other Purchased Services	0.00	310.80
			6XX Supplies and Materials	0.00	189.99
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	7,493.91
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	1,157.01
		24XX Support Services - School Administration			
			5XX Other Purchased Services	0.00	242.25
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	78.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	836.00	0.00
			2XX Personal Services - Employee Benefits	690.64	0.00
			3XX Purchased Professional and Technical Services	8,545.00	628.48
			6XX Supplies and Materials	1,868.14	98.48
			8XX Other Expenditures	9,225.00	447.39
		21XX Support Services - Students			
			5XX Other Purchased Services	60.18	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	973.83	0.00
		24XX Support Services - School Administration			



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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
	365 Indian Education for All - OTO & Ongoing				
		24XX Support Services - School Administration			
			6XX Supplies and Materials	226.90	0.00
	471 GEAR UP				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	96.33
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,130.20	1,141.60
			2XX Personal Services - Employee Benefits	4.96	5.55
			5XX Other Purchased Services	745.20	0.00
			6XX Supplies and Materials	57.77	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,558.25	0.00
			2XX Personal Services - Employee Benefits	83.74	0.00
			6XX Supplies and Materials	142.77	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	69,522.39	69,476.18
			2XX Personal Services - Employee Benefits	2,487.87	2,929.98
			3XX Purchased Professional and Technical Services	0.00	573.75
			4XX Purchased Property Services	0.00	211.83
			5XX Other Purchased Services	3,217.61	3,458.06
			6XX Supplies and Materials	5,246.53	11,034.76
			810 Dues and Fees	25.00	0.00
	890 Other Community Services				
		33XX Community Services			
			6XX Supplies and Materials	833.33	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	30,584.42	21,699.60
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	73,731.33	39,754.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,680,841.77</u>	<u>7,955,202.24</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						838,418.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,988,528.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,955,202.24	(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	1,128.90	(4b)		-1,128.90	
						-1,128.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						870,615.90	(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	335,184.13	418,680.81
1112 District Levy - Personal Property	22,788.05	24,234.78
1190 Penalties and Interest on Taxes	1,806.39	2,376.52
1510 Interest Earnings	1,836.66	397.45
1530 Net Increase (Decrease) in the Fair Value of Investments	-711.30	-189.45
1900 Other Revenue from Local Sources	0.00	21.38
2220 County On-Schedule Trans Reimb	238,787.67	226,383.44
3210 State On-Schedule Trans Reimb	238,787.68	226,383.45
3444 State School Block Grant	824.74	9,637.94
3446 SB372 Block Grant Reimbursement	0.00	5,463.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	839,304.02	913,390.30

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	42,831.08	34,604.57
2XX Personal Services - Employee Benefits	176.09	138.08
3XX Purchased Professional and Technical Services	0.00	506.25
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,591.52	7,053.40
2XX Personal Services - Employee Benefits	328.12	321.64
3XX Purchased Professional and Technical Services	766.67	30.00
4XX Purchased Property Services	45,120.37	17,596.28
5XX Other Purchased Services	746,573.01	730,900.89
6XX Supplies and Materials	5,708.85	8,079.54
810 Dues and Fees	256.67	0.00
8XX Other Expenditures	0.00	1,686.67
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	23,945.00	26,245.00
2XX Personal Services - Employee Benefits	1,194.28	1,222.79
5XX Other Purchased Services	18.41	0.00
6XX Supplies and Materials	2,134.43	4,156.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	875,644.50	832,541.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						203,746.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						913,390.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						832,541.30	(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)						284,595.24	(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	83,710.96	95,486.03
1112 District Levy - Personal Property	5,208.87	5,582.40
1190 Penalties and Interest on Taxes	410.36	516.81
1510 Interest Earnings	5,088.86	4,032.75
1530 Net Increase (Decrease) in the Fair Value of Investments	-2,509.09	-10,723.23
1900 Other Revenue from Local Sources	0.00	5.39

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91,909.96	94,900.15
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	6,111.94
7XX Property and Equipment Acquisition	73,917.48	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,917.48	6,111.94
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Schedule Of Changes Worksheet

