



Trustees' Financial Summary

FY2012-13

Submit ID: 1189-34684797

02 Big Horn County
1189 Hardin H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: 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 #
100	Misc Local	LOCAL		
141	Miscellaneous Local	LOCAL		
183	Johnson O'Malley (JOM)	FEDERAL	Crow Tribe	15.130
203	Medicaid	STATE		State
210	Advancing Agriculture Education Program	STATE		NA
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
810	Vo Ed All Career & Tech Ed Programs	STATE	1189	State
811	Vo Ed All Career & Tech Ed Programs	STATE		State
812	Vo Ed All Career & Tech Ed Programs	STATE		State
813	Vo Ed All Career & Tech Ed Programs	STATE		State
822	Miscellaneous State Grant	STATE		State
823	Advancing Agriculture Education Program	STATE		NA
833	Miscellaneous State Grant	STATE		State
842	Title VII, Indian Education	FEDERAL	S060A101008	84.060
843	Title VII, Indian Education	FEDERAL	S060A121008	84.060
863	Vo Ed Carl Perkins Basic Grant	FEDERAL	002 1189 8113	84.048A
872	GEAR UP	FEDERAL		84.334
882	GEAR UP	FEDERAL		84.334
883	GEAR UP	FEDERAL		84.334
893	GEAR UP	FEDERAL		84.334



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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)	817,591.74	126,695.96	903,915.25	
02	Taxes Receivable - Real and Personal (120-149)	29,948.72	2,368.60	4,726.51	
03	Taxes Receivable - Protested (150-159)	29,922.16	1,925.93	5,175.21	
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	877,462.62	130,990.49	913,816.97	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	59,870.88	4,294.53	9,901.72	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	59,870.88	4,294.53	9,901.72	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	817,591.74	126,695.96	903,915.25	
52	TOTAL FUND BALANCE/EQUITY	817,591.74	126,695.96	903,915.25	
53	TOTAL LIABILITIES AND FUND BALANCE	877,462.62	130,990.49	913,816.97	



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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)	16,036.90	254,107.28	-82,940.75	35,308.85
02	Taxes Receivable - Real and Personal (120-149)	655.27			318.38
03	Taxes Receivable - Protested (150-159)	445.25			152.39
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			159,835.66	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,137.42	254,107.28	76,894.91	35,779.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,321.10	
25	Deferred Revenue (680)	1,100.52		4,762.43	470.77
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,100.52		7,083.53	470.77
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			52,000.00	
48	Fund Balance for Budget	16,036.90	254,107.28	17,811.38	35,308.85
52	TOTAL FUND BALANCE/EQUITY	16,036.90	254,107.28	69,811.38	35,308.85
53	TOTAL LIABILITIES AND FUND BALANCE	17,137.42	254,107.28	76,894.91	35,779.62



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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)	1,438.72			43,575.97
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)	5,300.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,738.72			43,575.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,738.72			43,575.97
52	TOTAL FUND BALANCE/EQUITY	6,738.72			43,575.97
53	TOTAL LIABILITIES AND FUND BALANCE	6,738.72			43,575.97



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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)			313,734.06	
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			313,734.06	
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			313,734.06	
52	TOTAL FUND BALANCE/EQUITY			313,734.06	
53	TOTAL LIABILITIES AND FUND BALANCE			313,734.06	



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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)	201,704.23	154,337.51		1,829,604.69
02	Taxes Receivable - Real and Personal (120-149)				16,319.34
03	Taxes Receivable - Protested (150-159)				14,318.42
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	201,704.23	154,337.51		1,860,242.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				30,637.76
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				30,637.76
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	201,704.23	154,337.51		1,829,604.69
52	TOTAL FUND BALANCE/EQUITY	201,704.23	154,337.51		1,829,604.69
53	TOTAL LIABILITIES AND FUND BALANCE	201,704.23	154,337.51		1,860,242.45



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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)		76,454.48		
02	Taxes Receivable - Real and Personal (120-149)		3,657.35		
03	Taxes Receivable - Protested (150-159)		4,079.95		
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		84,191.78		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,737.30		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7,737.30		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		76,454.48		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		76,454.48		
53	TOTAL LIABILITIES AND FUND BALANCE		84,191.78		



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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)				628,499.90
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				628,499.90
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)				628,499.90
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				628,499.90
53	TOTAL LIABILITIES AND FUND BALANCE				628,499.90



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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)		408.86	234,182.05	
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		408.86	234,182.05	
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		408.86	234,182.05	
52	TOTAL FUND BALANCE/EQUITY		408.86	234,182.05	
53	TOTAL LIABILITIES AND FUND BALANCE		408.86	234,182.05	



