



Trustees' Financial Summary

FY2012-13

Submit ID: 0487-21772495

25 Lewis & Clark County
0487 Helena 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: Kim Harris **Phone #:** (406) 324-2007

(Signature)

(Date)

Chair, Board of Trustees: Elizabeth Goldes

(Signature)

(Date)

County Superintendent: Marsha Davis

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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 #
001	State OTO FullTime Kindergarten Startup	STATE		state
003	Jobs for Montana Graduates	STATE		State
004	YouhConnections Sustainability	LOCAL		
005	Youth Connections Outside Contracts	LOCAL	None	None
007	Project Success Sustainability	LOCAL	None	None
008	SSHS Sustainability	LOCAL	None	None
010	You Got Served	LOCAL		
014	Battle of the Books	LOCAL	None	None
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
029	CRA Summer Music	LOCAL		
032	Broadwater Adequate Yearly Progress	FEDERAL	None	84.010
033	Bryant Annual Yearly Progress	FEDERAL	None	84.010
039	Staples Recycling	LOCAL		
041	Smith Lowes ToolBox	LOCAL	None	None
042	Four Georgians Accounts	LOCAL	None	None
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL		
062	WGBH SACC	LOCAL	582902	None
063	FSLC Accounts	LOCAL		
064	Intermountain Medicaid	STATE		
071	SACC MOST	FEDERAL	0902MOST0132	93.558
074	State OTO Indian Education for All	STATE		state
097	Drug Free CSP 2013	FEDERAL	5H79SPO12281-09	93.276
098	Drug Free CSP	FEDERAL	5H79SPO02281-10	93.276
100	Elementary Field Trips	LOCAL		
104	4 G's 1 Class @ Time	LOCAL		
107	Cablevision Cyberbullying Prevention	LOCAL	None	None
115	No Kid Hungry Summer Meal 2013	STATE	None	None
116	SILC MSU	FEDERAL	62621509 SILC	84.366B
118	Make Up School	LOCAL		
119	Summer School Enrichment	LOCAL		
120	Western Mt College	LOCAL	None	None
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
141	I Camp Smith School	LOCAL	None	None
143	Jim Darcy QWest	LOCAL	None	None



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PRC	Title	Project Type	Project Number	CFDA #
150	No Kid Hungry Summer Meals	STATE	None	state
162	Safe Schools Healthy Schools	FEDERAL	Q184L090210-11A	84.184L
163	Safe Schools Healthy Schools	FEDERAL	Q184LO90210-12A	84.184L
170	Warren Donation	LOCAL	None	None
172	Central Afterschool	LOCAL		
173	Bryant Fundraiser	LOCAL	None	None
175	Central Help for Kids	LOCAL		
177	SACC No Kid Hungry	STATE	None	None
182	Darcy Memorial	LOCAL		
205	2012 STOP Grant	FEDERAL	5H79SPO15315-04	93.243
216	MM Challenge - Graduation Matters	STATE	None	None
232	Miller Family Donation	LOCAL	None	None
234	MDU Resources Central Reading Program	LOCAL		
241	Smith AISC	FEDERAL	None	45.025
262	Title II Part A	FEDERAL	2504881412	84.367
263	Title II Part A	FEDERAL	2504881413	84.367
272	Title II Part A Regional	FEDERAL	2504871411SLA	84.367
301	Computer Training	LOCAL		
302	G E D	LOCAL		
303	Summer Pottery	LOCAL	None	None
305	ResA4U Sustainability	LOCAL		
312	Title I - Schoolwide	FEDERAL	2504873112	Federal
313	Title I - Schoolwide	FEDERAL	2504873113	Federal
322	Title I Improving Basic Programs	FEDERAL	2504873112	84.010A
323	Title I Improving Basic Programs	FEDERAL	2504873113	84.010A
330	Bryant LCCF Library Grant	LOCAL	None	None
331	Bryant Miller Donation	LOCAL	None	None
332	Bryant Target Donations	LOCAL	None	None
333	Bryant Donations FY 12	LOCAL	None	None
334	Target AfterSchool Book Club	LOCAL	None	None
341	MT Cancer Control	STATE	None	None
342	Miller Donation Central	LOCAL	None	None
351	2010 CRA Exxon Mobile	LOCAL		
355	Hawthorne Donations	LOCAL	None	None
360	Broadwater Class Act	LOCAL	None	None
361	Broadwater Exxon Mobile	LOCAL	None	None
362	Broadwater Adequate Yearly Progress	FEDERAL	None	87.010



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
370	Deferred Maintenance & Energy Efficiency	STATE		NA
373	Elem ADA Upgrade Quality Schools	STATE	None	None
374	Quality Schools Planning Grant	STATE	None	None
376	Miller Donation Jefferson	LOCAL	None	None
380	4G's Miller Donations	LOCAL	None	None
381	Four G's Summer Music	LOCAL	None	None
382	Four G's iPod	LOCAL	None	None
383	MT Asthma Control	FEDERAL	None	93.070
391	Bison and Beyond FY 12	LOCAL	None	None
400	Rossiter Student Activities	LOCAL	None	None
406	OPI/Intermountain Tuition	LOCAL		
407	Title IV, Part B, 21st Century	FEDERAL	2504871711	84.287
408	Gifted and Talented	STATE	2504871310	State
411	Smith Miller Donations	LOCAL	None	None
413	Smith School Donations	LOCAL	None	None
420	Donations Gifted and Talented	LOCAL		
423	Gifted and Talented Walmart Foundation	LOCAL	None	None
424	East Meets West	FEDERAL	13R025	45.129
430	Jim Darcy Donations	LOCAL	None	None
451	Kessler Donations	LOCAL	None	None
508	Title VII, Indian Education	FEDERAL	S060A120856	84.060
510	CRA Art Center	LOCAL	None	None
512	Project Unify Special Olympics CRA	FEDERAL	None	84.380W
513	CRA Miller Donations	LOCAL	None	None
524	Miller Donation HMS	LOCAL	None	None
553	Youth Build	FEDERAL	YB-21311-11-60-A-30	17.274
562	Adult Basic Ed - State	STATE	250488-56-13	State
563	ABE (Adult Basic Ed)	FEDERAL	250488-56-13	84.002
572	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875712	84.196
573	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875713	84.196
771	Maintenance Accounts	LOCAL		
773	IDEA Part B	FEDERAL	V2504877713	84.027
793	IDEA Preschool	FEDERAL	2504877913	84.173A
820	IEFA MT Regional Professional Development	STATE	25048746II IMP	
910	Budget Amendment			



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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)	135,441.41	821,959.57		124,691.16
02	Taxes Receivable - Real and Personal (120-149)	335,543.86	58,346.45		
03	Taxes Receivable - Protested (150-159)	1,899,855.19	341,847.79		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				12,394.23
06	Other Current Assets (190-210)	8,315.14			101.20
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,379,155.60	1,222,153.81		137,186.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	7,676.00			49,053.91
25	Deferred Revenue (680)	2,235,399.05	400,194.24		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,243,075.05	400,194.24		49,053.91
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	854,895.28	88,802.54		
48	Fund Balance for Budget	-718,814.73	733,157.03		88,132.68
52	TOTAL FUND BALANCE/EQUITY	136,080.55	821,959.57		88,132.68
53	TOTAL LIABILITIES AND FUND BALANCE	2,379,155.60	1,222,153.81		137,186.59



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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)	10,761.88	1,133,923.71	-428,409.36	265,323.63
02	Taxes Receivable - Real and Personal (120-149)	12.04			12,814.50
03	Taxes Receivable - Protested (150-159)				67,905.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		38,287.10	3,011,478.17	
06	Other Current Assets (190-210)			35,271.66	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,773.92	1,172,210.81	2,618,340.47	346,043.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7,295.85		
25	Deferred Revenue (680)	12.04		24,881.43	80,719.52
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12.04	7,295.85	24,881.43	80,719.52
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			352,459.88	19,253.46
48	Fund Balance for Budget	10,761.88	1,164,914.96	2,240,999.16	246,070.17
52	TOTAL FUND BALANCE/EQUITY	10,761.88	1,164,914.96	2,593,459.04	265,323.63
53	TOTAL LIABILITIES AND FUND BALANCE	10,773.92	1,172,210.81	2,618,340.47	346,043.15



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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)			20,749.61	
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)			18,059.02	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			38,808.63	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			38,808.63	
52	TOTAL FUND BALANCE/EQUITY			38,808.63	
53	TOTAL LIABILITIES AND FUND BALANCE			38,808.63	