Beginning Fund Balance	334,353.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,900.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,111.94	(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)	423,142.18	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	12.92	0.00
1611 National School Lunch Program	114,296.91	145,636.36
1612 School Breakfast Program	1,834.70	996.00
1621 Lunch Sales	0.00	1,194.94
1623 Milk Sales	27.35	34.55
1630 Catering Sales	0.00	414.00
1632 Daily Adult Sales	25,246.47	33,065.00
1634 Daily Ala Carte Sales	6,910.64	30,638.99
1636 Summer Program - Adult Sales	535.60	850.45
1900 Other Revenue from Local Sources	2,215.30	0.00
3220 State Food Services Match	0.00	6,196.67
4550 Federal Child Nutrition	646,830.48	708,326.13
4552 Fresh Fruit And Vegetable	57,557.77	60,443.25
4555 School Foods Summer Program - 10.559	28,971.74	49,482.31
5200 Sale or Compensation for Loss of Assets	0.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	884,439.88	1,037,378.65

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	57,557.77	60,443.25
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	408,896.19	432,746.53
2XX Personal Services - Employee Benefits	16,401.35	17,406.70
3XX Purchased Professional and Technical Services	2,263.10	431.00
4XX Purchased Property Services	34,699.63	8,920.41
5XX Other Purchased Services	9,535.80	7,074.59
6XX Supplies and Materials	488,848.82	504,375.30
7XX Property and Equipment Acquisition	5,722.92	0.00
810 Dues and Fees	1,862.50	1,715.00
8XX Other Expenditures	9.00	313.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,025,797.08	1,033,426.03



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,537.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,037,378.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,033,426.03	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,489.97	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1.28	0.02
1112 District Levy - Personal Property	1.28	0.46
1190 Penalties and Interest on Taxes	1.40	0.37
1510 Interest Earnings	177.53	124.45
1530 Net Increase (Decrease) in the Fair Value of Investments	-85.96	-300.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95.53	-174.88

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	10,913.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-174.88	(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)	10,738.72	(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	1,696.83	1,980.79
1530 Net Increase (Decrease) in the Fair Value of Investments	-794.96	-5,015.67
2240 County Retirement Distribution	1,189,000.00	1,219,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,189,901.87	1,215,965.12

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	633,619.96	676,473.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	54,996.10	55,751.71
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	17,686.24	17,839.59
222X Educational Media Services		
2XX Personal Services - Employee Benefits	54,200.03	69,174.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	21,782.50	20,671.34
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	72,356.82	72,204.40
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	15,005.78	16,479.96
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	80,853.29	89,859.36
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,046.32	980.61
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	87,038.59	89,302.90
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,306.83	2,309.48
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,389.95	3,586.87
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	114.65	0.00
610 Adult Continuing Education Programs		
23XX Support Services - General Administration		



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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
	610 Adult Continuing Education Programs				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	565.97	372.52
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	673.16	681.26
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,182.14	2,858.68
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	9,790.39	10,958.54
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	52,580.07	61,937.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,114,188.79	1,191,443.27

Schedule Of Changes Worksheet

Beginning Fund Balance					440,793.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,215,965.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,191,443.27	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					465,315.51	(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
113 Montana Digital Academy	
3290 State - Other State Grants	15,579.36
141 Miscellaneous Local	
1900 Other Revenue from Local Sources	334.34
1940 Textbook Sales and Rentals	2,701.95
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,031.36
141 Subtotal	4,067.65
166 Community School District #16	
1900 Other Revenue from Local Sources	86.03
1910 Rentals	3,600.00
166 Subtotal	3,686.03
172 Early Reading First	
1960 Services Provided Other Local Governmental Units	44,603.99
183 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	84,571.78
193 Early Reading First	
1960 Services Provided Other Local Governmental Units	39,986.70
203 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	36,139.08
223 Target Field Trip Grants Program	
1920 Contributions/Donations from Private Sources	700.00
233 Big Horn Hospital Ass'n	
1920 Contributions/Donations from Private Sources	6,000.00
242 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	5,648.97
253 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	41,332.00
292 Misc Federal Grant from other State Agency	
4530 Adult Basic Education TANF	714.75
293 Misc Federal Grant from other State Agency	
4530 Adult Basic Education TANF	12,653.34
333 ABE (Adult Basic Ed)	
3620 State Adult Basic & Literacy Education	12,779.00
4540 Adult Basic & Literacy Education (ABLE)	23,979.00
333 Subtotal	36,758.00
362 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	319.48
363 IDEA Part B	



