



# Trustees' Financial Summary

FY2012-13

Submit ID: 0488-39271001

25 Lewis & Clark County

0488 Helena H S

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** 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 #
003	Jobs for Montana Graduates	STATE	10-205-10-020 10-022	State
053	Helena High School Accounts	LOCAL		
054	Capital High School Accounts	LOCAL		
068	Honor Wall (Baucus)	LOCAL		
069	HHS Exxon	LOCAL	None	None
074	State OTO Indian Education for All	STATE		state
080	CHS Exxon	LOCAL	None	None
082	Car Seat Project	LOCAL		
088	2012 Buckle Up Montana	FEDERAL	20.600	
089	Tri County Buckle Up	FEDERAL	106703	20.600
100	Field Trips	LOCAL		
121	HHS Fitness Room Equip	LOCAL	None	None
215	ACT Plus Writing Test Administration	FEDERAL	02504888113	84.334
218	Rigorous Program of Study	FEDERAL	None	84.051C
219	Rigorous Programs of Study	FEDERAL	None	84.051C
226	Aggregate Reim/Indirects	LOCAL		Local
288	McCammon Memorial	LOCAL		
312	Title I - Schoolwide	FEDERAL	2504873112	Federal
313	Title I - Schoolwide	FEDERAL	2504873113	Federal
322	Title I, Part A, Improving Basic Programs	FEDERAL	2504873112	84.010A
323	Title I, Part A, Improving Basic Programs	FEDERAL	2504873113	84.010A
370	Deferred Maintenance & Energy Efficiency	STATE		NA
374	Quality Schools Facility Grant	STATE	MT Qspl 12 0013&14	NA
456	Adult Basic Ed - State	STATE		State
522	CSPD Prickley Pear Coop	STATE	None	None
531	Frank HHS English	LOCAL	None	None
533	MT Asthma Control	FEDERAL	None	93.070
540	Cellular One Promise	LOCAL		
541	Computational Thinking Across Grade Levels	FEDERAL	NSF-DRL-1020201	47.076
542	CHS Poetry Out Loud	LOCAL	None	None
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	250488112	84.048A
835	HHS Target	LOCAL		
836	RMDC/Northwest Energy House	LOCAL	None	None
840	Dual Credit	LOCAL		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	211,965.23	217,514.56		
02	Taxes Receivable - Real and Personal (120-149)	219,488.59	19,304.52		
03	Taxes Receivable - Protested (150-159)	1,050,645.28	93,136.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	1,010.76			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,483,109.86	329,955.94		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,270,133.87	112,441.38		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,270,133.87	112,441.38		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	404,933.04	14,452.50		
48	Fund Balance for Budget	-191,957.05	203,062.06		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	212,975.99	217,514.56		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,483,109.86	329,955.94		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	85,799.75	989,669.96	544,374.95	238,502.95
02	Taxes Receivable - Real and Personal (120-149)	473.36			18,833.49
03	Taxes Receivable - Protested (150-159)	13,387.61			89,811.78
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		24,889.90	156,495.53	
06	Other Current Assets (190-210)		15.90	35,255.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	99,660.72	1,014,575.76	736,125.48	347,148.22
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,860.97		6,020.27	108,645.27
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	13,860.97		6,020.27	108,645.27
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			37,357.28	10,690.02
48	Fund Balance for Budget	85,799.75	1,014,575.76	692,747.93	227,812.93
52	<b>TOTAL FUND BALANCE/EQUITY</b>	85,799.75	1,014,575.76	730,105.21	238,502.95
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	99,660.72	1,014,575.76	736,125.48	347,148.22



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,361.23		9,689.57	
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)	57,690.00			
06	Other Current Assets (190-210)	1,530.00		4,877.50	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	93,581.23		14,567.07	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,710.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	10,710.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	82,871.23		14,567.07	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	82,871.23		14,567.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	93,581.23		14,567.07	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,161.41			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	47,161.41			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	47,161.41			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	47,161.41			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	47,161.41			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	541,470.64			534,452.78
02	Taxes Receivable - Real and Personal (120-149)	18,828.05			22,490.75
03	Taxes Receivable - Protested (150-159)	88,923.53			107,477.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	649,222.22			664,421.13
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	107,751.58			129,968.35
26	Other Liabilities (690-699)				2.50
35	<b>TOTAL LIABILITIES</b>	107,751.58			129,970.85
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	80,127.69			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	461,342.95			534,450.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	541,470.64			534,450.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	649,222.22			664,421.13



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,475.99	1,972,290.54		
02	Taxes Receivable - Real and Personal (120-149)		18,533.68		
03	Taxes Receivable - Protested (150-159)		87,425.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	57,475.99	2,078,249.39		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		105,958.85		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		105,958.85		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		286,430.55		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	57,475.99	1,685,859.99		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	57,475.99	1,972,290.54		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	57,475.99	2,078,249.39		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	194,887.19	415.69	288,481.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	194,887.19	415.69	288,481.80	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,104.27	
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	194,887.19	415.69	283,377.53	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	194,887.19	415.69	288,481.80	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	194,887.19	415.69	288,481.80	