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	865,657.07			184,158.46
02	Taxes Receivable - Real and Personal (120-149)	17,487.63			4,499.80
03	Taxes Receivable - Protested (150-159)	100,520.31			85,367.08
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	983,665.01			274,025.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				100.00
25	Deferred Revenue (680)	118,007.94			89,866.88
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	118,007.94			89,966.88
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	101,506.90			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	764,150.17			184,058.46
52	TOTAL FUND BALANCE/EQUITY	865,657.07			184,058.46
53	TOTAL LIABILITIES AND FUND BALANCE	983,665.01			274,025.34



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,965.30	1,070,736.85	131,435.79	
02	Taxes Receivable - Real and Personal (120-149)		33,341.68		
03	Taxes Receivable - Protested (150-159)		193,126.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,141.04	
06	Other Current Assets (190-210)			3,472.25	
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	27,965.30	1,297,205.13	136,049.08	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,366.86	
25	Deferred Revenue (680)		226,468.28	8,205.50	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		226,468.28	10,572.36	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		95,989.71		
41	Unrestricted Net Assets (940)			125,476.72	
48	Fund Balance for Budget	27,965.30	974,747.14		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	27,965.30	1,070,736.85	125,476.72	
53	TOTAL LIABILITIES AND FUND BALANCE	27,965.30	1,297,205.13	136,049.08	



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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)			254,712.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			106,308.52	
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			361,020.60	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			28,440.51	
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			28,440.51	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			332,580.09	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			332,580.09	
53	TOTAL LIABILITIES AND FUND BALANCE			361,020.60	



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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)		-25,616.75	11,531,861.79	229,124.50
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		65.95	5,088.00	
07	Inventories (220 & 230)		44,151.46		
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		18,600.66	11,536,949.79	229,124.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		9,565.50		
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		9,565.50		
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		9,035.16	11,536,949.79	229,124.50
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		9,035.16	11,536,949.79	229,124.50
53	TOTAL LIABILITIES AND FUND BALANCE		18,600.66	11,536,949.79	229,124.50



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		250,000.00	163,430.66	
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		250,000.00	163,430.66	
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)			11,825.50	
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		250,000.00	151,605.16	
52	TOTAL FUND BALANCE/EQUITY		250,000.00	163,430.66	
53	TOTAL LIABILITIES AND FUND BALANCE		250,000.00	163,430.66	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,266.07	2,519,055.32		
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	130,266.07	2,519,055.32		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	130,266.07	2,519,055.32		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	130,266.07	2,519,055.32		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	130,266.07	2,519,055.32		



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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				



Trustees' Financial Summary

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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	8,922,306.16	9,204,040.74
1112 District Levy - Personal Property	250,966.16	183,467.93
1113 District Levy - Heavy Motor Vehicles	22,984.32	21,565.50
1114 District Levy - Pers Prop/Mobile Homes	81,985.79	84,642.22
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	192,439.59	880.08
1190 Penalties and Interest on Taxes	47,847.55	33,260.81
1320 Tuition from Schl Dists Within State	188,311.83	198,048.21
1510 Interest Earnings	4,061.71	2,725.85
1900 Other Revenue from Local Sources	2,717.28	300.01
1940 Textbook Sales and Rentals	2,863.07	0.00
1945 Fees - Users/Resale of Supplies	0.00	2,410.53
3110 Direct State Aid	11,859,129.71	12,155,962.78
3111 Quality Educator	1,126,860.23	1,103,512.88
3112 At Risk Student	102,949.47	99,955.95
3113 Indian Education For All	106,488.00	106,447.20
3114 American Indian Achievement Gap	46,000.00	47,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,892,384.35	1,852,166.47
3120 State Guaranteed Tax Base Aid	5,205,660.57	5,358,047.76
3444 State School Block Grant	1,338,856.79	1,419,710.21
3446 SB372 Block Grant Reimbursement	0.00	66,723.10
7810 Education Jobs Fund	13,908.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,408,721.34	31,941,068.23

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	17,313,081.91	17,625,042.91
2XX Personal Services - Employee Benefits	58,818.04	59,000.53
3XX Purchased Professional and Technical Services	3,145.20	5,575.39
4XX Purchased Property Services	9,791.05	11,076.40
5XX Other Purchased Services	172,058.29	178,131.34
6XX Supplies and Materials	186,935.57	230,166.65
7XX Property and Equipment Acquisition	18,835.07	221,113.21
810 Dues and Fees	784.96	615.53
21XX Support Services - Students		
1XX Personal Services - Salaries	528,637.83	735,442.30
2XX Personal Services - Employee Benefits	2,610.48	2,507.83
3XX Purchased Professional and Technical Services	22,078.92	65,683.10
5XX Other Purchased Services	5,521.70	7,408.02



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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				
			6XX Supplies and Materials	21,606.17	15,311.71
			810 Dues and Fees	0.00	149.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	177,254.65	8,263.53
			2XX Personal Services - Employee Benefits	718.45	29.65
			3XX Purchased Professional and Technical Services	425.00	34,200.00
			5XX Other Purchased Services	56,382.80	3,212.20
			6XX Supplies and Materials	107,519.02	576,806.25
			7XX Property and Equipment Acquisition	155.55	72,103.24
			810 Dues and Fees	8,302.00	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	974,182.44	1,015,463.01
			2XX Personal Services - Employee Benefits	3,358.03	3,371.57
			5XX Other Purchased Services	236.00	0.00
			6XX Supplies and Materials	39,757.70	41,452.42
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	327,359.30	168,519.63
			2XX Personal Services - Employee Benefits	2,691.37	1,500.84
			3XX Purchased Professional and Technical Services	109,278.39	65,837.59
			4XX Purchased Property Services	550.61	609.00
			5XX Other Purchased Services	60,122.11	50,059.80
			6XX Supplies and Materials	16,120.80	19,853.16
			810 Dues and Fees	13,290.13	12,872.13
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	2,166,587.34	2,236,889.90
			2XX Personal Services - Employee Benefits	7,453.65	7,524.78
			3XX Purchased Professional and Technical Services	1,611.86	2,374.45
			4XX Purchased Property Services	126.50	3,258.03
			5XX Other Purchased Services	30,705.16	75,158.57
			6XX Supplies and Materials	29,030.25	37,956.77
			7XX Property and Equipment Acquisition	15,818.42	0.00
			810 Dues and Fees	306.00	7,433.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	187,565.11	87,124.70
			2XX Personal Services - Employee Benefits	1,291.13	40.46
			3XX Purchased Professional and Technical Services	3,252.58	4,830.86
			4XX Purchased Property Services	1,807.14	1,807.12
			5XX Other Purchased Services	268,766.73	221,229.15
			6XX Supplies and Materials	3,799.13	5,507.39
			7XX Property and Equipment Acquisition	0.00	1,404.60
			810 Dues and Fees	1,206.00	789.40
	26XX Operation and Maintenance of Plant 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					
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	2,266,669.37	2,074,115.47
			2XX Personal Services - Employee Benefits	107,797.38	94,423.65
			3XX Purchased Professional and Technical Services	45,103.31	31,587.29
			4XX Purchased Property Services	830,006.65	767,123.61
			5XX Other Purchased Services	15,061.64	16,023.92
			6XX Supplies and Materials	302,017.52	223,559.79
			7XX Property and Equipment Acquisition	6,203.93	0.00
			810 Dues and Fees	5,369.02	2,873.10
4XXX Facilities Acquisition and Construction Services					
			6XX Supplies and Materials	0.00	340.00
			7XX Property and Equipment Acquisition	2,400.00	0.00
210 Non-Federal Alternative Education					
1XXX Instruction					
			1XX Personal Services - Salaries	124,611.55	82,133.49
			2XX Personal Services - Employee Benefits	368.89	223.83
			5XX Other Purchased Services	288.60	56.61
			6XX Supplies and Materials	0.00	124.75
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	2,845,271.25	3,111,129.46
			2XX Personal Services - Employee Benefits	8,396.11	9,014.60
			3XX Purchased Professional and Technical Services	250.00	0.00
			5XX Other Purchased Services	2,420.63	1,514.30
			6XX Supplies and Materials	13,837.70	14,072.45
			7XX Property and Equipment Acquisition	5,432.00	4,517.91
21XX Support Services - Students					
			1XX Personal Services - Salaries	1,369,937.50	1,092,237.13
			2XX Personal Services - Employee Benefits	3,993.49	3,645.11
			3XX Purchased Professional and Technical Services	27.97	5,400.00
			5XX Other Purchased Services	7,161.18	5,605.70
			6XX Supplies and Materials	7,494.96	5,917.90
			810 Dues and Fees	60.00	30.00
221X Improvement of Instruction Services					
			6XX Supplies and Materials	197.01	0.00
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	0.00	14,003.12
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	83,094.02	79,653.11
			2XX Personal Services - Employee Benefits	302.72	274.44
			3XX Purchased Professional and Technical Services	657.99	481.00
			5XX Other Purchased Services	5,077.06	6,750.88
			6XX Supplies and Materials	1,115.12	2,819.62