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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)	1,104,552.55	468,349.07		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	12,439.48			
06	Other Current Assets (190-210)	0.60			
20	TOTAL ASSETS AND OTHER DEBITS	1,116,992.63	468,349.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	380,968.68			
23	Warrants Payable (620)	736,023.95	468,349.07		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,116,992.63	468,349.07		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,116,992.63	468,349.07		



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Balance Sheet

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	465,733.31	476,422.84
1112 District Levy - Personal Property	40,884.10	37,764.23
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	20,576.48	11,786.38
1123 Coal Gross Proceeds	726,715.00	787,264.83
1190 Penalties and Interest on Taxes	1,947.24	2,063.53
1510 Interest Earnings	1,374.67	1,379.89
1530 Net Increase (Decrease) in the Fair Value of Investments	-592.65	-5,127.15
1900 Other Revenue from Local Sources	155.37	1,477.26
1910 Rentals	400.00	800.00
1945 Fees - Users/Resale of Supplies	50.00	256.00
3110 Direct State Aid	1,423,461.95	1,423,929.00
3111 Quality Educator	130,994.60	119,191.64
3112 At Risk Student	24,298.69	23,251.25
3113 Indian Education For All	9,608.40	9,343.20
3114 American Indian Achievement Gap	58,800.00	60,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	128,145.32	113,433.08
3120 State Guaranteed Tax Base Aid	126,055.50	141,588.96
3444 State School Block Grant	143,612.98	154,322.47
3446 SB372 Block Grant Reimbursement	0.00	6,315.26
3460 Montana Oil and Gas Tax	230,822.57	89,955.29
7810 Education Jobs Fund	1,669.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,534,713.01	3,456,217.96