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	6,092,574.99	6,066,755.89
1112 District Levy - Personal Property	143,719.52	111,912.79
1113 District Levy - Heavy Motor Vehicles	14,440.12	12,323.41
1114 District Levy - Pers Prop/Mobile Homes	54,411.38	54,094.87
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	107,892.52	581.59
1190 Penalties and Interest on Taxes	33,553.46	24,187.40
1310 Individual Tuition	33,388.12	33,932.27
1510 Interest Earnings	3,584.61	2,613.54
1900 Other Revenue from Local Sources	269.50	393.37
1920 Contributions/Donations from Private Sources	10.00	0.00
1940 Textbook Sales and Rentals	1,312.91	0.00
1945 Fees - Users/Resale of Supplies	0.00	2,269.27
3110 Direct State Aid	8,441,096.10	8,588,889.99
3111 Quality Educator	695,097.00	683,291.00
3112 At Risk Student	45,496.49	45,826.64
3113 Indian Education For All	63,464.40	62,872.80
3114 American Indian Achievement Gap	30,800.00	34,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	624,471.03	612,119.86
3117 State Tuition for State Placement	3,821.65	0.00
3120 State Guaranteed Tax Base Aid	3,332,036.24	3,477,684.28
3444 State School Block Grant	1,001,215.72	1,052,641.11
3446 SB372 Block Grant Reimbursement	0.00	39,319.67
7810 Education Jobs Fund	9,899.98	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>20,732,555.74</b>	<b>20,906,509.75</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	10,122,990.91	10,058,882.24
2XX Personal Services - Employee Benefits	9,461.68	34,132.97
3XX Purchased Professional and Technical Services	3,089.10	6,643.23
4XX Purchased Property Services	4,425.21	6,281.63
5XX Other Purchased Services	114,894.91	108,009.11
6XX Supplies and Materials	191,803.78	203,347.49
7XX Property and Equipment Acquisition	8,696.44	86,059.37
810 Dues and Fees	2,092.78	4,129.52
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	689,802.64	823,149.22
2XX Personal Services - Employee Benefits	2,655.51	2,716.60



# Trustees' Financial Summary

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25 Lewis & Clark County

0488 Helena H S

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

### 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>21XX Support Services - Students</b>				
			3XX Purchased Professional and Technical Services	10,203.50	35,662.63
			5XX Other Purchased Services	3,000.31	5,360.02
			6XX Supplies and Materials	4,174.04	3,085.44
			7XX Property and Equipment Acquisition	0.00	16,677.81
			810 Dues and Fees	814.00	145.00
	<b>221X Improvement of Instruction Services</b>				
			1XX Personal Services - Salaries	147,547.43	101,843.60
			2XX Personal Services - Employee Benefits	539.93	359.47
			3XX Purchased Professional and Technical Services	1,750.00	620.00
			4XX Purchased Property Services	582.00	0.00
			5XX Other Purchased Services	25,030.03	3,012.13
			6XX Supplies and Materials	71,301.80	206,495.99
			7XX Property and Equipment Acquisition	11,789.82	66,284.27
			810 Dues and Fees	5,580.00	0.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	413,177.22	345,787.38
			2XX Personal Services - Employee Benefits	1,420.70	1,131.24
			3XX Purchased Professional and Technical Services	175.00	0.00
			4XX Purchased Property Services	0.00	480.00
			5XX Other Purchased Services	533.50	233.09
			6XX Supplies and Materials	36,722.90	33,696.93
			7XX Property and Equipment Acquisition	299.50	1,076.75
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	149,898.13	104,331.83
			2XX Personal Services - Employee Benefits	606.60	360.03
			3XX Purchased Professional and Technical Services	131,962.83	60,244.68
			4XX Purchased Property Services	825.01	435.10
			5XX Other Purchased Services	24,458.98	31,708.28
			6XX Supplies and Materials	12,707.86	12,926.25
			810 Dues and Fees	9,044.59	8,788.10
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	1,258,460.65	1,323,437.27
			2XX Personal Services - Employee Benefits	4,352.73	4,348.47
			3XX Purchased Professional and Technical Services	27.50	2,436.54
			4XX Purchased Property Services	3,157.05	4,214.70
			5XX Other Purchased Services	25,139.06	25,272.36
			6XX Supplies and Materials	27,545.61	42,911.67
			7XX Property and Equipment Acquisition	28,945.48	2,559.97
			810 Dues and Fees	1,348.35	7,698.67
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	59,938.36	34,782.31
			2XX Personal Services - Employee Benefits	627.65	362.17
			3XX Purchased Professional and Technical Services	2,478.94	4,139.29