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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
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
			7XX Property and Equipment Acquisition	0.00	17,980.27
			810 Dues and Fees	174.00	177.00
		25XX Support Services - Business			
			5XX Other Purchased Services	50,000.00	0.00
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	1,442.97	1,135.80
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	277,711.76	287,284.13
			2XX Personal Services - Employee Benefits	961.39	959.55
			3XX Purchased Professional and Technical Services	1,200.00	5,524.22
			4XX Purchased Property Services	1,486.30	702.00
			5XX Other Purchased Services	12,289.09	11,185.65
			6XX Supplies and Materials	5,029.14	3,265.57
			7XX Property and Equipment Acquisition	0.00	334.90
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	93,060.26	99,264.27
			2XX Personal Services - Employee Benefits	331.39	339.62
			3XX Purchased Professional and Technical Services	10,911.66	1,300.00
			5XX Other Purchased Services	3,648.79	5,577.47
			6XX Supplies and Materials	5,391.14	671.46
			7XX Property and Equipment Acquisition	16,216.28	0.00
		24XX Support Services - School Administration			
			5XX Other Purchased Services	280.00	0.00
			7XX Property and Equipment Acquisition	1,243.54	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	15,048.99	13,596.60
			2XX Personal Services - Employee Benefits	58.46	51.88
			3XX Purchased Professional and Technical Services	400.00	0.00
			4XX Purchased Property Services	940.00	80.00
			5XX Other Purchased Services	4,019.94	65.12
			6XX Supplies and Materials	8,642.23	9,829.98
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	63,072.00	64,987.76
			2XX Personal Services - Employee Benefits	250.68	247.99
			3XX Purchased Professional and Technical Services	1,104.00	498.75
			5XX Other Purchased Services	646.07	862.84
			6XX Supplies and Materials	374.32	9,721.61



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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
	890 Other Community Services				
		33XX Community Services			
			3XX Purchased Professional and Technical Services	0.00	962.50
			5XX Other Purchased Services	0.00	1,875.34
			6XX Supplies and Materials	0.00	624.33
			810 Dues and Fees	0.00	62.50
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	31,825.50	0.00
			2XX Personal Services - Employee Benefits	110.76	0.00
			3XX Purchased Professional and Technical Services	40.00	0.00
			5XX Other Purchased Services	1,789.49	0.00
			6XX Supplies and Materials	347.04	0.00
			810 Dues and Fees	335.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	40,330.50	42,304.50
			2XX Personal Services - Employee Benefits	160.12	163.60
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	100,000.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	42,331.02	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>31,714,764.94</u>	<u>32,255,996.57</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-318,807.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,941,068.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,255,996.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	854,895.28	Less Last Year	85,078.76	(4b)		769,816.52	
						769,816.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						136,080.55	(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	1,533,428.72	1,602,241.04
1112 District Levy - Personal Property	44,212.24	31,837.35
1113 District Levy - Heavy Motor Vehicles	3,931.93	3,753.59
1114 District Levy - Pers Prop/Mobile Homes	15,103.79	14,807.43
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	28,891.40	153.17
1190 Penalties and Interest on Taxes	8,700.09	5,956.05
1420 Trans Fees from Other Schl Dists Within State	19,741.07	30,725.94
1510 Interest Earnings	2,476.73	2,039.82
1900 Other Revenue from Local Sources	4,875.20	0.00
2220 County On-Schedule Trans Reimb	442,444.03	456,274.88
3210 State On-Schedule Trans Reimb	442,444.04	466,024.89
3444 State School Block Grant	70,468.60	84,300.20
3446 SB372 Block Grant Reimbursement	0.00	11,414.33
910 Budget Amendment		
2220 County On-Schedule Trans Reimb	9,701.80	0.00
3210 State On-Schedule Trans Reimb	9,701.80	0.00
910 Subtotal	19,403.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,636,121.44	2,709,528.69

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		
1XX Personal Services - Salaries	0.00	63,331.87
2XX Personal Services - Employee Benefits	0.00	221.59
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	0.00	17,509.44
7XX Property and Equipment Acquisition	0.00	26,673.21
27XX Student Transportation Services		
1XX Personal Services - Salaries	123,522.35	126,814.41
2XX Personal Services - Employee Benefits	496.99	372.51
3XX Purchased Professional and Technical Services	9,968.24	46,700.61
5XX Other Purchased Services	1,329,194.04	1,812,587.18
6XX Supplies and Materials	208,133.23	210,573.37
7XX Property and Equipment Acquisition	1,968.20	0.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	19,328.75
280 Special Education - Local and State		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation 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				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	144,939.25	103,805.09
			2XX Personal Services - Employee Benefits	364.45	372.51
			5XX Other Purchased Services	542,469.98	522,030.98
			6XX Supplies and Materials	60,500.58	78,654.85
	910 Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			5XX Other Purchased Services	19,403.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,440,960.91	3,028,976.37

Schedule Of Changes Worksheet

Beginning Fund Balance					1,052,604.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,709,528.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,028,976.37	(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	88,802.54	Less Last Year	0.00	(4b)	88,802.54	
					88,802.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					821,959.57	(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	832.84	606.06
1611 National School Lunch Program	941,042.43	824,098.62
1900 Other Revenue from Local Sources	69,705.36	23,031.45
3220 State Food Services Match	0.00	12,394.23
4550 Federal Child Nutrition	1,166,753.78	1,171,103.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,178,334.41	2,031,234.05

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	41,758.50	42,018.13
2XX Personal Services - Employee Benefits	1,656.75	1,626.58
3XX Purchased Professional and Technical Services	20,553.76	20,195.22
5XX Other Purchased Services	2,190,110.97	2,001,269.77
6XX Supplies and Materials	23,679.25	24,832.88
7XX Property and Equipment Acquisition	0.00	42,862.34
810 Dues and Fees	0.00	34.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,277,759.23	2,132,839.78

Schedule Of Changes Worksheet

Beginning Fund Balance	189,738.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,031,234.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,132,839.78	(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)	88,132.68	(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	197.42	3.25
1112 District Levy - Personal Property	10.12	20.22
1114 District Levy - Pers Prop/Mobile Homes	21.84	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.56	4.19
1190 Penalties and Interest on Taxes	57.24	2.90
1510 Interest Earnings	31.82	29.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	319.00	59.93

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					10,701.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59.93	(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)					10,761.88	(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	5,482.81	4,333.22
2240 County Retirement Distribution	3,922,923.04	3,704,092.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,928,405.85	3,708,425.67

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,441.82
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,198,147.00	2,429,793.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	85,246.04	118,532.99
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	22,505.05	1,139.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	123,916.72	140,157.46
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	41,563.01	34,805.77
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	275,079.70	317,109.26
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	23,814.11	40,025.58
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	290,366.16	285,991.70
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	19,664.56	17,482.67
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	0.00	161.06
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,821.24	11,322.95
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	361,248.47	430,407.37
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	173,933.45	175,127.58



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0487 Helena Elem

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
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,549.99	12,939.31
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	14,420.53	14,310.60
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	13.79
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	35,259.54	39,605.08
	362 State Adult Basic & Literacy Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	5,168.11
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,815.35	16,526.66
	367 OTO Full-time Kindergarten Start-up				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	931.13
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	19,668.83	15,312.97
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	64.89
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	21,486.11	16,057.40
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,910.69	1,874.43
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,007.91	8,959.23
	860 Community Drug Free Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	1,787.58
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	0.00	2,466.27



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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
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	4,040.71	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	10,422.39	11,624.74
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	97,458.90	96,858.71
910 Budget Amendment					
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	286.14
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	202,005.11
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	9,854.45
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	94.71
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	0.00	11,652.23
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	2,893.64
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	26,363.43
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	3,327.60
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	0.00	23,776.42
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	1,453.45
		4XXX Facilities Acquisition and Construction Services			
			2XX Personal Services - Employee Benefits	0.00	13.39
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	941.35
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	35,782.66
		21XX Support Services - Students			