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	880,990.61	742,978.72
2XX Personal Services - Employee Benefits	185,057.44	143,092.24
3XX Purchased Professional and Technical Services	9,030.65	3,638.20
4XX Purchased Property Services	112.00	1,322.77
5XX Other Purchased Services	5,104.22	9,914.87
6XX Supplies and Materials	59,083.16	78,777.17
810 Dues and Fees	320.00	1,155.00
8XX Other Expenditures	2,980.00	10.43
21XX Support Services - Students		
1XX Personal Services - Salaries	114,445.34	89,482.66
2XX Personal Services - Employee Benefits	12,341.75	6,260.89
3XX Purchased Professional and Technical Services	499.00	518.00
4XX Purchased Property Services	1,305.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			5XX Other Purchased Services	90.66	9.87
			6XX Supplies and Materials	2,450.72	2,579.03
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	24,011.90	22,727.91
			2XX Personal Services - Employee Benefits	3,469.77	2,732.33
			5XX Other Purchased Services	892.04	3,406.58
			6XX Supplies and Materials	1,491.68	762.39
			810 Dues and Fees	86.00	22.25
			8XX Other Expenditures	0.00	1.01
	222X Educational Media Services				
			1XX Personal Services - Salaries	121,988.37	109,816.11
			2XX Personal Services - Employee Benefits	12,069.46	11,316.79
			3XX Purchased Professional and Technical Services	0.00	2,410.00
			4XX Purchased Property Services	3,411.46	11,770.59
			5XX Other Purchased Services	1,845.12	7,315.46
			6XX Supplies and Materials	116,240.99	120,415.28
			7XX Property and Equipment Acquisition	5,000.00	2,240.42
			8XX Other Expenditures	0.00	1,449.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	44,845.32	36,462.35
			2XX Personal Services - Employee Benefits	6,019.21	5,956.73
			3XX Purchased Professional and Technical Services	8,984.60	4,697.00
			4XX Purchased Property Services	1,137.14	1,812.31
			5XX Other Purchased Services	11,697.76	8,632.96
			6XX Supplies and Materials	16,469.46	13,512.45
			810 Dues and Fees	5,039.67	3,750.09
			8XX Other Expenditures	0.00	1,542.14
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	231,030.10	211,600.48
			2XX Personal Services - Employee Benefits	33,258.44	36,036.23
			3XX Purchased Professional and Technical Services	3,817.53	2,944.31
			4XX Purchased Property Services	4,296.23	3,739.00
			5XX Other Purchased Services	11,879.03	20,892.16
			6XX Supplies and Materials	39,783.49	43,641.11
			7XX Property and Equipment Acquisition	11,142.00	0.00
			810 Dues and Fees	4,417.94	4,062.18
	25XX Support Services - Business				
			1XX Personal Services - Salaries	53,298.89	41,586.23
			2XX Personal Services - Employee Benefits	8,684.31	8,071.00
			3XX Purchased Professional and Technical Services	2,933.34	2,812.50
			5XX Other Purchased Services	519.93	1,832.80
			6XX Supplies and Materials	3,760.23	3,779.52
			810 Dues and Fees	290.90	155.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			8XX Other Expenditures	1,162.63	1,573.04
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	16,030.13	143,166.89
			2XX Personal Services - Employee Benefits	832.24	29,840.91
			3XX Purchased Professional and Technical Services	0.00	3,359.00
			4XX Purchased Property Services	0.00	34,269.67
			5XX Other Purchased Services	35,560.00	38,593.33
			6XX Supplies and Materials	101.25	138.60
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,210.00	0.00
			2XX Personal Services - Employee Benefits	415.59	825.67
			5XX Other Purchased Services	8.43	67.91
			6XX Supplies and Materials	1,977.46	1,615.96
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	19,499.66
	210 Non-Federal Alternative Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	101,592.98	67,260.32
			2XX Personal Services - Employee Benefits	21,221.71	13,921.29
			5XX Other Purchased Services	225.26	201.64
			6XX Supplies and Materials	282.80	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	249,243.99	225,814.04
			2XX Personal Services - Employee Benefits	1,012.53	41,095.50
			5XX Other Purchased Services	102.35	34.99
			6XX Supplies and Materials	130.89	4,903.45
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	0.00	2,120.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	0.00	1,346.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	460.00	200.00
			2XX Personal Services - Employee Benefits	2.02	0.24
			3XX Purchased Professional and Technical Services	1,800.00	78.48
			6XX Supplies and Materials	690.00	0.00
			8XX Other Expenditures	0.00	439.40
	21XX Support Services - Students				
			1XX Personal Services - Salaries	340.00	0.00
			2XX Personal Services - Employee Benefits	188.84	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	365 Indian Education for All - OTO & Ongoing				
		21XX Support Services - Students			
			5XX Other Purchased Services	55.50	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	580.00	0.00
			2XX Personal Services - Employee Benefits	249.88	0.00
			5XX Other Purchased Services	409.74	391.75
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	286,588.10	208,098.53
			2XX Personal Services - Employee Benefits	38,858.92	36,854.48
			4XX Purchased Property Services	1,175.09	0.00
			5XX Other Purchased Services	1.45	865.90
			6XX Supplies and Materials	19,327.87	29,087.77
			8XX Other Expenditures	0.00	465.00
	471 GEAR UP				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	1.32
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,090.00	0.00
			2XX Personal Services - Employee Benefits	204.33	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	33,374.34	39,939.20
			2XX Personal Services - Employee Benefits	447.82	551.94
			5XX Other Purchased Services	8,125.75	7,340.80
			6XX Supplies and Materials	7,229.64	3,601.04
			810 Dues and Fees	2,297.95	1,650.00
			8XX Other Expenditures	1,240.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	10,165.62	8,247.94
			2XX Personal Services - Employee Benefits	1,825.84	2,892.55
			3XX Purchased Professional and Technical Services	164.65	842.50
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	203,326.61	227,979.76
			2XX Personal Services - Employee Benefits	17,289.73	23,280.73
			3XX Purchased Professional and Technical Services	0.00	573.75
			4XX Purchased Property Services	4,400.00	1,463.72
			5XX Other Purchased Services	76,290.77	63,211.56
			6XX Supplies and Materials	53,321.40	97,923.43
			810 Dues and Fees	11,904.00	0.00
	810 Community Recreation				



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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
	810 Community Recreation				
		33XX Community Services			
			6XX Supplies and Materials	0.00	103.36
	890 Other Community Services				
		33XX Community Services			
			6XX Supplies and Materials	416.67	0.00
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	0.00	24,683.30
			2XX Personal Services - Employee Benefits	0.00	20,706.21
			4XX Purchased Property Services	0.00	7,573.60
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	69,059.90	45,294.43
843 Title VII, Indian Education					
	413 Title VII Indian Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	4,708.87
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	1,678.88
				0.00	6,387.75
	843 Subtotal			0.00	6,387.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,356,635.53	3,324,022.83

Schedule Of Changes Worksheet

Beginning Fund Balance					685,396.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,456,217.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,324,022.83	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(4)
					817,591.74	(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	3,339.22	69,528.63
1112 District Levy - Personal Property	344.70	5,324.17
1123 Coal Gross Proceeds	46,747.76	50,642.76
1190 Penalties and Interest on Taxes	76.17	74.68
1510 Interest Earnings	1,237.00	343.21
1530 Net Increase (Decrease) in the Fair Value of Investments	-587.18	-183.13
1900 Other Revenue from Local Sources	0.00	0.10
2220 County On-Schedule Trans Reimb	69,107.60	76,598.67
3210 State On-Schedule Trans Reimb	69,107.60	76,586.08
3444 State School Block Grant	3,693.83	3,749.52
3446 SB372 Block Grant Reimbursement	0.00	32.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	193,066.70	282,697.53