# Trustees' Financial Summary

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25 Lewis & Clark County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			4XX Purchased Property Services	1,204.74	1,204.76
			5XX Other Purchased Services	127,067.74	145,618.70
			6XX Supplies and Materials	3,524.73	4,612.83
			7XX Property and Equipment Acquisition	0.00	936.40
			810 Dues and Fees	511.00	502.93
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	1,285,743.41	1,324,395.65
			2XX Personal Services - Employee Benefits	45,127.74	48,042.11
			3XX Purchased Professional and Technical Services	33,828.03	40,016.14
			4XX Purchased Property Services	770,263.70	679,512.64
			5XX Other Purchased Services	20,392.34	14,884.10
			6XX Supplies and Materials	212,794.17	177,464.77
			7XX Property and Equipment Acquisition	5,585.00	16,500.00
			810 Dues and Fees	2,187.49	1,353.90
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	136,252.00	0.00
	<b>210 Non-Federal Alternative Education</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	549,025.85	661,305.99
			2XX Personal Services - Employee Benefits	1,882.16	4,468.88
			3XX Purchased Professional and Technical Services	530.00	43,561.77
			4XX Purchased Property Services	100.09	30,327.00
			5XX Other Purchased Services	1,721.22	5,717.32
			6XX Supplies and Materials	11,425.71	15,733.90
			8XX Other Expenditures	1,012.00	256.11
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	745,905.52	740,115.28
			2XX Personal Services - Employee Benefits	2,290.43	2,183.41
			3XX Purchased Professional and Technical Services	0.00	72.00
			5XX Other Purchased Services	1,835.40	1,400.58
			6XX Supplies and Materials	19,578.14	8,132.40
			7XX Property and Equipment Acquisition	0.00	2,796.64
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	312,071.36	233,917.98
			2XX Personal Services - Employee Benefits	715.32	758.79
			5XX Other Purchased Services	6,052.65	5,353.31
			6XX Supplies and Materials	1,186.90	3,972.36
			810 Dues and Fees	30.00	0.00
	<b>23XX Support Services - General Administration</b>				
			3XX Purchased Professional and Technical Services	0.00	15,890.63
	<b>24XX Support Services - School Administration</b>				



# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	139,407.72	170,647.64
			2XX Personal Services - Employee Benefits	493.03	580.67
			3XX Purchased Professional and Technical Services	0.00	274.00
			4XX Purchased Property Services	0.00	452.86
			5XX Other Purchased Services	6,311.62	3,274.60
			6XX Supplies and Materials	1,353.21	1,587.39
			7XX Property and Equipment Acquisition	4,294.46	13,000.18
		<b>25XX Support Services - Business</b>			
			5XX Other Purchased Services	35,000.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			5XX Other Purchased Services	1,946.90	1,478.41
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	16,631.13	17,394.87
			2XX Personal Services - Employee Benefits	55.37	55.93
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	64,726.10	69,674.16
			2XX Personal Services - Employee Benefits	232.60	240.44
			3XX Purchased Professional and Technical Services	0.00	3,686.72
			5XX Other Purchased Services	1,273.24	3,253.13
			6XX Supplies and Materials	16,650.61	3,995.77
			7XX Property and Equipment Acquisition	38,731.90	7,886.68
		<b>24XX Support Services - School Administration</b>			
			5XX Other Purchased Services	217.43	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,488,364.87	1,531,711.53
			2XX Personal Services - Employee Benefits	5,172.92	5,137.85
			3XX Purchased Professional and Technical Services	0.00	291.08
			4XX Purchased Property Services	1,652.76	657.00
			5XX Other Purchased Services	4,674.46	3,747.84
			6XX Supplies and Materials	72,678.04	69,316.08
			7XX Property and Equipment Acquisition	3,852.57	4,658.00
			810 Dues and Fees	735.00	550.56
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	20,206.73	5,316.98
			2XX Personal Services - Employee Benefits	80.29	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	149,411.48	78,532.22



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

### 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	558.53	299.77
			3XX Purchased Professional and Technical Services	4,342.65	5,556.17
			4XX Purchased Property Services	2,664.09	1,981.25
			5XX Other Purchased Services	43,408.81	25,379.44
			6XX Supplies and Materials	57,621.54	33,137.20
			7XX Property and Equipment Acquisition	0.00	1,700.00
			810 Dues and Fees	3,157.50	4,381.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	504,338.29	610,866.13
			2XX Personal Services - Employee Benefits	2,178.77	2,469.43
			3XX Purchased Professional and Technical Services	40,664.60	530.37
			4XX Purchased Property Services	0.00	185.78
			5XX Other Purchased Services	171,104.70	171,470.55
			6XX Supplies and Materials	17,234.06	1,681.25
			810 Dues and Fees	100.00	370.00
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	0.00	33,284.50
			2XX Personal Services - Employee Benefits	0.00	111.37
			3XX Purchased Professional and Technical Services	0.00	612.50
			5XX Other Purchased Services	0.00	1,405.77
			6XX Supplies and Materials	0.00	1,297.23
			810 Dues and Fees	0.00	62.50
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	0.00	11,030.16
			2XX Personal Services - Employee Benefits	0.00	34.14
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	63,571.98	150,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>20,911,024.82</u>	<u>21,112,519.20</u>