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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
910 Budget Amendment					
	280 Special Education - Local and State				
	21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	0.00	14,559.54
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	0.00	1,075.73
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	0.00	1,189.74
	329 State Miscellaneous Grants				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	1.15
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	3,292.64
	362 State Adult Basic & Literacy Education				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	429.66
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	1,373.97
	367 OTO Full-time Kindergarten Start-up				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	77.41
	610 Adult Continuing Education Programs				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	1,273.07
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	0.00	5.39
	650 Adult Basic Education/GED Programs				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	1,334.96
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	0.00	155.83
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	0.00	744.84
	860 Community Drug Free Programs				
	33XX Community Services				
			2XX Personal Services - Employee Benefits	0.00	148.61
	890 Other Community 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
910 Budget Amendment					
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	0.00	205.04
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	966.44
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	0.00	8,052.52
		910 Subtotal		<u>0.00</u>	<u>353,331.12</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>3,866,346.46</u></u>	<u><u>4,603,331.12</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance						2,059,820.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,708,425.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,603,331.12	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,164,914.96	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
003 Jobs for Montana Graduates	
3290 State - Other State Grants	1,602.71
004 YouhConnections Sustainability	
1920 Contributions/Donations from Private Sources	67,628.73
005 Youth Connections Outside Contracts	
1900 Other Revenue from Local Sources	10,833.18
007 Project Success Sustainability	
1920 Contributions/Donations from Private Sources	2,175.00
008 SSHS Sustainability	
1920 Contributions/Donations from Private Sources	4,050.00
023 MAC School Share	
3355 Medicaid - Miscellaneous	54,856.56
024 AWARE Flow through	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	387,934.82
029 CRA Summer Music	
1981 Summer School Fees	1,690.00
042 Four Georgians Accounts	
1920 Contributions/Donations from Private Sources	682.77
051 CRA Accounts	
1510 Interest Earnings	1.63
1900 Other Revenue from Local Sources	1,123.00
051 Subtotal	1,124.63
052 HMS Accounts	
1510 Interest Earnings	0.76
1900 Other Revenue from Local Sources	40.26
052 Subtotal	41.02
063 FSLC Accounts	
1510 Interest Earnings	0.77
1900 Other Revenue from Local Sources	441.63
063 Subtotal	442.40
064 Intermountain Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,208,140.76
071 SACC MOST	
4530 Adult Basic Education TANF	5,000.00
097 Drug Free CSP 2013	
4100 Federal Miscellaneous Grants - Direct from Feds	50,661.00
098 Drug Free CSP	
4100 Federal Miscellaneous Grants - Direct from Feds	88,071.99



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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
100 Elementary Field Trips	
1510 Interest Earnings	1,231.52
1900 Other Revenue from Local Sources	2.01
100 Subtotal	1,233.53
116 SILC MSU	
4650 Federal Miscellaneous Grants from OPI	575.56
118 Make Up School	
1900 Other Revenue from Local Sources	75.00
1981 Summer School Fees	2,655.00
118 Subtotal	2,730.00
119 Summer School Enrichment	
1981 Summer School Fees	4,550.00
124 MAC Student Services	
3355 Medicaid - Miscellaneous	310,968.80
3357 Montana Administrative Claiming Reimbursement	54,856.58
124 Subtotal	365,825.38
126 Aggregate Reim/Indirects	
1510 Interest Earnings	1,523.37
1900 Other Revenue from Local Sources	505.53
1920 Contributions/Donations from Private Sources	1,470.94
3290 State - Other State Grants	57,694.28
3357 Montana Administrative Claiming Reimbursement	54,856.56
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	193,286.87
126 Subtotal	309,337.55
141 I Camp Smith School	
1920 Contributions/Donations from Private Sources	20.13
150 No Kid Hungry Summer Meals	
3290 State - Other State Grants	480.02
163 Safe Schools Healthy Schools	
4100 Federal Miscellaneous Grants - Direct from Feds	1,295,144.15
170 Warren Donation	
1510 Interest Earnings	8.74
1920 Contributions/Donations from Private Sources	9,900.00
170 Subtotal	9,908.74
173 Bryant Fundraiser	
1920 Contributions/Donations from Private Sources	74.88
175 Central Help for Kids	



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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
175 Central Help for Kids	
1920 Contributions/Donations from Private Sources	200.00
177 SACC No Kid Hungry	
1920 Contributions/Donations from Private Sources	5,000.00
182 Darcy Memorial	
1510 Interest Earnings	2.17
205 2012 STOP Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	18,367.00
232 Miller Family Donation	
1920 Contributions/Donations from Private Sources	1,000.00
262 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	40,819.00
263 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	436,744.00
272 Title II Part A Regional	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	799.00
301 Computer Training	
1510 Interest Earnings	91.53
1900 Other Revenue from Local Sources	47.00
301 Subtotal	138.53
302 G E D	
1510 Interest Earnings	66.73
1900 Other Revenue from Local Sources	7,235.00
302 Subtotal	7,301.73
303 Summer Pottery	
1981 Summer School Fees	600.00
312 Title I - Schoolwide	
4940 Schoolwide Program	59,421.00
313 Title I - Schoolwide	
4940 Schoolwide Program	654,750.00
322 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	60,339.00
323 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	239,907.00
331 Bryant Miller Donation	
1920 Contributions/Donations from Private Sources	1,000.00
333 Bryant Donations FY 12	
1920 Contributions/Donations from Private Sources	79.49



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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
342 Miller Donation Central	
1920 Contributions/Donations from Private Sources	1,000.00
351 2010 CRA Exxon Mobile	
1920 Contributions/Donations from Private Sources	500.00
355 Hawthorne Donations	
1920 Contributions/Donations from Private Sources	4,817.79
360 Broadwater Class Act	
1920 Contributions/Donations from Private Sources	800.00
361 Broadwater Exxon Mobile	
1920 Contributions/Donations from Private Sources	500.00
362 Broadwater Adequate Yearly Progress	
4650 Federal Miscellaneous Grants from OPI	290.09
373 Elem ADA Upgrade Quality Schools	
3720 Quality Schools Facility Grant Program	1,488,391.17
374 Quality Schools Planning Grant	
3720 Quality Schools Facility Grant Program	25,000.00
376 Miller Donation Jefferson	
1920 Contributions/Donations from Private Sources	1,160.02
380 4G's Miller Donations	
1920 Contributions/Donations from Private Sources	4,489.40
381 Four G's Summer Music	
1900 Other Revenue from Local Sources	600.00
382 Four G's iPod	
1920 Contributions/Donations from Private Sources	2,300.00
383 MT Asthma Control	
4700 Federal Miscellaneous Grants from other State Agencies	500.00
400 Rossiter Student Activities	
1920 Contributions/Donations from Private Sources	28,070.85
407 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	84,600.00
408 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	11,095.00
411 Smith Miller Donations	
1920 Contributions/Donations from Private Sources	1,000.00
413 Smith School Donations	
1920 Contributions/Donations from Private Sources	3,984.37
420 Donations Gifted and Talented	
1920 Contributions/Donations from Private Sources	6,093.20
424 East Meets West	



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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
424 East Meets West	
4700 Federal Miscellaneous Grants from other State Agencies	1,494.61
430 Jim Darcy Donations	
1920 Contributions/Donations from Private Sources	3,581.00
451 Kessler Donations	
1920 Contributions/Donations from Private Sources	250.00
508 Title VII, Indian Education	
4130 Title VII Indian Education	68,158.00
510 CRA Art Center	
1920 Contributions/Donations from Private Sources	270.00
513 CRA Miller Donations	
1920 Contributions/Donations from Private Sources	1,000.00
524 Miller Donation HMS	
1920 Contributions/Donations from Private Sources	1,000.00
553 Youth Build	
4700 Federal Miscellaneous Grants from other State Agencies	57,948.54
562 Adult Basic Ed - State	
3620 State Adult Basic & Literacy Education	37,618.00
563 ABE (Adult Basic Ed)	
4540 Adult Basic & Literacy Education (ABLE)	70,125.00
572 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	1,669.00
573 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	2,930.00
771 Maintenance Accounts	
1510 Interest Earnings	1.79
1900 Other Revenue from Local Sources	344.35
771 Subtotal	346.14
773 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,425,506.00
793 IDEA Preschool	
4570 IDEA Preschool	47,481.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,785,852.61

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

PRC Program Function Object	2013 Value
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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
001 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	6,754.15
2XX Personal Services - Employee Benefits	25.78
6XX Supplies and Materials	10,221.50
7XX Property and Equipment Acquisition	1,304.00
	18,305.43
001 Subtotal	
003 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	0.38
6XX Supplies and Materials	1,502.33
	1,602.71
003 Subtotal	
004 YouhConnections Sustainability	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	532.27
4XX Purchased Property Services	35.00
5XX Other Purchased Services	16,515.12
6XX Supplies and Materials	2,500.47
8XX Other Expenditures	160.00
	19,742.86
004 Subtotal	
005 Youth Connections Outside Contracts	
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	10,797.91
2XX Personal Services - Employee Benefits	35.27
	10,833.18
005 Subtotal	
007 Project Success Sustainability	
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	2,168.69
2XX Personal Services - Employee Benefits	6.31
	2,175.00
007 Subtotal	
008 SSHS Sustainability	
860 Community Drug Free Programs	
33XX Community Services	