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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
363 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	427,878.00
373 IDEA Preschool	
4570 IDEA Preschool	13,147.00
472 GEAR UP	
4710 GEAR UP	261.28
473 GEAR UP	
4710 GEAR UP	94,019.37
483 GEAR UP	
4710 GEAR UP	65.19
692 Games for Family Nights	
1920 Contributions/Donations from Private Sources	2,267.00
702 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	34,011.82
703 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	50,571.41
732 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	8,850.77
733 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	79,087.54
752 Montana Striving Readers Project	
4230 Title I, Part E, Striving Readers	115,048.72
753 Title I, Part E, Striving Readers	
4230 Title I, Part E, Striving Readers	1,095,328.90
772 Title I - Schoolwide	
4940 Schoolwide Program	172,470.39
773 Title I - Schoolwide	
4940 Schoolwide Program	1,009,765.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,435,534.24

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

PRC Program Function Object	2013 Value
113 Montana Digital Academy	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	12,564.00
2XX Personal Services - Employee Benefits	1,995.93



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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
183 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
221X Improvement of Instruction Services	
5XX Other Purchased Services	263.52
183 Subtotal	84,571.78
192 Mid-Yellowstone Electric Cooperative	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	940.22
193 Early Reading First	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	26,827.80
2XX Personal Services - Employee Benefits	4,092.00
6XX Supplies and Materials	784.69
910 Food Services	
31XX Food Services	
1XX Personal Services - Salaries	7,377.50
2XX Personal Services - Employee Benefits	904.71
193 Subtotal	39,986.70
203 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	36,139.08
223 Target Field Trip Grants Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	83.21
2XX Personal Services - Employee Benefits	17.26
5XX Other Purchased Services	599.53
223 Subtotal	700.00
233 Big Horn Hospital Ass'n	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	5,175.00
2XX Personal Services - Employee Benefits	822.10
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2.90
233 Subtotal	6,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
333 ABE (Adult Basic Ed)	
454 Adult Basic & Literacy Education (ABLE)	
333 Subtotal	36,758.00
362 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
24XX Support Services - School Administration	
810 Dues and Fees	317.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2.48
362 Subtotal	319.48
363 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	92,921.67
2XX Personal Services - Employee Benefits	35,593.00
3XX Purchased Professional and Technical Services	75.00
5XX Other Purchased Services	23.00
6XX Supplies and Materials	531.24
21XX Support Services - Students	
1XX Personal Services - Salaries	138,087.85
2XX Personal Services - Employee Benefits	49,974.39
3XX Purchased Professional and Technical Services	67,230.56
5XX Other Purchased Services	3,641.09
6XX Supplies and Materials	10.97
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,120.67
24XX Support Services - School Administration	
1XX Personal Services - Salaries	27,331.51
2XX Personal Services - Employee Benefits	9,963.26
5XX Other Purchased Services	56.50
810 Dues and Fees	317.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.29
363 Subtotal	427,878.00
373 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	9,435.98
2XX Personal Services - Employee Benefits	3,711.02



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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
		373	Subtotal	13,147.00
472	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	37.89
			5XX Other Purchased Services	47.88
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	161.88
			2XX Personal Services - Employee Benefits	13.63
		472	Subtotal	261.28
473	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			1XX Personal Services - Salaries	4,447.50
			2XX Personal Services - Employee Benefits	741.06
			5XX Other Purchased Services	5,651.42
			6XX Supplies and Materials	41,234.76
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	34,183.62
			2XX Personal Services - Employee Benefits	5,170.63
			5XX Other Purchased Services	2,307.50
		27XX	Student Transportation Services	
			1XX Personal Services - Salaries	220.00
			2XX Personal Services - Employee Benefits	62.88
		473	Subtotal	94,019.37
483	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			1XX Personal Services - Salaries	56.25
			2XX Personal Services - Employee Benefits	8.94
		483	Subtotal	65.19
692	Games for Family Nights			
	890	Other Community Services		
		33XX	Community Services	
			6XX Supplies and Materials	1,912.18
702	Title I Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			6XX Supplies and Materials	11,387.60
		21XX	Support Services - Students	