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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						95,046.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,906,509.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,112,519.20	(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	404,933.04	Less Last Year	80,993.87	(4b)		323,939.17	
						323,939.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						212,975.99	(5)



# Trustees' Financial Summary

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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	465,740.72	532,139.66
1112 District Levy - Personal Property	46,277.25	9,836.90
1113 District Levy - Heavy Motor Vehicles	1,178.77	1,082.90
1114 District Levy - Pers Prop/Mobile Homes	4,748.68	4,662.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,901.09	51.12
1190 Penalties and Interest on Taxes	3,213.91	2,083.17
1510 Interest Earnings	899.51	565.26
2220 County On-Schedule Trans Reimb	169,410.63	154,230.74
3210 State On-Schedule Trans Reimb	169,410.63	157,978.55
3444 State School Block Grant	27,939.43	32,137.42
3446 SB372 Block Grant Reimbursement	0.00	3,209.77
<b>910</b>		
2220 County On-Schedule Trans Reimb	3,500.88	0.00
3210 State On-Schedule Trans Reimb	3,500.87	0.00
<b>910 Subtotal</b>	<u>7,001.75</u>	<u>0.00</u>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>905,722.37</u></u>	<u><u>897,977.69</u></u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	9,209.79	9,827.96
2XX Personal Services - Employee Benefits	33.43	34.40
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	13,037.55	13,207.30
2XX Personal Services - Employee Benefits	522.01	508.16
5XX Other Purchased Services	22,628.26	16,535.46
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	93,599.84	115,217.75
2XX Personal Services - Employee Benefits	334.78	413.32
3XX Purchased Professional and Technical Services	5,926.50	38,278.18
5XX Other Purchased Services	550,115.61	616,326.67
6XX Supplies and Materials	92,159.92	91,119.25
7XX Property and Equipment Acquisition	2,204.80	35,180.34
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	55,961.25	148,398.09
6XX Supplies and Materials	10,287.88	11,292.17



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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
910	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	7,001.75	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				863,023.37	1,096,339.05

#### Schedule Of Changes Worksheet

Beginning Fund Balance					401,423.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					897,977.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,096,339.05	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	14,452.50	Less Last Year	0.00	(4b)	14,452.50	
					14,452.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					217,514.56	(5)



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

### 13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	0.00	3,957.35
1111 District Levy - Real Property	127,259.56	0.00
1112 District Levy - Personal Property	2,866.88	287.40
1113 District Levy - Heavy Motor Vehicles	304.20	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,011.63	569.73
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	978.81	0.00
1190 Penalties and Interest on Taxes	517.73	349.73
1510 Interest Earnings	126.59	258.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>133,065.40</b>	<b>5,422.25</b>

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	21,776.00	12,334.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>21,776.00</b>	<b>12,334.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	94,411.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,422.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,334.00	(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                      1,700.00                      (4b)                      -1,700.00		
	-1,700.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	85,799.75	(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	4,781.47	3,218.20
1900 Other Revenue from Local Sources	13,692.00	14,168.95
2240 County Retirement Distribution	1,977,178.49	2,335,155.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,995,651.96	2,352,542.35

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,321,802.31	1,482,682.05
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	120,453.84	146,384.47
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	18,878.96	14,648.45
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	52,958.89	49,793.11
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	19,179.73	15,006.34
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	162,200.70	191,767.32
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	7,669.22	8,513.47
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	167,828.81	194,287.54
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	11,976.27	16,572.10
<b>210 Non-Federal Alternative Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	70,248.84	95,526.72
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	95,439.95	106,452.88
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	39,930.09	33,645.09
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	17,837.47	24,544.73
<b>329 State Miscellaneous Grants</b>		
<b>1XXX Instruction</b>		



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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
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,214.11
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,127.98	2,501.95
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,281.82	13,964.57
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	193,024.44	221,173.70
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	42,381.89	50,868.48
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,390.15	1,583.04
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	25,912.69	19,538.70
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	19,117.47	11,295.51
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	64,530.99	87,862.61
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	4,787.40
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	1,586.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,463,172.51	2,796,200.84



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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,458,234.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,352,542.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,796,200.84	(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)						1,014,575.76	(5)