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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
008 SSHA Sustainability	
860 Community Drug Free Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	3,590.58
5XX Other Purchased Services	459.42
	4,050.00
008 Subtotal	
010 You Got Served	
820 Civic Services	
33XX Community Services	
6XX Supplies and Materials	408.43
860 Community Drug Free Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	2,222.17
	2,630.60
010 Subtotal	
023 MAC School Share	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	13,300.00
2XX Personal Services - Employee Benefits	50.75
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	22,478.55
221X Improvement of Instruction Services	
6XX Supplies and Materials	150,317.85
7XX Property and Equipment Acquisition	20,266.80
	206,413.95
023 Subtotal	
024 AWARE Flow through	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	387,934.82
029 CRA Summer Music	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	1,566.00
2XX Personal Services - Employee Benefits	5.98
6XX Supplies and Materials	463.18
	2,035.16
029 Subtotal	
042 Four Georgians Accounts	
1XX Regular Education Programs - Elementary/Secondary	



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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
097 Drug Free CSP 2013	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
1XX Personal Services - Salaries	13,104.08
2XX Personal Services - Employee Benefits	1,832.28
3XX Purchased Professional and Technical Services	23,421.02
4XX Purchased Property Services	12.50
5XX Other Purchased Services	7,741.33
6XX Supplies and Materials	1,300.29
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,249.50
	50,661.00
098 Drug Free CSP	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
1XX Personal Services - Salaries	39,557.70
2XX Personal Services - Employee Benefits	5,574.26
3XX Purchased Professional and Technical Services	25,628.92
5XX Other Purchased Services	12,505.95
6XX Supplies and Materials	3,431.87
810 Dues and Fees	2,003.29
	88,701.99
100 Elementary Field Trips	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
5XX Other Purchased Services	43,161.72
107 Cablevision Cyberbullying Prevention	
280 Special Education - Local and State	
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	5,000.00
116 SILC MSU	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	491.64
2XX Personal Services - Employee Benefits	83.92
	575.56
118 Make Up School	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	4,898.00
2XX Personal Services - Employee Benefits	18.70



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
124 MAC Student Services	
280 Special Education - Local and State	
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	42.31
3XX Purchased Professional and Technical Services	49,546.20
4XX Purchased Property Services	720.00
5XX Other Purchased Services	1,668.68
6XX Supplies and Materials	214.15
	306,840.74
124 Subtotal	
126 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	83,951.66
2XX Personal Services - Employee Benefits	294.62
3XX Purchased Professional and Technical Services	22,743.35
5XX Other Purchased Services	6,490.40
6XX Supplies and Materials	4,495.10
25XX Support Services - Business	
1XX Personal Services - Salaries	203,209.62
2XX Personal Services - Employee Benefits	682.68
3XX Purchased Professional and Technical Services	45,433.11
5XX Other Purchased Services	1,493.60
6XX Supplies and Materials	295.46
810 Dues and Fees	948.00
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	15,019.49
	385,057.09
126 Subtotal	
143 Jim Darcy QWest	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	56.98
150 No Kid Hungry Summer Meals	
329 State Miscellaneous Grants	
21XX Support Services - Students	
6XX Supplies and Materials	480.02
163 Safe Schools Healthy Schools	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
1XX Personal Services - Salaries	367,774.88
2XX Personal Services - Employee Benefits	45,397.17
3XX Purchased Professional and Technical Services	722,727.69



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
163 Safe Schools Healthy Schools	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
5XX Other Purchased Services	67,757.00
6XX Supplies and Materials	50,645.87
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	40,841.54
163 Subtotal	1,295,144.15
172 Central Afterschool	
920 Enterprise or Internal Service Programs	
32XX Enterprise Services	
1XX Personal Services - Salaries	3,598.20
2XX Personal Services - Employee Benefits	12.91
5XX Other Purchased Services	72.54
6XX Supplies and Materials	87.79
172 Subtotal	3,771.44
173 Bryant Fundraiser	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	74.88
175 Central Help for Kids	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	46.99
7XX Property and Equipment Acquisition	428.82
175 Subtotal	475.81
177 SACC No Kid Hungry	
920 Enterprise or Internal Service Programs	
32XX Enterprise Services	
6XX Supplies and Materials	4,008.66
7XX Property and Equipment Acquisition	991.34
177 Subtotal	5,000.00
205 2012 STOP Grant	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	16,976.58
5XX Other Purchased Services	81.21
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,309.21



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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
		205 Subtotal		18,367.00
232	Miller Family Donation			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		3XX Purchased Professional and Technical Services		50.00
		6XX Supplies and Materials		167.97
		232 Subtotal		217.97
234	MDU Resources Central Reading Program			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		73.84
		7XX Property and Equipment Acquisition		183.78
		234 Subtotal		257.62
262	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
		1XX Personal Services - Salaries		33,815.33
		2XX Personal Services - Employee Benefits		4,613.08
	21XX Support Services - Students			
		3XX Purchased Professional and Technical Services		1,320.00
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs		1,070.59
		262 Subtotal		40,819.00
263	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
		1XX Personal Services - Salaries		365,380.67
		2XX Personal Services - Employee Benefits		50,843.88
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs		20,519.45
		263 Subtotal		436,744.00
272	Title II Part A Regional			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	221X Improvement of Instruction Services			
		5XX Other Purchased Services		7.21
		6XX Supplies and Materials		7.01
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs		784.78



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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
		272	Subtotal	799.00
302	G E D			
	5XX Non-Public School Programs			
	1XXX Instruction			
		3XX	Purchased Professional and Technical Services	2,843.00
	650 Adult Basic Education/GED Programs			
	1XXX Instruction			
		5XX	Other Purchased Services	139.50
		7XX	Property and Equipment Acquisition	2,355.00
		302	Subtotal	5,337.50
303	Summer Pottery			
	180 Summer School			
	1XXX Instruction			
		8XX	Other Expenditures	12.72
305	ResA4U Sustainability			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
		3XX	Purchased Professional and Technical Services	3,897.38
312	Title I - Schoolwide			
	494 Schoolwide Program			
	1XXX Instruction			
		1XX	Personal Services - Salaries	28,299.64
		2XX	Personal Services - Employee Benefits	3,768.79
		5XX	Other Purchased Services	112.37
	21XX Support Services - Students			
		1XX	Personal Services - Salaries	22,196.56
		2XX	Personal Services - Employee Benefits	3,161.22
		8XX	Other Expenditures	325.45
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs	1,556.97
		312	Subtotal	59,421.00
313	Title I - Schoolwide			
	494 Schoolwide Program			
	1XXX Instruction			
		1XX	Personal Services - Salaries	351,301.26
		2XX	Personal Services - Employee Benefits	46,716.61
	21XX Support Services - Students			
		1XX	Personal Services - Salaries	194,008.85
		2XX	Personal Services - Employee Benefits	27,154.88
		8XX	Other Expenditures	4,804.78



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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
313 Title I - Schoolwide	
494 Schoolwide Program	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	30,763.62
313 Subtotal	654,750.00
322 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	22,950.25
2XX Personal Services - Employee Benefits	3,103.31
3XX Purchased Professional and Technical Services	258.00
5XX Other Purchased Services	150.00
6XX Supplies and Materials	449.45
21XX Support Services - Students	
1XX Personal Services - Salaries	23,527.59
2XX Personal Services - Employee Benefits	3,248.51
4XX Purchased Property Services	1,150.00
5XX Other Purchased Services	200.48
6XX Supplies and Materials	588.48
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,644.72
2XX Personal Services - Employee Benefits	303.16
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,765.05
322 Subtotal	60,339.00
323 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	58,686.43
2XX Personal Services - Employee Benefits	8,214.15
3XX Purchased Professional and Technical Services	1,134.00
5XX Other Purchased Services	597.06
6XX Supplies and Materials	56.08
8XX Other Expenditures	12.50
21XX Support Services - Students	
1XX Personal Services - Salaries	42,685.55
2XX Personal Services - Employee Benefits	6,255.21
3XX Purchased Professional and Technical Services	102,156.90
5XX Other Purchased Services	6,183.36
6XX Supplies and Materials	1,280.27
8XX Other Expenditures	1,375.01
62XX Resources Transferred to Other School Districts or Cooperatives	