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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
733 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,500.00
2XX Personal Services - Employee Benefits	397.18
5XX Other Purchased Services	331.38
27XX Student Transportation Services	
1XX Personal Services - Salaries	9,680.00
2XX Personal Services - Employee Benefits	3,900.06
5XX Other Purchased Services	6,963.42
	79,087.54
752 Montana Striving Readers Project	
423 Montana Striving Readers Grant	
1XXX Instruction	
1XX Personal Services - Salaries	375.00
2XX Personal Services - Employee Benefits	59.58
6XX Supplies and Materials	78,924.61
221X Improvement of Instruction Services	
5XX Other Purchased Services	10,817.50
222X Educational Media Services	
6XX Supplies and Materials	24,870.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2.03
	115,048.72
753 Title I, Part E, Striving Readers	
423 Montana Striving Readers Grant	
1XXX Instruction	
1XX Personal Services - Salaries	162,543.16
2XX Personal Services - Employee Benefits	24,619.32
3XX Purchased Professional and Technical Services	280,000.00
5XX Other Purchased Services	401.50
6XX Supplies and Materials	497,185.69
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	40,000.00
5XX Other Purchased Services	86,901.23
222X Educational Media Services	
6XX Supplies and Materials	3,678.00
	1,095,328.90
772 Title I - Schoolwide	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	



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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
772 Title I - Schoolwide	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
5XX Other Purchased Services	62,615.55
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	139.80
2XX Personal Services - Employee Benefits	22.21
3XX Purchased Professional and Technical Services	15,975.00
6XX Supplies and Materials	64,357.72
8XX Other Expenditures	1,488.24
21XX Support Services - Students	
1XX Personal Services - Salaries	368.16
2XX Personal Services - Employee Benefits	53.66
5XX Other Purchased Services	404.98
6XX Supplies and Materials	11,030.00
8XX Other Expenditures	255.86
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	13,635.45
2XX Personal Services - Employee Benefits	2,122.09
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1.67
772 Subtotal	172,470.39
773 Title I - Schoolwide	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	146,369.87
2XX Personal Services - Employee Benefits	22,032.70
221X Improvement of Instruction Services	
5XX Other Purchased Services	39,824.55
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	55,839.68
2XX Personal Services - Employee Benefits	8,719.20
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	343,665.16
2XX Personal Services - Employee Benefits	52,373.84
3XX Purchased Professional and Technical Services	41,091.50
6XX Supplies and Materials	55,344.01
880 Other Vocational Education Related Costs	399.58
8XX Other Expenditures	10,549.81



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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
773	Title I - Schoolwide			
	494	Schoolwide Program		
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	128,396.98
			2XX Personal Services - Employee Benefits	19,149.13
			4XX Purchased Property Services	698.00
			5XX Other Purchased Services	3,129.29
			6XX Supplies and Materials	6,930.11
			8XX Other Expenditures	150.00
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	37,408.49
			2XX Personal Services - Employee Benefits	5,790.25
			5XX Other Purchased Services	31,903.57
			773 Subtotal	1,009,765.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,445,470.06

Schedule Of Changes Worksheet

Beginning Fund Balance					73,159.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,435,534.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,445,470.06	(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	61,156.37	Less Last Year	0.00	(4b)	61,156.37	
					61,156.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,379.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Montana Digital Academy	15,579.36	15,579.36	0.00
141 Miscellaneous Local	4,067.65	11,863.10	-7,795.45
162 Pamida Foundation	0.00	735.01	-735.01
166 Community School District #16	3,686.03	4,505.99	-819.96



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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
172 Early Reading First	44,603.99	44,603.99	0.00
183 Johnson O'Malley (JOM)	84,571.78	84,571.78	0.00
192 Mid-Yellowstone Electric Cooperative	0.00	940.22	-940.22
193 Early Reading First	39,986.70	39,986.70	0.00
203 Medicaid	36,139.08	36,139.08	0.00
223 Target Field Trip Grants Program	700.00	700.00	0.00
233 Big Horn Hospital Ass'n	6,000.00	6,000.00	0.00
242 Title III Part A English Language Acquisition	5,648.97	5,648.97	0.00
253 Title III Part A English Language Acquisition	41,332.00	41,332.00	0.00
292 Misc Federal Grant from other State Agency	714.75	714.75	0.00
293 Misc Federal Grant from other State Agency	12,653.34	12,653.34	0.00
333 ABE (Adult Basic Ed)	36,758.00	36,758.00	0.00
362 IDEA Part B	319.48	319.48	0.00
363 IDEA Part B	427,878.00	427,878.00	0.00
373 IDEA Preschool	13,147.00	13,147.00	0.00
472 GEAR UP	261.28	261.28	0.00
473 GEAR UP	94,019.37	94,019.37	0.00
483 GEAR UP	65.19	65.19	0.00
692 Games for Family Nights	2,267.00	1,912.18	354.82
702 Title I Improving Basic Programs	34,011.82	34,011.82	0.00
703 Title I Improving Basic Programs	50,571.41	50,571.41	0.00
732 21st Century Community Learning	8,850.77	8,850.77	0.00
733 21st Century Community Learning	79,087.54	79,087.54	0.00
752 Montana Striving Readers Project	115,048.72	115,048.72	0.00
753 Title I, Part E, Striving Readers	1,095,328.90	1,095,328.90	0.00
772 Title I - Schoolwide	172,470.39	172,470.39	0.00
773 Title I - Schoolwide	1,009,765.72	1,009,765.72	0.00
Total	3,435,534.24	3,445,470.06	-9,935.82