# Trustees' Financial Summary

FY2012-13

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25 Lewis & Clark County

0488 Helena H S

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

### 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>003 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	23,390.15
<b>053 Helena High School Accounts</b>	
1510 Interest Earnings	119.04
1900 Other Revenue from Local Sources	17,696.28
1920 Contributions/Donations from Private Sources	500.00
<b>053 Subtotal</b>	18,315.32
<b>054 Capital High School Accounts</b>	
1510 Interest Earnings	20.97
1900 Other Revenue from Local Sources	14,372.02
<b>054 Subtotal</b>	14,392.99
<b>068 Honor Wall (Baucus)</b>	
1510 Interest Earnings	2.63
<b>082 Car Seat Project</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>088 2012 Buckle Up Montana</b>	
4650 Federal Miscellaneous Grants from OPI	6,424.07
<b>089 Tri County Buckle Up</b>	
4700 Federal Miscellaneous Grants from other State Agencies	23,668.16
<b>100 Field Trips</b>	
1510 Interest Earnings	1,197.17
1900 Other Revenue from Local Sources	10.09
<b>100 Subtotal</b>	1,207.26
<b>215 ACT Plus Writing Test Administration</b>	
4710 GEAR UP	4,189.00
<b>218 Rigorous Program of Study</b>	
4700 Federal Miscellaneous Grants from other State Agencies	4,688.01
<b>219 Rigorous Programs of Study</b>	
4700 Federal Miscellaneous Grants from other State Agencies	25,718.35
<b>226 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	189.96
3290 State - Other State Grants	73,654.16
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	28,374.55
<b>226 Subtotal</b>	102,218.67
<b>312 Title I - Schoolwide</b>	
4940 Schoolwide Program	26,338.00
<b>313 Title I - Schoolwide</b>	
4940 Schoolwide Program	173,481.00



# 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
<b>322 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	29,124.00
<b>323 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	99,889.00
<b>374 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	25,000.00
<b>456 Adult Basic Ed - State</b>	
3900 State Career & Technical Ed Entitlement	52,435.43
<b>540 Cellular One Promise</b>	
1920 Contributions/Donations from Private Sources	1,263.48
<b>542 CHS Poetry Out Loud</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>823 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	134,017.00
<b>836 RMDC/Northwest Energy House</b>	
1920 Contributions/Donations from Private Sources	13,100.00
<b>840 Dual Credit</b>	
1320 Tuition from Schl Dists Within State	41,855.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	821,467.52

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

PRC Program Function Object	2013 Value
<b>003 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,441.12
2XX Personal Services - Employee Benefits	28.65
5XX Other Purchased Services	3,383.67
6XX Supplies and Materials	10,381.71
810 Dues and Fees	1,155.00
<b>003 Subtotal</b>	23,390.15
<b>053 Helena High School Accounts</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	1,211.61
6XX Supplies and Materials	8,659.15
7XX Property and Equipment Acquisition	11,715.11



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>053 Helena High School Accounts</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
810 Dues and Fees	372.00
	21,957.87
<b>053 Subtotal</b>	
<b>054 Capital High School Accounts</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	626.60
5XX Other Purchased Services	1,176.01
6XX Supplies and Materials	12,603.04
	14,405.65
<b>054 Subtotal</b>	
<b>068 Honor Wall (Baucus)</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	141.00
<b>4XXX Facilities Acquisition and Construction Services</b>	
4XX Purchased Property Services	1,280.00
	1,421.00
<b>068 Subtotal</b>	
<b>069 HHS Exxon</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	191.00
8XX Other Expenditures	0.23
	191.23
<b>069 Subtotal</b>	
<b>074 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	27,414.70
2XX Personal Services - Employee Benefits	77.46
5XX Other Purchased Services	50.85
6XX Supplies and Materials	1,248.61
	28,791.62
<b>074 Subtotal</b>	
<b>088 2012 Buckle Up Montana</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,106.85
2XX Personal Services - Employee Benefits	621.43
5XX Other Purchased Services	267.66



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>088 2012 Buckle Up Montana</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	750.13
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	678.00
	6,424.07
<b>088 Subtotal</b>	
<b>089 Tri County Buckle Up</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	19,674.56
2XX Personal Services - Employee Benefits	2,977.07
5XX Other Purchased Services	467.58
6XX Supplies and Materials	548.95
	23,668.16
<b>089 Subtotal</b>	
<b>100 Field Trips</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>27XX Student Transportation Services</b>	
5XX Other Purchased Services	43,634.58
<b>121 HHS Fitness Room Equip</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	1,016.38
6XX Supplies and Materials	480.58
	1,496.96
<b>121 Subtotal</b>	
<b>215 ACT Plus Writing Test Administration</b>	
<b>471 GEAR UP</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	394.48
2XX Personal Services - Employee Benefits	338.40
3XX Purchased Professional and Technical Services	2,237.50
5XX Other Purchased Services	921.05
6XX Supplies and Materials	297.28
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	0.29
	4,189.00
<b>215 Subtotal</b>	
<b>218 Rigorous Program of Study</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,304.94



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>218 Rigorous Program of Study</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	171.03
5XX Other Purchased Services	3,212.04
	4,688.01
<b>218 Subtotal</b>	
<b>219 Rigorous Programs of Study</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	17,965.94
2XX Personal Services - Employee Benefits	2,315.13
5XX Other Purchased Services	3,901.74
6XX Supplies and Materials	1,535.54
	25,718.35
<b>219 Subtotal</b>	
<b>226 Aggregate Reim/Indirects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>23XX Support Services - General Administration</b>	
3XX Purchased Professional and Technical Services	478.00
5XX Other Purchased Services	6,490.40
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	24,407.69
2XX Personal Services - Employee Benefits	73.28
3XX Purchased Professional and Technical Services	26,593.01
5XX Other Purchased Services	90.00
810 Dues and Fees	632.00
<b>210 Non-Federal Alternative Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,845.01
2XX Personal Services - Employee Benefits	3.03
<b>999 Undistributed</b>	
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
920 Resources Transferred to Other School Districts or Cooperatives	10,363.44
	71,975.86
<b>226 Subtotal</b>	
<b>288 McCammon Memorial</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
8XX Other Expenditures	1,098.33
<b>312 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	