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	13,148.36	10,349.87
2XX Personal Services - Employee Benefits	54.12	41.22
3XX Purchased Professional and Technical Services	0.00	168.75
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,197.20	2,351.10
2XX Personal Services - Employee Benefits	109.40	111.26
3XX Purchased Professional and Technical Services	383.33	10.00
4XX Purchased Property Services	21,115.22	5,659.01
5XX Other Purchased Services	205,631.07	255,743.07
6XX Supplies and Materials	2,760.56	2,390.02
810 Dues and Fees	73.33	0.00
8XX Other Expenditures	0.00	843.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	245,472.59	277,667.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						121,666.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						282,697.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						277,667.63	(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)						126,695.96	(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	92,848.12	84,688.74
1112 District Levy - Personal Property	8,063.34	6,746.05
1190 Penalties and Interest on Taxes	311.16	347.74
1510 Interest Earnings	11,158.42	9,430.56
1530 Net Increase (Decrease) in the Fair Value of Investments	-5,543.15	-24,121.59
1900 Other Revenue from Local Sources	0.00	3.70

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>106,837.89</u>	<u>77,095.20</u>
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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	3,187.06
7XX Property and Equipment Acquisition	36,958.74	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>36,958.74</u>	<u>3,187.06</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance	830,007.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77,095.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,187.06	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	903,915.25	(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	497.34	16,390.89
1112 District Levy - Personal Property	7.48	1,258.41
1190 Penalties and Interest on Taxes	42.21	20.49
1510 Interest Earnings	895.49	241.43
1530 Net Increase (Decrease) in the Fair Value of Investments	-401.46	-491.29
3110 Direct State Aid	0.00	17,287.28

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,041.06	34,707.21
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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		
1XXX Instruction		
5XX Other Purchased Services	32,494.48	40,000.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,494.48	40,000.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	21,329.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,707.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,000.00	(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	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,036.90	(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	1,160.62	1,113.01
1530 Net Increase (Decrease) in the Fair Value of Investments	-578.96	-2,877.68
2240 County Retirement Distribution	466,864.71	457,505.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	467,446.37	455,741.18

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	150,404.86	144,112.02
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	17,225.57	33,586.96
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,584.39	4,641.75
222X Educational Media Services		
2XX Personal Services - Employee Benefits	16,775.26	18,201.13
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,969.96	7,556.01
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	34,825.75	33,715.97
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,501.65	6,226.60
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	34,442.84	30,668.51
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	736.19	327.29
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,166.55	12,519.55
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	37,214.13	39,873.79
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	70.70	30.80
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	47.55	0.00
221X Improvement of Instruction Services		



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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
	365	Indian Education for All - OTO & Ongoing			
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	79.15	0.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	41,796.97	40,466.62
	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,190.20	927.22
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	0.00	265.65
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	566.17	0.00
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	5,057.61	6,257.67
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	10,547.53	2,576.86
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	28,963.24	33,398.27
	810	Community Recreation			
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	22,743.71	23,425.38
322	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	28.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>436,938.14</u>	<u>438,778.05</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						237,144.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						455,741.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						438,778.05	(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)						254,107.28	(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
141 Miscellaneous Local	
1900 Other Revenue from Local Sources	533.70
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	17,688.33
141 Subtotal	18,222.03
203 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	38,170.48
210 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	395.20
813 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	9,631.00
823 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
833 Miscellaneous State Grant	
3240 Graduation Matters Montana	237.57
842 Title VII, Indian Education	
4130 Title VII Indian Education	13,267.55
843 Title VII, Indian Education	
4130 Title VII Indian Education	322,691.00
863 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	40,528.62
872 GEAR UP	
4710 GEAR UP	347.66
882 GEAR UP	
4710 GEAR UP	6,637.99
883 GEAR UP	
4710 GEAR UP	69,220.18
893 GEAR UP	
4710 GEAR UP	1,916.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	521,465.87

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

PRC Program Function Object	2013 Value
100 Misc Local	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
7XX Property and Equipment Acquisition	98.06