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	11,730.09	11,235.58
1112 District Levy - Personal Property	662.88	666.39
1190 Penalties and Interest on Taxes	53.84	69.63
1340 Fees for Adult Education	2,088.00	1,515.00
1510 Interest Earnings	224.78	136.49
1530 Net Increase (Decrease) in the Fair Value of Investments	-105.24	-343.47
1900 Other Revenue from Local Sources	0.00	0.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,654.35	13,280.38

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	9,432.11	7,195.01
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,082.84	2,773.47
2XX Personal Services - Employee Benefits	16.75	1,055.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,531.70	11,023.96

Schedule Of Changes Worksheet

Beginning Fund Balance	13,184.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,280.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,023.96	(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)	15,441.40	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	4.09	107.86
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-241.73
1910 Rentals	26,000.00	59,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,004.09	58,866.13

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	23.99	0.00
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	19,012.07	17,823.44
6XX Supplies and Materials	2,736.04	534.94
8XX Other Expenditures	593.22	593.22
33XX Community Services		
4XX Purchased Property Services	3,129.65	23,288.27
5XX Other Purchased Services	4,034.20	5,993.08
6XX Supplies and Materials	0.00	3,150.42
7XX Property and Equipment Acquisition	0.00	5,938.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,529.17	57,321.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,232.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,866.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,321.37	(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)						7,777.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,778.10	1,342.25
1530 Net Increase (Decrease) in the Fair Value of Investments	-891.99	-3,208.22
5300 Operating Transfers from Other Funds	30,584.42	21,699.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,470.53	19,833.63

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	8,454.60	5,792.13
2XX Personal Services - Employee Benefits	122.64	26.88
21XX Support Services - Students		
1XX Personal Services - Salaries	147.72	0.00
2XX Personal Services - Employee Benefits	0.65	0.00
22XX Educational Media Services		
1XX Personal Services - Salaries	1,376.80	0.00
2XX Personal Services - Employee Benefits	6.03	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	7,140.00	154.83
2XX Personal Services - Employee Benefits	31.30	0.76
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,311.89	3,471.30
2XX Personal Services - Employee Benefits	287.13	208.95
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	3,348.29	2,313.84
2XX Personal Services - Employee Benefits	179.88	111.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,406.93	12,080.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						126,303.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,833.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,080.66	(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)						134,056.87	(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	87,404.04	47,495.37
1530 Net Increase (Decrease) in the Fair Value of Investments	-43,567.73	-93,265.40
1900 Other Revenue from Local Sources	0.75	0.00
4820 Federal Impact Aid - Title VIII	3,083,512.60	3,008,715.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,127,349.66	2,962,945.03