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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
		<b>322 Subtotal</b>		29,124.00
<b>323</b>	<b>Title I, Part A, Improving Basic Programs</b>			
	<b>420 Title I, Part A, Improving Basic Programs</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	31,970.68
			2XX Personal Services - Employee Benefits	4,417.27
			5XX Other Purchased Services	632.80
			6XX Supplies and Materials	12.75
			8XX Other Expenditures	12.50
		<b>21XX Support Services - Students</b>		
			1XX Personal Services - Salaries	40,778.96
			2XX Personal Services - Employee Benefits	5,881.67
			3XX Purchased Professional and Technical Services	9,012.23
			5XX Other Purchased Services	2,268.47
			6XX Supplies and Materials	32.88
			8XX Other Expenditures	175.72
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
			940 Indirect Costs	4,693.07
		<b>323 Subtotal</b>		99,889.00
<b>370</b>	<b>Deferred Maintenance &amp; Energy Efficiency</b>			
	<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>			
		<b>21XX Support Services - Students</b>		
			7XX Property and Equipment Acquisition	5,273.99
		<b>26XX Operation and Maintenance of Plant Services</b>		
			6XX Supplies and Materials	1,803.27
		<b>4XXX Facilities Acquisition and Construction Services</b>		
			3XX Purchased Professional and Technical Services	51,973.00
			725 Major Construction Services	27,381.44
		<b>370 Subtotal</b>		86,431.70
<b>374</b>	<b>Quality Schools Facility Grant</b>			
	<b>372 Quality Schools Facility Grant Program</b>			
		<b>26XX Operation and Maintenance of Plant Services</b>		
			3XX Purchased Professional and Technical Services	25,000.00
<b>456</b>	<b>Adult Basic Ed - State</b>			
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	685.00
			2XX Personal Services - Employee Benefits	2.61
			3XX Purchased Professional and Technical Services	139.00
			4XX Purchased Property Services	123.00
			5XX Other Purchased Services	5,060.52



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>456 Adult Basic Ed - State</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	35,807.46
7XX Property and Equipment Acquisition	7,375.45
810 Dues and Fees	3,242.39
	52,435.43
<b>456 Subtotal</b>	
<b>522 CSPD Prickley Pear Coop</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	484.44
<b>531 Frank HHS English</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	420.00
<b>540 Cellular One Promise</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	895.00
2XX Personal Services - Employee Benefits	3.43
5XX Other Purchased Services	4,148.30
6XX Supplies and Materials	156.00
	5,202.73
<b>540 Subtotal</b>	
<b>541 Computational Thinking Across Grade Levels</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	863.55
2XX Personal Services - Employee Benefits	139.45
	1,003.00
<b>541 Subtotal</b>	
<b>823 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	14,402.53
2XX Personal Services - Employee Benefits	1,984.10
3XX Purchased Professional and Technical Services	8,000.00
5XX Other Purchased Services	28,142.54
6XX Supplies and Materials	35,912.10
7XX Property and Equipment Acquisition	30,501.73
810 Dues and Fees	9,130.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	5,944.00



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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
823 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
823 Subtotal	134,017.00
835 HHS Target	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	307.79
836 RMDC/Northwest Energy House	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	12,550.00
6XX Supplies and Materials	493.50
836 Subtotal	13,043.50
840 Dual Credit	
210 Non-Federal Alternative Education	
1XXX Instruction	
5XX Other Purchased Services	375.70
6XX Supplies and Materials	1,479.94
840 Subtotal	1,855.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	922,084.07

#### Schedule Of Changes Worksheet

Beginning Fund Balance	799,516.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	821,467.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	922,084.07	(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	37,357.28	
Less Last Year	6,152.30	(4b)
	31,204.98	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	730,105.21	(5)