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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
			812 Subtotal	7,403.29
813	Vo Ed All Career & Tech Ed Programs			
	390 State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction		
			6XX Supplies and Materials	5,381.03
822	Miscellaneous State Grant			
	324 Graduation Matters Montana			
		1XXX Instruction		
			1XX Personal Services - Salaries	835.00
			2XX Personal Services - Employee Benefits	132.00
			5XX Other Purchased Services	23.00
			6XX Supplies and Materials	2,555.83
			8XX Other Expenditures	5,204.88
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	55.50
		24XX Support Services - School Administration		
			5XX Other Purchased Services	350.70
			822 Subtotal	9,156.91
823	Advancing Agriculture Education Program			
	327 State - Advancing Agriculture Education			
		1XXX Instruction		
			5XX Other Purchased Services	200.00
833	Miscellaneous State Grant			
	324 Graduation Matters Montana			
		1XXX Instruction		
			5XX Other Purchased Services	237.57
842	Title VII, Indian Education			
	413 Title VII Indian Education			
		1XXX Instruction		
			1XX Personal Services - Salaries	7,258.60
			2XX Personal Services - Employee Benefits	1,143.36
			6XX Supplies and Materials	29.99
		62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs	4,835.60
			842 Subtotal	13,267.55
843	Title VII, Indian Education			
	413 Title VII Indian Education			
		1XXX Instruction		
			1XX Personal Services - Salaries	153,595.41
			2XX Personal Services - Employee Benefits	23,642.35



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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
		882	Subtotal	6,637.99
883	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			1XX Personal Services - Salaries	4,429.50
			2XX Personal Services - Employee Benefits	745.79
			5XX Other Purchased Services	5,017.84
			6XX Supplies and Materials	14,643.60
			810 Dues and Fees	4,455.00
			8XX Other Expenditures	1,055.00
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	26,659.22
			2XX Personal Services - Employee Benefits	3,890.39
			5XX Other Purchased Services	8,075.27
		27XX	Student Transportation Services	
			1XX Personal Services - Salaries	220.00
			2XX Personal Services - Employee Benefits	28.57
		883	Subtotal	69,220.18
893	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			1XX Personal Services - Salaries	320.00
			2XX Personal Services - Employee Benefits	50.84
			5XX Other Purchased Services	101.47
			6XX Supplies and Materials	65.24
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	1,272.00
			2XX Personal Services - Employee Benefits	107.04
		893	Subtotal	1,916.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				536,031.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						38,334.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						521,465.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						536,031.30	(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	52,000.00	Less Last Year	5,958.06	(4b)		46,041.94	
						46,041.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						69,811.38	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Misc Local	0.00	98.06	-98.06
141 Miscellaneous Local	18,222.03	9,134.45	9,087.58
203 Medicaid	38,170.48	38,170.48	0.00
210 Advancing Agriculture Education Program	395.20	395.20	0.00
810 Vo Ed All Career & Tech Ed Programs	0.00	1,354.43	-1,354.43
811 Vo Ed All Career & Tech Ed Programs	0.00	9,890.29	-9,890.29
812 Vo Ed All Career & Tech Ed Programs	0.00	7,403.29	-7,403.29
813 Vo Ed All Career & Tech Ed Programs	9,631.00	5,381.03	4,249.97
822 Miscellaneous State Grant	0.00	9,156.91	-9,156.91
823 Advancing Agriculture Education Program	200.00	200.00	0.00
833 Miscellaneous State Grant	237.57	237.57	0.00
842 Title VII, Indian Education	13,267.55	13,267.55	0.00
843 Title VII, Indian Education	322,691.00	322,691.00	0.00
863 Vo Ed Carl Perkins Basic Grant	40,528.62	40,528.62	0.00
872 GEAR UP	347.66	347.66	0.00
882 GEAR UP	6,637.99	6,637.99	0.00
883 GEAR UP	69,220.18	69,220.18	0.00
893 GEAR UP	1,916.59	1,916.59	0.00
Total	521,465.87	536,031.30	-14,565.43



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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	159.15	42.14
1112 District Levy - Personal Property	82.47	3.53
1123 Coal Gross Proceeds	7,649.64	8,287.00
1190 Penalties and Interest on Taxes	16.39	12.27
1510 Interest Earnings	597.33	396.01
1530 Net Increase (Decrease) in the Fair Value of Investments	-301.65	-953.44
1940 Textbook Sales and Rentals	0.00	160.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,203.33	7,947.51

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

PRC Program Function Object	2012 Value	2013 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	7,743.17	6,021.06
2XX Personal Services - Employee Benefits	31.32	22.68
3XX Purchased Professional and Technical Services	245.55	494.20
5XX Other Purchased Services	0.00	31.08
6XX Supplies and Materials	1,366.00	1,260.50
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	1,725.00
2XX Personal Services - Employee Benefits	0.00	8.38
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	647.60	0.00
6XX Supplies and Materials	33.01	0.00
322		
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	183.16	0.00
2XX Personal Services - Employee Benefits	0.80	0.00
322 Subtotal	183.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,250.61	9,562.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						36,924.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,947.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,562.90	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,308.85	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2.40	0.45
1982 Summer Session - Driver's Education Fees	1,400.00	1,025.00
3260 State Driver's Education Reimbursement	5,000.00	5,552.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,402.40	6,577.55