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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
323 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	11,270.48
	239,907.00
323 Subtotal	
331 Bryant Miller Donation	
170 Distance Learning	
1XXX Instruction	
7XX Property and Equipment Acquisition	2,721.69
334 Target AfterSchool Book Club	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	263.47
341 MT Cancer Control	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	509.44
7XX Property and Equipment Acquisition	399.00
	908.44
341 Subtotal	
342 Miller Donation Central	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	159.60
7XX Property and Equipment Acquisition	837.22
	996.82
342 Subtotal	
355 Hawthorne Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,632.50
360 Broadwater Class Act	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	12.50
6XX Supplies and Materials	916.19
	928.69
360 Subtotal	
362 Broadwater Adequate Yearly Progress	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	290.09



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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
370 Deferred Maintenance & Energy Efficiency	
366 OTO Capital Invest & Deferred Maintenance	
21XX Support Services - Students	
7XX Property and Equipment Acquisition	204,469.21
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	803.26
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	19,713.50
5XX Other Purchased Services	2.39
6XX Supplies and Materials	74.40
720 Purchase of Existing Buildings	18,490.96
	243,553.72
373 Elem ADA Upgrade Quality Schools	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	24,222.45
5XX Other Purchased Services	796.00
6XX Supplies and Materials	8.40
7XX Property and Equipment Acquisition	1,463,364.32
	1,488,391.17
374 Quality Schools Planning Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	25,000.00
376 Miller Donation Jefferson	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	992.00
810 Dues and Fees	15.00
	1,007.00
380 4G's Miller Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,896.00
6XX Supplies and Materials	1,650.50
7XX Property and Equipment Acquisition	25.90
	3,572.40
381 Four G's Summer Music	
180 Summer School	
1XXX Instruction	



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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
381	Four G's Summer Music			
	180 Summer School			
		1XXX Instruction		
			1XX Personal Services - Salaries	585.00
			2XX Personal Services - Employee Benefits	2.23
			6XX Supplies and Materials	12.77
			381 Subtotal	600.00
382	Four G's iPod			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			7XX Property and Equipment Acquisition	2,300.00
383	MT Asthma Control			
	470 Federal Miscellaneous Grants from other State Agencies			
		21XX Support Services - Students		
			1XX Personal Services - Salaries	393.55
			2XX Personal Services - Employee Benefits	62.19
			6XX Supplies and Materials	44.26
			383 Subtotal	500.00
400	Rossiter Student Activities			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	2,280.00
			6XX Supplies and Materials	11,395.92
			7XX Property and Equipment Acquisition	13,910.24
			400 Subtotal	27,586.16
407	Title IV, Part B, 21st Century			
	434 Title IV, Part B, 21st Century Community Learning Centers			
		1XXX Instruction		
			1XX Personal Services - Salaries	68,532.62
			2XX Personal Services - Employee Benefits	9,402.71
			3XX Purchased Professional and Technical Services	1,203.50
			5XX Other Purchased Services	626.53
			6XX Supplies and Materials	861.12
		62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs	3,973.52
			407 Subtotal	84,600.00
408	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
			5XX Other Purchased Services	3,643.00



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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
563 ABE (Adult Basic Ed)	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	49,422.19
4XX Purchased Property Services	475.00
5XX Other Purchased Services	1,173.98
6XX Supplies and Materials	8,966.97
8XX Other Expenditures	94.09
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,295.00
5XX Non-Public School Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	6,697.77
563 Subtotal	70,125.00
572 Title X, Part C, Ed of Homeless Children	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
6XX Supplies and Materials	1,669.00
573 Title X, Part C, Ed of Homeless Children	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
5XX Other Purchased Services	493.51
6XX Supplies and Materials	2,436.41
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.08
573 Subtotal	2,930.00
771 Maintenance Accounts	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	292.98
773 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,095,497.81
2XX Personal Services - Employee Benefits	143,094.28
21XX Support Services - Students	
1XX Personal Services - Salaries	91,922.35
2XX Personal Services - Employee Benefits	10,427.86
24XX Support Services - School Administration	
1XX Personal Services - Salaries	15,792.42
2XX Personal Services - Employee Benefits	1,796.51



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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	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		66,974.77
		773 Subtotal		1,425,506.00
793	IDEA Preschool			
	457 IDEA Preschool			
		1XXX Instruction		
		1XX Personal Services - Salaries		39,832.20
		2XX Personal Services - Employee Benefits		5,418.80
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		2,230.00
		793 Subtotal		47,481.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,237,804.68

Schedule Of Changes Worksheet

Beginning Fund Balance	2,761,833.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,785,852.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,237,804.68	(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	352,459.88	
Less Last Year	68,882.60	(4b)
		283,577.28 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,593,459.04	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 State OTO FullTime Kindergarten Startup	0.00	18,305.43	-18,305.43
003 Jobs for Montana Graduates	1,602.71	1,602.71	0.00
004 YouhConnections Sustainability	67,628.73	19,742.86	47,885.87



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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
005 Youth Connections Outside Contracts	10,833.18	10,833.18	0.00
007 Project Success Sustainability	2,175.00	2,175.00	0.00
008 SSHA Sustainability	4,050.00	4,050.00	0.00
010 You Got Served	0.00	2,630.60	-2,630.60
023 MAC School Share	54,856.56	206,413.95	-151,557.39
024 AWARE Flow through	387,934.82	387,934.82	0.00
029 CRA Summer Music	1,690.00	2,035.16	-345.16
042 Four Georgians Accounts	682.77	1,913.19	-1,230.42
051 CRA Accounts	1,124.63	1,557.04	-432.41
052 HMS Accounts	41.02	35.86	5.16
062 WGBH SACC	0.00	219.18	-219.18
063 FSLC Accounts	442.40	230.04	212.36
064 Intermountain Medicaid	1,208,140.76	1,208,140.76	0.00
071 SACC MOST	5,000.00	5,000.00	0.00
074 State OTO Indian Education for All	0.00	25,292.47	-25,292.47
097 Drug Free CSP 2013	50,661.00	50,661.00	0.00
098 Drug Free CSP	88,071.99	88,701.99	-630.00
100 Elementary Field Trips	1,233.53	43,161.72	-41,928.19
107 Cablevision Cyberbullying Prevention	0.00	5,000.00	-5,000.00
116 SILC MSU	575.56	575.56	0.00
118 Make Up School	2,730.00	5,010.22	-2,280.22
119 Summer School Enrichment	4,550.00	4,634.61	-84.61
120 Western Mt College	0.00	737.90	-737.90
124 MAC Student Services	365,825.38	306,840.74	58,984.64
126 Aggregate Reim/Indirects	309,337.55	385,057.09	-75,719.54
141 I Camp Smith School	20.13	0.00	20.13
143 Jim Darcy QWest	0.00	56.98	-56.98
150 No Kid Hungry Summer Meals	480.02	480.02	0.00
163 Safe Schools Healthy Schools	1,295,144.15	1,295,144.15	0.00
170 Warren Donation	9,908.74	0.00	9,908.74
172 Central Afterschool	0.00	3,771.44	-3,771.44
173 Bryant Fundraiser	74.88	74.88	0.00
175 Central Help for Kids	200.00	475.81	-275.81
177 SACC No Kid Hungry	5,000.00	5,000.00	0.00
182 Darcy Memorial	2.17	0.00	2.17
205 2012 STOP Grant	18,367.00	18,367.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
232 Miller Family Donation	1,000.00	217.97	782.03
234 MDU Resources Central Reading Program	0.00	257.62	-257.62
262 Title II Part A	40,819.00	40,819.00	0.00
263 Title II Part A	436,744.00	436,744.00	0.00
272 Title II Part A Regional	799.00	799.00	0.00
301 Computer Training	138.53	0.00	138.53
302 G E D	7,301.73	5,337.50	1,964.23
303 Summer Pottery	600.00	12.72	587.28
305 ResA4U Sustainability	0.00	3,897.38	-3,897.38
312 Title I - Schoolwide	59,421.00	59,421.00	0.00
313 Title I - Schoolwide	654,750.00	654,750.00	0.00
322 Title I Improving Basic Programs	60,339.00	60,339.00	0.00
323 Title I Improving Basic Programs	239,907.00	239,907.00	0.00
331 Bryant Miller Donation	1,000.00	2,721.69	-1,721.69
333 Bryant Donations FY 12	79.49	0.00	79.49
334 Target AfterSchool Book Club	0.00	263.47	-263.47
341 MT Cancer Control	0.00	908.44	-908.44
342 Miller Donation Central	1,000.00	996.82	3.18
351 2010 CRA Exxon Mobile	500.00	0.00	500.00
355 Hawthorne Donations	4,817.79	1,632.50	3,185.29
360 Broadwater Class Act	800.00	928.69	-128.69
361 Broadwater Exxon Mobile	500.00	0.00	500.00
362 Broadwater Adequate Yearly Progress	290.09	290.09	0.00
370 Deferred Maintenance & Energy Efficiency	0.00	243,553.72	-243,553.72
373 Elem ADA Upgrade Quality Schools	1,488,391.17	1,488,391.17	0.00
374 Quality Schools Planning Grant	25,000.00	25,000.00	0.00
376 Miller Donation Jefferson	1,160.02	1,007.00	153.02
380 4G's Miller Donations	4,489.40	3,572.40	917.00
381 Four G's Summer Music	600.00	600.00	0.00
382 Four G's iPod	2,300.00	2,300.00	0.00
383 MT Asthma Control	500.00	500.00	0.00
400 Rossiter Student Activities	28,070.85	27,586.16	484.69
407 Title IV, Part B, 21st Century	84,600.00	84,600.00	0.00
408 Gifted and Talented	11,095.00	11,095.00	0.00
411 Smith Miller Donations	1,000.00	1,238.78	-238.78
413 Smith School Donations	3,984.37	3,543.38	440.99