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	198,429.53	697,752.00
2XX Personal Services - Employee Benefits	394,974.57	145,226.26
3XX Purchased Professional and Technical Services	9,000.00	0.00
4XX Purchased Property Services	0.00	2,161.06
5XX Other Purchased Services	20,180.47	24,241.45
6XX Supplies and Materials	17,495.69	22,770.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	34,714.43
2XX Personal Services - Employee Benefits	0.00	6,043.98
4XX Purchased Property Services	1,290.00	564.80
5XX Other Purchased Services	28.75	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	15,779.72
2XX Personal Services - Employee Benefits	295.04	724.72
5XX Other Purchased Services	0.00	141.67
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	43,597.42
2XX Personal Services - Employee Benefits	2,454.49	44,640.33
6XX Supplies and Materials	145,068.28	185.67
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,096.39	4,092.00
3XX Purchased Professional and Technical Services	708.41	10,323.66
4XX Purchased Property Services	0.00	1,220.39
5XX Other Purchased Services	2,950.06	3,480.46
6XX Supplies and Materials	1,147.36	2,197.84
810 Dues and Fees	12,888.00	13,030.62
24XX Support Services - School Administration		
1XX Personal Services - Salaries	715.00	0.00
2XX Personal Services - Employee Benefits	6,677.74	12,840.00
3XX Purchased Professional and Technical Services	233.33	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid 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				
		24XX Support Services - School Administration			
			4XX Purchased Property Services	0.00	1,122.20
			5XX Other Purchased Services	10,587.12	18,870.58
			6XX Supplies and Materials	1,644.60	0.00
			7XX Property and Equipment Acquisition	0.00	18,213.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,996.37	0.00
			3XX Purchased Professional and Technical Services	0.00	250.00
			5XX Other Purchased Services	0.00	1,986.30
			6XX Supplies and Materials	352.00	729.93
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	566,690.81	698,489.63
			2XX Personal Services - Employee Benefits	109,687.16	113,604.41
			3XX Purchased Professional and Technical Services	7,767.78	65,398.08
			440 Bldg & Grounds Repair and Main Services	395,535.53	453,858.92
			5XX Other Purchased Services	562.55	79,668.91
			6XX Supplies and Materials	259,132.23	337,001.02
			7XX Property and Equipment Acquisition	27,411.74	25,762.50
			810 Dues and Fees	94.33	1,305.17
			830 Special Assessments	1,315.52	1,315.52
			8XX Other Expenditures	32.34	320.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	33,320.00	0.00
			2XX Personal Services - Employee Benefits	9,631.43	3,040.67
			6XX Supplies and Materials	19,441.65	11,459.54
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	98.89	2,197,151.11
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	39,105.58	38,541.25
			2XX Personal Services - Employee Benefits	98,048.15	2,325.07
			4XX Purchased Property Services	359.16	0.00
			5XX Other Purchased Services	5,683.10	225.00
			6XX Supplies and Materials	12,540.40	0.00
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	74,227.89	2,700.00
			4XX Purchased Property Services	470.00	0.00
			5XX Other Purchased Services	2,391.00	0.00
			6XX Supplies and Materials	31.99	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	2,626.48	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	100.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	280 Special Education - Local and State				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	36.49	0.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,795.30	8,189.30
			5XX Other Purchased Services	16,916.18	10,530.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,377.35	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,249.33	3,282.10
			2XX Personal Services - Employee Benefits	14.25	15.95
			810 Dues and Fees	0.00	1,214.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	15,618.85	14,712.76
			2XX Personal Services - Employee Benefits	3,810.66	4,923.37
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	7,170.00
			2XX Personal Services - Employee Benefits	440.00	403.84
			3XX Purchased Professional and Technical Services	900.00	0.00
			4XX Purchased Property Services	0.00	939.18
	820 Civic Services				
		33XX Community Services			
			6XX Supplies and Materials	511.01	17.23
	8XX Community Services Programs				
		33XX Community Services			
			3XX Purchased Professional and Technical Services	0.00	2,511.00
			4XX Purchased Property Services	85,158.14	90,705.88
			6XX Supplies and Materials	9,891.81	43,392.55
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	15,526.06
			2XX Personal Services - Employee Benefits	77,506.66	48,235.29
			3XX Purchased Professional and Technical Services	0.00	1,796.00
			4XX Purchased Property Services	4,095.00	1,784.87
			5XX Other Purchased Services	0.00	443.45
			6XX Supplies and Materials	72,438.72	249,909.79
			7XX Property and Equipment Acquisition	94,888.68	14,088.14
	999 Undistributed				
		61XX Operating Transfers to Other Funds			



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	15,965.73
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	90,000.00	120,000.00
172	Early Reading First				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,398.40	0.00
182					
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	31,524.78	0.00
183	Johnson O'Malley (JOM)				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	26,454.31
193	Early Reading First				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	1,308.00
242	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	14,390.40	0.00
253	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	6,255.20
322					
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	10,196.03	0.00
333	ABE (Adult Basic Ed)				
	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	10,560.00
732	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,391.16	0.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
733	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,151.17
752	Montana Striving Readers Project				
	423 Montana Striving Readers Grant				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,740.00	0.00
753	Title I, Part E, Striving Readers				
	423 Montana Striving Readers Grant				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	30,846.49
771					
	420 Title I, Part A, Improving Basic Programs				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	261.94	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	497.83	0.00
		771 Subtotal		759.77	0.00
772	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	61,497.75	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	17,535.77	252.80
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,223.12	1,154.30
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	37,632.00	0.00
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,280.00	0.00
		772 Subtotal		124,168.64	1,407.10
773	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	58,252.71
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	24,724.56