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	0.00	9,454.00
2XX Personal Services - Employee Benefits	0.00	45.96
5XX Other Purchased Services	0.00	710.23
6XX Supplies and Materials	1,311.93	776.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,311.93	10,986.77

Schedule Of Changes Worksheet

Beginning Fund Balance	11,147.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,577.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,986.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,738.72	(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	786.27	513.81
1530 Net Increase (Decrease) in the Fair Value of Investments	-387.23	-1,220.05
5300 Operating Transfers from Other Funds	9,059.90	294.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,458.94	-411.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	271.28	129.76
2XX Personal Services - Employee Benefits	1.19	0.63
22XX Educational Media Services		
1XX Personal Services - Salaries	458.94	0.00
2XX Personal Services - Employee Benefits	2.02	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	4,731.50
2XX Personal Services - Employee Benefits	0.00	23.01
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,249.33	0.00
2XX Personal Services - Employee Benefits	5.48	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,347.58	845.80
2XX Personal Services - Employee Benefits	175.98	50.91
810 Community Recreation		
33XX Community Services		
1XX Personal Services - Salaries	1,324.78	294.90
2XX Personal Services - Employee Benefits	5.81	17.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,842.39	6,094.26



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						50,082.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						-411.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,094.26	(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)						43,575.97	(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	2,185.41	991.72
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,214.97	-4,725.55
4820 Federal Impact Aid - Title VIII	688,855.79	1,484,370.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	689,826.23	1,480,636.68

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	57,357.38	226,092.60
2XX Personal Services - Employee Benefits	25,299.85	48,218.18
5XX Other Purchased Services	3,025.00	3,241.43
6XX Supplies and Materials	424.40	890.06
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	39,659.23
2XX Personal Services - Employee Benefits	0.00	19,162.74
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	8,044.18
2XX Personal Services - Employee Benefits	147.52	483.03
5XX Other Purchased Services	0.00	921.39
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	21,747.51
2XX Personal Services - Employee Benefits	1,134.38	7,808.73
4XX Purchased Property Services	0.00	50.00
5XX Other Purchased Services	0.00	957.39
6XX Supplies and Materials	68,168.08	451.01
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	3,585.90
2XX Personal Services - Employee Benefits	2,469.96	793.62
3XX Purchased Professional and Technical Services	211.83	3,401.15
4XX Purchased Property Services	0.00	406.80
5XX Other Purchased Services	1,212.85	1,323.66
6XX Supplies and Materials	0.00	753.77
810 Dues and Fees	7,319.00	5,176.88
24XX Support Services - School Administration		
1XX Personal Services - Salaries	9,644.90	20,558.03
2XX Personal Services - Employee Benefits	4,776.19	3,917.49
5XX Other Purchased Services	0.00	343.53
6XX Supplies and Materials	1,872.60	3,425.60
810 Dues and Fees	0.00	940.00



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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				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	3,968.05
			2XX Personal Services - Employee Benefits	1,498.00	671.14
			6XX Supplies and Materials	0.00	243.32
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	262,910.54	83,977.09
			2XX Personal Services - Employee Benefits	44,207.92	11,383.89
			3XX Purchased Professional and Technical Services	1,179.87	13,280.03
			4XX Purchased Property Services	176,646.56	189,614.70
			5XX Other Purchased Services	341.00	1,312.70
			6XX Supplies and Materials	118,959.79	127,831.78
			7XX Property and Equipment Acquisition	20,332.71	8,587.50
			810 Dues and Fees	146.67	52.83
			8XX Other Expenditures	15.66	160.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,093.49	169.87
			6XX Supplies and Materials	0.00	294.16
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	96,690.16
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	16,476.97
			2XX Personal Services - Employee Benefits	0.00	5,312.07
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,780.00	44,333.93
			2XX Personal Services - Employee Benefits	55,125.11	10,852.67
			5XX Other Purchased Services	1,383.79	3,915.39
			6XX Supplies and Materials	1,072.20	989.72
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	7,260.00	6,266.93
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	230.00	0.00
		27XX Student Transportation Services			
			6XX Supplies and Materials	221.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	63,145.52
			2XX Personal Services - Employee Benefits	0.00	11,785.08
			6XX Supplies and Materials	0.00	528.18
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	1,078.80