# Trustees' Financial Summary

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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
003 Jobs for Montana Graduates	23,390.15	23,390.15	0.00
053 Helena High School Accounts	18,315.32	21,957.87	-3,642.55
054 Capital High School Accounts	14,392.99	14,405.65	-12.66
068 Honor Wall (Baucus)	2.63	1,421.00	-1,418.37
069 HHS Exxon	0.00	191.23	-191.23
074 State OTO Indian Education for All	0.00	28,791.62	-28,791.62
082 Car Seat Project	250.00	0.00	250.00
088 2012 Buckle Up Montana	6,424.07	6,424.07	0.00
089 Tri County Buckle Up	23,668.16	23,668.16	0.00
100 Field Trips	1,207.26	43,634.58	-42,427.32
121 HHS Fitness Room Equip	0.00	1,496.96	-1,496.96
215 ACT Plus Writing Test Administration	4,189.00	4,189.00	0.00
218 Rigorous Program of Study	4,688.01	4,688.01	0.00
219 Rigorous Programs of Study	25,718.35	25,718.35	0.00
226 Aggregate Reim/Indirects	102,218.67	71,975.86	30,242.81
288 McCammon Memorial	0.00	1,098.33	-1,098.33
312 Title I - Schoolwide	26,338.00	26,338.00	0.00
313 Title I - Schoolwide	173,481.00	173,481.00	0.00
322 Title I, Part A, Improving Basic Programs	29,124.00	29,124.00	0.00
323 Title I, Part A, Improving Basic Programs	99,889.00	99,889.00	0.00
370 Deferred Maintenance & Energy Efficiency	0.00	86,431.70	-86,431.70
374 Quality Schools Facility Grant	25,000.00	25,000.00	0.00
456 Adult Basic Ed - State	52,435.43	52,435.43	0.00
522 CSPD Prickley Pear Coop	0.00	484.44	-484.44
531 Frank HHS English	0.00	420.00	-420.00
540 Cellular One Promise	1,263.48	5,202.73	-3,939.25
541 Computational Thinking Across Grade Levels	0.00	1,003.00	-1,003.00
542 CHS Poetry Out Loud	500.00	0.00	500.00
823 Vo Ed Carl Perkins Basic Grant	134,017.00	134,017.00	0.00
835 HHS Target	0.00	307.79	-307.79
836 RMDC/Northwest Energy House	13,100.00	13,043.50	56.50
840 Dual Credit	41,855.00	1,855.64	39,999.36
<b>Total</b>	<b>821,467.52</b>	<b>922,084.07</b>	<b>-100,616.55</b>



# Trustees' Financial Summary

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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	484,754.20	529,528.69
1112 District Levy - Personal Property	11,442.62	9,644.50
1113 District Levy - Heavy Motor Vehicles	1,145.50	1,078.72
1114 District Levy - Pers Prop/Mobile Homes	4,483.50	4,552.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,716.85	50.90
1190 Penalties and Interest on Taxes	2,726.80	1,965.93
1340 Fees for Adult Education	9,147.00	0.00
1510 Interest Earnings	944.81	547.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>521,361.28</b>	<b>547,368.64</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	331,233.30	353,663.86
2XX Personal Services - Employee Benefits	953.36	1,170.01
3XX Purchased Professional and Technical Services	8,295.48	4,900.79
5XX Other Purchased Services	12,710.88	13,799.72
6XX Supplies and Materials	16,517.36	2,617.27
7XX Property and Equipment Acquisition	0.00	10,790.01
810 Dues and Fees	348.62	0.00
<b>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	0.00	1,000.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	10,864.63	11,006.08
2XX Personal Services - Employee Benefits	435.01	423.55
4XX Purchased Property Services	6,146.24	4,405.87
5XX Other Purchased Services	757.42	130.99
6XX Supplies and Materials	0.00	111.24
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	202,519.18	135,843.08
2XX Personal Services - Employee Benefits	683.76	455.77
3XX Purchased Professional and Technical Services	93.00	0.00
4XX Purchased Property Services	246.09	0.00
5XX Other Purchased Services	12,233.33	359.37
6XX Supplies and Materials	4,595.32	0.00



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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:**

608,632.98

540,677.61

### Schedule Of Changes Worksheet

Beginning Fund Balance						221,121.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						547,368.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						540,677.61	(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	10,690.02	Less Last Year	0.00	(4b)		10,690.02	
						10,690.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						238,502.95	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	131,290.00	135,365.67
1510 Interest Earnings	193.73	128.69
3260 State Driver's Education Reimbursement	60,086.55	57,690.00
5200 Sale or Compensation for Loss of Assets	2,031.22	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	193,601.50	193,184.36

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	139,020.32	155,905.37
2XX Personal Services - Employee Benefits	547.36	587.51
3XX Purchased Professional and Technical Services	2,000.00	1,767.27
4XX Purchased Property Services	29,917.66	1,318.50
5XX Other Purchased Services	12,671.01	12,724.20
6XX Supplies and Materials	13,906.28	14,184.78
810 Dues and Fees	3,149.94	3,273.17
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	10,864.62	11,006.08
2XX Personal Services - Employee Benefits	435.01	423.55
4XX Purchased Property Services	317.84	25,757.90
6XX Supplies and Materials	0.00	52.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	212,830.04	227,000.97



# Trustees' Financial Summary

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

### 18 - Traffic Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						116,687.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						193,184.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						227,000.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,871.23	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	14.59	28.62
1910 Rentals	13,527.38	14,862.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13,541.97	14,891.16

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	0.00	1,200.00
8XX Other Expenditures	0.00	4,222.66
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	2,011.02	2,178.10
2XX Personal Services - Employee Benefits	95.36	86.02
8XX Other Expenditures	4,076.68	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,183.06	7,686.78