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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
420 Donations Gifted and Talented	6,093.20	4,067.21	2,025.99
423 Gifted and Talented Walmart Foundation	0.00	2,000.00	-2,000.00
424 East Meets West	1,494.61	1,494.61	0.00
430 Jim Darcy Donations	3,581.00	0.00	3,581.00
451 Kessler Donations	250.00	195.89	54.11
508 Title VII, Indian Education	68,158.00	68,158.00	0.00
510 CRA Art Center	270.00	126.54	143.46
512 Project Unify Special Olympics CRA	0.00	470.23	-470.23
513 CRA Miller Donations	1,000.00	2,626.82	-1,626.82
524 Miller Donation HMS	1,000.00	0.00	1,000.00
553 Youth Build	57,948.54	57,948.54	0.00
562 Adult Basic Ed - State	37,618.00	37,618.00	0.00
563 ABE (Adult Basic Ed)	70,125.00	70,125.00	0.00
572 Title X, Part C, Ed of Homeless Children	1,669.00	1,669.00	0.00
573 Title X, Part C, Ed of Homeless Children	2,930.00	2,930.00	0.00
771 Maintenance Accounts	346.14	292.98	53.16
773 IDEA Part B	1,425,506.00	1,425,506.00	0.00
793 IDEA Preschool	47,481.00	47,481.00	0.00
Total	8,785,852.61	9,237,804.68	-451,952.07



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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	350,462.98	356,693.63
1112 District Levy - Personal Property	9,608.81	6,938.09
1113 District Levy - Heavy Motor Vehicles	909.86	835.83
1114 District Levy - Pers Prop/Mobile Homes	2,913.65	3,226.55
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,926.57	34.10
1190 Penalties and Interest on Taxes	1,288.36	1,235.58
1510 Interest Earnings	475.93	478.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	369,586.16	369,442.76

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		
1XX Personal Services - Salaries	154,916.00	111,076.00
2XX Personal Services - Employee Benefits	520.20	361.36
3XX Purchased Professional and Technical Services	0.00	3,416.40
5XX Other Purchased Services	4,478.54	1,778.37
6XX Supplies and Materials	5,653.61	1,582.08
7XX Property and Equipment Acquisition	17,074.37	19,253.46
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	1,000.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	470.67
2XX Personal Services - Employee Benefits	0.00	1.80
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	0.00	131.01
6XX Supplies and Materials	0.00	111.24
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	169,229.22	116,475.90
2XX Personal Services - Employee Benefits	534.32	387.59
5XX Other Purchased Services	7,952.36	7,359.38
6XX Supplies and Materials	22,182.67	0.00
7XX Property and Equipment Acquisition	289.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,744.54	2,711.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

386,574.83

266,117.15

Schedule Of Changes Worksheet

Beginning Fund Balance						143,165.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						369,442.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						266,117.15	(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	19,253.46	Less Last Year	421.00	(4b)		18,832.46	
						18,832.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						265,323.63	(5)



Trustees' Financial Summary

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25 Lewis & Clark County
0487 Helena Elem

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	5.28	38.58
1910 Rentals	41,279.79	50,906.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,285.07	50,944.88

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,404.60	0.00
7XX Property and Equipment Acquisition	1,595.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	19,848.80	0.00
2XX Personal Services - Employee Benefits	378.88	0.00
6XX Supplies and Materials	1,583.80	0.00
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	17,889.64
2XX Personal Services - Employee Benefits	0.00	341.77
4XX Purchased Property Services	0.00	611.25
6XX Supplies and Materials	0.00	571.47
33XX Community Services		
6XX Supplies and Materials	0.00	5,198.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,811.08	24,612.13



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						12,475.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,944.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,612.13	(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)						38,808.63	(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
1111 District Levy - Real Property	467,346.36	477,465.30
1112 District Levy - Personal Property	13,228.58	9,558.15
1113 District Levy - Heavy Motor Vehicles	1,202.32	1,118.25
1114 District Levy - Pers Prop/Mobile Homes	4,369.58	4,428.98
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,789.91	45.63
1190 Penalties and Interest on Taxes	2,624.19	1,753.73
1510 Interest Earnings	1,652.78	2,026.74
1900 Other Revenue from Local Sources	0.00	102,139.62
1910 Rentals	63,533.44	0.00
3281 State Technology Aid	31,786.54	31,651.27
3445 State Combined Fund School Block Grant	99,371.47	121,783.52
3447 SB372 Combined Block Grant Reimbursement	0.00	18,495.22
5200 Sale or Compensation for Loss of Assets	0.00	15,003.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	695,905.17	785,469.60

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	41,423.32	43,488.03
7XX Property and Equipment Acquisition	17,043.19	100,661.68
21XX Support Services - Students		
1XX Personal Services - Salaries	142,778.42	97,184.13
2XX Personal Services - Employee Benefits	497.06	338.19
3XX Purchased Professional and Technical Services	74,748.67	62,285.24
4XX Purchased Property Services	1,422.15	107.20
5XX Other Purchased Services	31,395.79	5,754.93
6XX Supplies and Materials	43,812.27	135,895.72
7XX Property and Equipment Acquisition	52,780.02	128,184.16
22XX Educational Media Services		
1XX Personal Services - Salaries	1,812.50	1,199.99
2XX Personal Services - Employee Benefits	7.21	4.59
5XX Other Purchased Services	701.43	442.60
6XX Supplies and Materials	1,282.03	3,424.89
7XX Property and Equipment Acquisition	4,634.06	791.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	5,078.20	0.00
6XX Supplies and Materials	0.00	509.99
24XX Support Services - School Administration		
7XX Property and Equipment Acquisition	0.00	341.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	300.00	901.48
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	7,759.54	5,616.39
			5XX Other Purchased Services	110,041.64	108,208.78
			6XX Supplies and Materials	322.48	199.99
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	1,263.50	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	4,832.00
			7XX Property and Equipment Acquisition	0.00	11,184.63
	21XX Support Services - Students				
			6XX Supplies and Materials	0.00	15,099.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				539,103.48	726,656.27

Schedule Of Changes Worksheet

Beginning Fund Balance					705,632.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					785,469.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					726,656.27	(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	101,506.90	Less Last Year	296.00	(4b)	101,210.90	
					101,210.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					865,657.07	(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	527,015.10	78,352.25
1112 District Levy - Personal Property	15,358.05	2,310.87
1113 District Levy - Heavy Motor Vehicles	1,405.00	138.58
1114 District Levy - Pers Prop/Mobile Homes	4,799.03	2,858.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,965.32	6.36
1190 Penalties and Interest on Taxes	2,802.04	1,543.80
1510 Interest Earnings	1,565.81	960.56
3120 State Guaranteed Tax Base Aid	370,079.84	133,952.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	934,990.19	220,123.98

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		
830 Special Assessments	94,870.47	100,730.10
840 Principal On Debt	775,000.00	285,000.00
850 Interest on Debt	40,328.75	10,153.75
860 Agent Fees/Issuance Costs	2,173.75	1,723.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	912,372.97	397,607.60

Schedule Of Changes Worksheet

Beginning Fund Balance	361,542.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	220,123.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	397,607.60	(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)	184,058.46	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	44.67	77.98
1900 Other Revenue from Local Sources	0.00	2,180.00
5200 Sale or Compensation for Loss of Assets	0.00	20,600.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.67	22,858.35

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		
5XX Other Purchased Services	0.00	40.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	2,180.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	7,711.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,891.00	40.00