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	2,097.40
			2XX Personal Services - Employee Benefits	0.00	31.46
			5XX Other Purchased Services	0.00	1,780.89
			6XX Supplies and Materials	0.00	786.43
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	71,516.57	6,147.60
			2XX Personal Services - Employee Benefits	14,441.28	1,981.41
			3XX Purchased Professional and Technical Services	1,455.00	150.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	12,612.42
			2XX Personal Services - Employee Benefits	3,278.40	2,618.81
			3XX Purchased Professional and Technical Services	900.00	0.00
			4XX Purchased Property Services	0.00	211.82
			5XX Other Purchased Services	0.00	13,762.53
			6XX Supplies and Materials	0.00	7,336.50
	820 Civic Services				
		33XX Community Services			
			6XX Supplies and Materials	255.51	5.75
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	25,051.32	5,589.85
			4XX Purchased Property Services	25,200.79	1,722.19
			6XX Supplies and Materials	483.50	1,605.63
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	15,000.00
183 Johnson O'Malley (JOM)					
	410 Miscellaneous Federal Grants Direct from Feds				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	2,398.40
753 Title I, Part E, Striving Readers					
	423 Montana Striving Readers Grant				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,781.65
771					
	420 Title I, Part A, Improving Basic Programs				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	1,449.53	0.00
772 Title I - Schoolwide					



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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
772	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,798.35	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	17,274.14	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	1,117.76	466.39
		772 Subtotal		21,190.25	466.39
773	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	4,221.67
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	16,457.28
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	3,636.99
		773 Subtotal		0.00	24,315.94
822	Miscellaneous State Grant				
	410 Miscellaneous Federal Grants Direct from Feds				
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	230.39	0.00
842	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	29,313.00	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,810.34	0.00
		842 Subtotal		32,123.34	0.00
843	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	20,361.59
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	3,034.64
		843 Subtotal		0.00	23,396.23
882	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			



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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
882	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	114.42	0.00
883	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	88.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,077,158.55</u>	<u>1,256,164.01</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					89,261.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,480,636.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,256,164.01	(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)					313,734.06	(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	3,125.16	2,333.82
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,576.26	-5,645.52
1900 Other Revenue from Local Sources	29,692.43	0.00
3281 State Technology Aid	3,713.75	3,595.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,955.08	283.43

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	166.67	125.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	166.67	125.00

Schedule Of Changes Worksheet

Beginning Fund Balance	201,545.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	283.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	125.00	(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)	201,704.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,862.83	1,543.82
1530 Net Increase (Decrease) in the Fair Value of Investments	-941.50	-4,133.52
3445 State Combined Fund School Block Grant	22,002.71	33,423.31
3447 SB372 Combined Block Grant Reimbursement	0.00	6,734.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,924.04	37,568.21

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 5XX Other Purchased Services	0.00	8,237.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8,237.87

Schedule Of Changes Worksheet

Beginning Fund Balance	125,007.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,568.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,237.87	(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)	154,337.51	(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
1111 District Levy - Real Property	359,820.18	422,317.99
1112 District Levy - Personal Property	39,444.30	33,263.06
1190 Penalties and Interest on Taxes	1,163.45	1,263.64
1510 Interest Earnings	10,753.95	11,176.42
1530 Net Increase (Decrease) in the Fair Value of Investments	-3,349.78	-23,923.47
1900 Other Revenue from Local Sources	0.00	14.37
3120 State Guaranteed Tax Base Aid	71,311.45	74,590.38
4100 Federal Miscellaneous Grants - Direct from Feds	405,750.00	388,099.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	884,893.55	906,802.26

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	405,750.00	405,750.00
860 Agent Fees/Issuance Costs	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	405,750.00	406,250.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,329,052.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	906,802.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	406,250.00	(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)	1,829,604.69	(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	60,332.28	60,405.82
1112 District Levy - Personal Property	5,634.21	4,810.18
1190 Penalties and Interest on Taxes	262.11	270.85
1510 Interest Earnings	13,570.65	927.93
1530 Net Increase (Decrease) in the Fair Value of Investments	-6,941.13	-750.25
1900 Other Revenue from Local Sources	58,000.00	48,002.38

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,858.12	113,666.91
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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		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	39,500.00	217.13
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	716,961.95	605,485.25

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	756,461.95	605,702.38
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Schedule Of Changes Worksheet

Beginning Fund Balance	568,489.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,666.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	605,702.38	(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)	76,454.48	(5)



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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	10,926.16	7,295.79
1530 Net Increase (Decrease) in the Fair Value of Investments	-5,567.53	-17,597.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,358.63	-10,301.66