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
773	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
		221X Improvement of Instruction Services			
		2XX Personal Services - Employee Benefits		0.00	1,796.37
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
		2XX Personal Services - Employee Benefits		0.00	37,611.67
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools				
		1XXX Instruction			
		2XX Personal Services - Employee Benefits		0.00	5,280.00
		773 Subtotal		<u>0.00</u>	<u>127,665.31</u>
820	465 Federal Miscellaneous Grants from OPI				
		221X Improvement of Instruction Services			
		2XX Personal Services - Employee Benefits		62.79	0.00
860	465 Federal Miscellaneous Grants from OPI				
		221X Improvement of Instruction Services			
		2XX Personal Services - Employee Benefits		252.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>3,176,052.00</u></u>	<u><u>6,020,471.36</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					6,038,038.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,962,945.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,020,471.36	(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)					2,980,512.54	(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	6,258.76	4,707.52
1530 Net Increase (Decrease) in the Fair Value of Investments	-3,155.43	-11,396.03
1900 Other Revenue from Local Sources	59,384.88	0.00
3281 State Technology Aid	8,403.15	8,530.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	70,891.36	1,841.99

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	333.33	375.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	333.33	375.00

Schedule Of Changes Worksheet

Beginning Fund Balance	405,659.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,841.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	375.00	(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)	407,126.65	(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	724.29	748.01
1530 Net Increase (Decrease) in the Fair Value of Investments	-357.67	-2,100.74
3445 State Combined Fund School Block Grant	17,194.97	20,599.50
3447 SB372 Combined Block Grant Reimbursement	0.00	2,110.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,561.59	21,357.50

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		60,238.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,357.50	(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)		81,595.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,110.79	1,112.61
3120 State Guaranteed Tax Base Aid	131,240.22	130,834.49
4100 Federal Miscellaneous Grants - Direct from Feds	152,561.18	145,924.76
5300 Operating Transfers from Other Funds	0.00	15,965.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	284,912.19	293,837.59

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	152,561.18	152,561.18
860 Agent Fees/Issuance Costs	0.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	152,561.18	153,111.18

Schedule Of Changes Worksheet

Beginning Fund Balance	446,801.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	293,837.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	153,111.18	(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)	587,527.44	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	47,046.84	3,029.16
1530 Net Increase (Decrease) in the Fair Value of Investments	49,296.00	-108.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,342.84	2,921.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
5XX Other Purchased Services	912.00	0.00
7XX Property and Equipment Acquisition	1,598,504.05	637,653.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,599,416.05	637,653.26

Schedule Of Changes Worksheet

Beginning Fund Balance	634,732.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,921.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	637,653.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(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	33,603.72	33,551.23
1112 District Levy - Personal Property	2,303.06	1,988.60
1190 Penalties and Interest on Taxes	225.97	249.92
1510 Interest Earnings	3,697.97	820.45
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,816.78	-1,533.84
1900 Other Revenue from Local Sources	0.00	7,392.10
3460 Montana Oil and Gas Tax	0.00	1,066.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,013.94	43,534.88

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	482.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	103,381.27	119,551.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,381.27	120,034.17

Schedule Of Changes Worksheet

Beginning Fund Balance	166,971.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,534.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	120,034.17	(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)	90,471.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	9,479.27	6,075.61
1530 Net Increase (Decrease) in the Fair Value of Investments	-4,797.50	-14,332.62
1900 Other Revenue from Local Sources	11,239.02	3,020.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,920.79	-5,236.61

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	35,224.11	30,466.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,224.11	30,466.56

Schedule Of Changes Worksheet

Beginning Fund Balance	541,534.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-5,236.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,466.56	(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)	505,831.38	(4)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	4,787.95	5,779.95
1530 Net Increase (Decrease) in the Fair Value of Investments	-2,439.53	-14,866.10
1900 Other Revenue from Local Sources	140.00	0.00
5200 Sale or Compensation for Loss of Assets	0.00	269,915.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,488.42	260,828.87

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	1,997.00	0.00
4XX Purchased Property Services	333.33	4,412.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,330.33	4,412.59