Schedule Of Changes Worksheet

Beginning Fund Balance		13,947.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		22,858.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		40.00	(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	8,801.00		(4b)
		-8,801.00	
		-8,801.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		27,965.30	(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
1110 District Tax Levy	897,583.66	0.00
1111 District Levy - Real Property	0.00	917,403.42
1112 District Levy - Personal Property	25,317.10	18,365.40
1113 District Levy - Heavy Motor Vehicles	2,309.20	2,148.73
1114 District Levy - Pers Prop/Mobile Homes	8,389.85	8,508.39
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	20,736.39	87.69
1190 Penalties and Interest on Taxes	5,027.01	3,368.63
1510 Interest Earnings	1,539.55	1,877.37
1900 Other Revenue from Local Sources	26,766.14	0.00
5200 Sale or Compensation for Loss of Assets	0.00	21,194.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	987,668.90	972,954.03

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		
6XX Supplies and Materials	0.00	69.60
21XX Support Services - Students		
5XX Other Purchased Services	150,000.00	900.00
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	150.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	468.60	388.24
2XX Personal Services - Employee Benefits	1.86	13.10
3XX Purchased Professional and Technical Services	0.00	18,661.00
4XX Purchased Property Services	0.00	300.00
5XX Other Purchased Services	15.69	0.00
6XX Supplies and Materials	3,938.61	12,905.37
7XX Property and Equipment Acquisition	2,379.41	15,034.89
4XXX Facilities Acquisition and Construction Services		
1XX Personal Services - Salaries	0.00	1,168.29
2XX Personal Services - Employee Benefits	0.00	31.82
3XX Purchased Professional and Technical Services	103,296.97	268,424.70
4XX Purchased Property Services	450.00	15,258.95
5XX Other Purchased Services	0.00	32.59
6XX Supplies and Materials	3,018.63	37,155.24
7XX Property and Equipment Acquisition	316,417.54	321,755.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

580,137.31

692,099.69

Schedule Of Changes Worksheet

Beginning Fund Balance						750,518.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						972,954.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						692,099.69	(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	95,989.71	Less Last Year	56,625.85	(4b)		39,363.86	
						39,363.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,070,736.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	86.47	61.68
1900 Other Revenue from Local Sources	636,027.56	695,281.98
1920 Contributions/Donations from Private Sources	240.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	636,354.03	695,343.66

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		
1XX Personal Services - Salaries	609,939.02	504,537.83
2XX Personal Services - Employee Benefits	1,907.96	1,661.40
3XX Purchased Professional and Technical Services	1,829.25	191.00
4XX Purchased Property Services	796.00	301.67
5XX Other Purchased Services	21,917.07	19,910.49
6XX Supplies and Materials	49,506.89	59,085.60
7XX Property and Equipment Acquisition	785.00	1,045.00
8XX Other Expenditures	7,775.30	9,953.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	694,456.49	596,686.40

Schedule Of Changes Worksheet

Beginning Fund Balance	26,819.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	695,343.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	596,686.40	(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)	125,476.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	943.76	773.38
1945 Fees - Users/Resale of Supplies	32,180.42	76,279.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,124.18	77,052.85

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		
1XX Personal Services - Salaries	12,240.86	41,362.00
2XX Personal Services - Employee Benefits	482.93	1,568.04
3XX Purchased Professional and Technical Services	646.00	78.50
4XX Purchased Property Services	955.90	948.35
5XX Other Purchased Services	6,537.44	6,558.00
6XX Supplies and Materials	81,162.37	14,966.20
7XX Property and Equipment Acquisition	13,400.00	0.00
8XX Other Expenditures	25.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	115,450.50	65,581.09

Schedule Of Changes Worksheet

Beginning Fund Balance	321,108.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77,052.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,581.09	(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)	332,580.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	65.64	4.92
1945 Fees - Users/Resale of Supplies	0.00	253,355.36
1970 Services Provided Other Funds	226,720.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	226,786.44	253,360.28

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		
1XX Personal Services - Salaries	76,012.69	74,366.48
2XX Personal Services - Employee Benefits	245.62	252.21
3XX Purchased Professional and Technical Services	219.00	2,980.51
4XX Purchased Property Services	2,000.55	0.00
5XX Other Purchased Services	100,396.67	128,265.39
6XX Supplies and Materials	111,707.04	31,221.66
7XX Property and Equipment Acquisition	420.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	291,001.57	237,086.25

Schedule Of Changes Worksheet

Beginning Fund Balance	-7,238.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	253,360.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	237,086.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,035.16	(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	29,772.66	29,081.83
1900 Other Revenue from Local Sources	129,602.90	402,488.77
1970 Services Provided Other Funds	8,995,773.11	8,579,900.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,155,148.67	9,011,470.86

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		
1XX Personal Services - Salaries	69,414.87	78,721.48
2XX Personal Services - Employee Benefits	7,142,791.11	8,922,939.10
3XX Purchased Professional and Technical Services	14,158.88	9,760.05
5XX Other Purchased Services	10,226.15	8,941.95
6XX Supplies and Materials	2,374.06	2,364.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,238,965.07	9,022,727.55

Schedule Of Changes Worksheet

Beginning Fund Balance	11,548,206.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,011,470.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,022,727.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,536,949.79	(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	141.12	96.28
1970 Services Provided Other Funds	536,667.26	430,771.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	536,808.38	430,867.73

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	0.00	2,109.59
5XX Other Purchased Services	403,794.00	430,795.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	403,794.00	432,904.99

Schedule Of Changes Worksheet

Beginning Fund Balance	231,161.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	430,867.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	432,904.99	(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)	229,124.50	(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
5300 Operating Transfers from Other Funds	0.00	100,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	150,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	250,000.00

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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	250,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	250,000.00	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	842.58	586.03
1700 Student Extracurricular Activity Receipts	0.00	275,670.07
1XXX Revenues from Student Activities	213,472.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	214,315.13	276,256.10

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	243,796.40	261,379.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	243,796.40	261,379.23

Schedule Of Changes Worksheet

Beginning Fund Balance	138,328.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	276,256.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	261,379.23	(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	11,825.50	
Less Last Year	1,599.99	(4b)
	10,225.51	
		10,225.51 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	163,430.66	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	94,988.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	894,752.80	1,205,199.09
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	1,206,442.39	1,017,119.60
XX	457 1XXX 112	Certified Teacher Staff Salaries	40,564.00	39,832.20
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	19,065,581.13	19,518,928.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	89,905.24	107,282.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	699,610.23	656,789.33
XX	XXX 4XXX 710	Land	2,400.00	0.00
XX	XXX 4XXX 715	Land Improvements	8,126.00	252,082.90
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	376,528.02	1,551,528.28
XX	XXX 4XXX 73X	Major Equipment-New	7,377.71	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	7,586.89	9,083.96
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	782,327.43
b. Related Services Block Grant Entitlement	260,758.44
c. Total Entitlements Subject to Reversion	1,043,085.87

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)]	1,387,304.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	4,361,013.88
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	3,111,129.46	0.00	0.00	0.00	
280	1XXX	2XX	9,014.60	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,514.30	0.00	0.00	0.00	
280	1XXX	6XX	14,072.45	0.00	0.00	0.00	
280	1XXX	7XX	4,517.91	0.00	0.00	0.00	
280	21XX	1XX	1,092,237.13	0.00	0.00	0.00	
280	21XX	2XX	3,645.11	0.00	0.00	0.00	
280	21XX	3XX	5,400.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	5,605.70	0.00	0.00	0.00	
280	21XX	6XX	5,917.90	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	79,653.11	0.00	0.00	0.00	
280	24XX	2XX	274.44	0.00	0.00	0.00	
280	24XX	3XX	481.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	6,750.88	0.00	0.00	0.00	
280	24XX	6XX	2,819.62	0.00	0.00	0.00	
280	24XX	7XX	17,980.27	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			4,361,013.88	0.00	0.00	0.00	4,361,013.88

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	Adjust- ments	Additions	Removals	Ending Balance
Land	5,302,032.00	-46,300.00	336,547.21	0.00	5,592,279.21
Buildings	25,575,441.00	0.33	1,486,004.90	0.00	27,061,446.23
Machinery and Equipment	3,163,027.00	-0.12	263,508.75	60,433.28	3,366,102.35
Totals at Historical Cost	34,040,500.00	-46,299.79	2,086,060.86	60,433.28	36,019,827.79
Governmental Activities, Capital Assets, net	34,040,500.00	-46,299.79	2,086,060.86	60,433.28	36,019,827.79

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

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

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

*** Has comment.



Trustees' Financial Summary

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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							
06/15/2003	275,000.00	0.00	275,000.00	0.00	0.00	0.00	0.00
06/01/1999	81,000.00	0.00	10,000.00	0.00	71,000.00	10,000.00	61,000.00
Total Governmental Activity							
Long-Term Liabilities	356,000.00	0.00	285,000.00	0.00	71,000.00	10,000.00	61,000.00

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

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