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		
4XX Purchased Property Services	166.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	166.67	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	638,801.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-10,301.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	628,499.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1.61	2.97
1800 Revenue from Community Services Activities	61,977.50	51,205.95
1900 Other Revenue from Local Sources	2,749.75	2,359.00
1945 Fees - Users/Resale of Supplies	518.00	452.00
1960 Services Provided Other Local Governmental Units	31,000.00	31,000.00
5300 Operating Transfers from Other Funds	60,000.00	60,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	120,000.00	120,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	276,246.86	265,019.92

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	205,988.64	180,898.81
2XX Personal Services - Employee Benefits	7,173.69	5,942.22
3XX Purchased Professional and Technical Services	0.00	2,045.00
4XX Purchased Property Services	29,492.32	35,031.75
5XX Other Purchased Services	2,511.95	5,737.30
6XX Supplies and Materials	30,117.56	36,293.86
8XX Other Expenditures	1,067.00	506.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	276,351.16	266,454.94



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,843.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						265,019.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						266,454.94	(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)						408.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	224,940.31	309,573.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	224,940.31	309,573.00

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	236,251.69	279,433.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	236,251.69	279,433.22

Schedule Of Changes Worksheet

Beginning Fund Balance	204,042.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	309,573.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	279,433.22	(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)	234,182.05	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	91,987.30	83,581.29
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	125,766.76	131,263.05
XX	39X 1XXX 112	Certified Teacher Staff Salaries	286,088.10	269,194.05
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,453,936.05	920,142.97
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,337.57	16,703.76
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	381.38	1,011.03
XX	XXX 26XX 41X	Energy Utility Services	70,231.83	84,391.79
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	1,775.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	6,668,366.72	700,400.41
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	16,125.84	19,499.66
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	26,354.48	48,237.87
XX	XXX XXXX 563	Educational Fees to Detention Facilities	6,140.00	2,140.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	66,207.33
b. Related Services Block Grant Entitlement	22,067.64
c. Total Entitlements Subject to Reversion	88,274.97

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)]	117,405.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	341,672.62
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	225,814.04	0.00	0.00	44,333.93
280	1XXX	2XX	41,095.50	0.00	0.00	10,852.67
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	34.99	0.00	0.00	3,915.39
280	1XXX	6XX	4,903.45	0.00	0.00	989.72
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	2,120.00	0.00	0.00	6,266.93
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	1,346.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			275,313.98	0.00	0.00	341,672.62

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	109,159.00	0.00	0.00	0.00	109,159.00
Land Improvements	1,319,076.48	0.00	1,775.00	0.00	1,320,851.48
Buildings	3,433,035.95	0.00	9,852,406.80	2,583.33	13,282,859.42
Machinery and Equipment	1,216,166.91	0.00	14,838.81	0.00	1,231,005.72
Construction in Progress	8,689,822.76	0.00	21,140.50	8,689,822.76	21,140.50
Totals at Historical Cost	14,767,261.10	0.00	9,890,161.11	8,692,406.09	15,965,016.12
Less Accumulated Depreciation For:					
Improvement Accum	455,496.19	0.00	56,659.81	0.00	512,156.00
Building Accum	2,204,236.92	0.00	66,561.70	913.00	2,269,885.62
Machinery and Equipment Accum	882,278.90	0.00	78,560.73	0.00	960,839.63
Total Accumulated Depreciation	3,542,012.01	0.00	201,782.24	913.00	3,742,881.25
Governmental Activities, Capital Assets, net	11,225,249.09	0.00	9,688,378.87	8,691,493.09	12,222,134.87

* 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)	20,771.78	0.00	0.00
Support Services Staff (22XX)	2,921.67	0.00	0.00
General Administration (23XX)	4,345.01	0.00	0.00
School Administration (24XX)	5,925.14	0.00	0.00
Financial Administration (25XX)	391.67	0.00	0.00
Operations and Maintenance (26XX)	49,485.08	0.00	0.00
Transportation (27XX)	30,847.48	0.00	0.00
Food Service (31XX)	350.60	0.00	0.00
Enterprise Operations (32XX)	14,976.56	0.00	0.00
Extracurricular (34XX, 35XX)	71,767.25	0.00	0.00
Total Depreciation for FY2013	201,782.24	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
06/15/2011	7,500,000.00	0.00	0.00	0.00	7,500,000.00	0.00	7,500,000.00
Compensated Absences	478,053.50	0.00	6,094.26	11,669.49	460,289.75	46,028.98	414,260.77
Total Governmental Activity							
Long-Term Liabilities	7,978,053.50	0.00	6,094.26	11,669.49	7,960,289.75	46,028.98	7,914,260.77

* 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.