Schedule Of Changes Worksheet

Beginning Fund Balance	279,276.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	260,828.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,412.59	(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)	535,692.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	186.31	119.98
1530 Net Increase (Decrease) in the Fair Value of Investments	-94.43	-270.62
1920 Contributions/Donations from Private Sources	180.00	50.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	271.88	-100.64

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	1,000.00
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	1,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance		10,609.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		-100.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,000.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		9,508.51	(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	86,698.56	89,901.52
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	28,247.79	4,874.40
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	149,517.44	90,361.03
XX	457 1XXX 112	Certified Teacher Staff Salaries	4,213.24	7,606.29
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	4,551,871.57	4,452,305.01
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	37,524.18	21,284.36
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,862.02	3,657.60
XX	XXX 26XX 41X	Energy Utility Services	219,970.55	239,891.88
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	98.89	100,773.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,667,458.89	2,853,583.04
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	34,426.43	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	200,573.68
b. Related Services Block Grant Entitlement	66,853.44
c. Total Entitlements Subject to Reversion	267,427.12

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	355,678.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	793,390.81
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

FY2012-13

Submit ID: 0023-83733949

02 Big Horn County

0023 Hardin Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	564,817.90	0.00	0.00	38,541.25
280	1XXX	2XX	98,440.91	0.00	0.00	2,325.07
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	67.39	0.00	0.00	0.00
280	1XXX	5XX	1,382.43	0.00	0.00	225.00
280	1XXX	6XX	12,339.70	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	15,101.06	0.00	0.00	0.00
280	21XX	2XX	56.14	0.00	0.00	0.00
280	21XX	3XX	48,000.00	0.00	0.00	2,700.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	310.80	0.00	0.00	0.00
280	21XX	6XX	189.99	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	7,493.91	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	1,157.01	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	242.25	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			749,599.49	0.00	0.00	43,791.32 793,390.81

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

FY2012-13

Submit ID: 0023-83733949

02 Big Horn County

0023 Hardin Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	281,436.00	0.00	0.00	0.00	281,436.00
Land Improvements	840,851.96	100,773.00	0.00	0.00	941,624.96
Buildings	10,911,044.38	5,546.00	3,496,077.50	114,041.67	14,298,626.21
Machinery and Equipment	2,124,895.84	-6,046.00	80,742.00	0.00	2,199,591.84
Construction in Progress	1,484,729.70	0.00	384,348.77	1,484,729.70	384,348.77
Totals at Historical Cost	15,642,957.88	100,273.00	3,961,168.27	1,598,771.37	18,105,627.78
Less Accumulated Depreciation For:					
Improvement Accum	373,313.46	0.00	40,308.66	0.00	413,622.12
Building Accum	4,757,021.82	239.32	283,678.48	27,956.01	5,012,983.61
Machinery and Equipment Accum	1,350,628.51	0.00	134,870.84	0.00	1,485,499.35
Total Accumulated Depreciation	6,480,963.79	239.32	458,857.98	27,956.01	6,912,105.08
Governmental Activities, Capital Assets, net	9,161,994.09	100,033.68	3,502,310.29	1,570,815.36	11,193,522.70

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	146,438.78	0.00	0.00
Support Services Staff (22XX)	6,268.75	0.00	0.00
General Administration (23XX)	8,690.05	0.00	0.00
School Administration (24XX)	17,699.17	0.00	0.00
Financial Administration (25XX)	783.33	0.00	0.00
Operations and Maintenance (26XX)	154,704.77	0.00	0.00
Transportation (27XX)	73,428.08	0.00	0.00
Food Service (31XX)	9,506.90	0.00	0.00
Enterprise Operations (32XX)	29,953.57	0.00	0.00
Extracurricular (34XX, 35XX)	11,384.58	0.00	0.00
Total Depreciation for FY2013	458,857.98	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0023-83733949

02 Big Horn County

0023 Hardin 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*							
Bonds							
06/15/2011	3,171,750.00	0.00	0.00	0.00	3,171,750.00	0.00	3,171,750.00
Compensated Absences	1,317,409.99	0.00	12,080.66	31,402.18	1,273,927.15	127,392.72	1,146,534.43
Total Governmental Activity							
Long-Term Liabilities	4,489,159.99	0.00	12,080.66	31,402.18	4,445,677.15	127,392.72	4,318,284.43

* 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.