### Schedule Of Changes Worksheet

Beginning Fund Balance		7,362.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,891.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,686.78	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		14,567.07	(5)



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

### 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	64.33
2114 County Metal Mines License Taxes	7,709.78	33,100.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,709.78	33,165.03

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	13,996.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,165.03	(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)	47,161.41	(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	511,478.95	521,313.20
1112 District Levy - Personal Property	12,063.30	9,613.81
1113 District Levy - Heavy Motor Vehicles	1,212.05	1,059.82
1114 District Levy - Pers Prop/Mobile Homes	4,569.82	4,596.15
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,504.99	50.03
1190 Penalties and Interest on Taxes	2,877.57	2,016.57
1510 Interest Earnings	1,342.95	1,323.35
1900 Other Revenue from Local Sources	42,464.51	68,212.05
1920 Contributions/Donations from Private Sources	50.00	0.00
3281 State Technology Aid	21,165.87	21,000.10
3445 State Combined Fund School Block Grant	47,351.18	66,614.54
3447 SB372 Combined Block Grant Reimbursement	0.00	14,728.70

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

654,081.19      710,528.32

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	23,703.20	16,119.84
7XX Property and Equipment Acquisition	63,540.50	72,951.46
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	251,597.54	194,591.08
2XX Personal Services - Employee Benefits	873.90	658.90
3XX Purchased Professional and Technical Services	64,629.47	54,522.02
4XX Purchased Property Services	1,264.00	198.75
5XX Other Purchased Services	32,321.34	6,983.65
6XX Supplies and Materials	36,402.60	107,522.42
7XX Property and Equipment Acquisition	50,874.67	105,143.36
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	720.00	400.00
2XX Personal Services - Employee Benefits	2.85	1.52
3XX Purchased Professional and Technical Services	300.00	0.00
5XX Other Purchased Services	2,406.38	387.67
6XX Supplies and Materials	2,445.13	947.02
7XX Property and Equipment Acquisition	24,351.22	1,565.00
810 Dues and Fees	480.00	744.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	5,078.20	0.00
6XX Supplies and Materials	0.00	340.00
<b>24XX Support Services - School Administration</b>		



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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				
	24XX Support Services - School Administration					
			7XX Property and Equipment Acquisition	0.00	227.43	
	25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	200.00	771.47	
	26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	5,173.01	3,774.28	
			5XX Other Purchased Services	94,222.75	95,913.88	
	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	11,946.93	
			7XX Property and Equipment Acquisition	0.00	19,788.31	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				661,850.26	695,498.99	

### Schedule Of Changes Worksheet

Beginning Fund Balance					469,457.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					710,528.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					695,498.99	(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	80,127.69	Less Last Year	23,144.00	(4b)	56,983.69	
					56,983.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					541,470.64	(5)



# Trustees' Financial Summary

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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	653,825.38	619,798.69
1112 District Levy - Personal Property	15,240.09	11,464.66
1113 District Levy - Heavy Motor Vehicles	1,554.28	1,257.11
1114 District Levy - Pers Prop/Mobile Homes	5,613.94	5,619.07
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,293.29	0.00
1190 Penalties and Interest on Taxes	3,357.87	2,518.19
1510 Interest Earnings	2,168.74	1,787.00
1900 Other Revenue from Local Sources	0.00	833.36
1920 Contributions/Donations from Private Sources	0.00	53,308.75
3120 State Guaranteed Tax Base Aid	501,831.65	498,864.43
5120 Proceeds from Refunding Bonds	24,959.21	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,219,844.45</b>	<b>1,195,451.26</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
830 Special Assessments	58,687.50	61,069.07
840 Principal On Debt	895,000.00	930,000.00
850 Interest on Debt	178,967.50	98,368.05
860 Agent Fees/Issuance Costs	800.00	500.00
<b>63XX Refunding Bonds Used to Retire Old Issues</b>		
860 Agent Fees/Issuance Costs	83,100.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,216,555.00</b>	<b>1,089,937.12</b>



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

### 50 - Debt Service Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						428,936.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,195,451.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,089,937.12	(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)						534,450.28	(5)



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

### 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	167.34	154.28
5200 Sale or Compensation for Loss of Assets	0.00	1,250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	167.34	1,404.28

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	56,071.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,404.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	57,475.99	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	503,433.23	512,133.94
1112 District Levy - Personal Property	11,871.45	9,444.50
1113 District Levy - Heavy Motor Vehicles	1,193.07	1,040.93
1114 District Levy - Pers Prop/Mobile Homes	4,495.26	4,519.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,546.53	0.00
1190 Penalties and Interest on Taxes	2,627.66	2,011.62
1510 Interest Earnings	5,274.24	4,328.45
5200 Sale or Compensation for Loss of Assets	0.00	3,571.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>538,441.44</b>	<b>537,050.48</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	0.00	900.00
7XX Property and Equipment Acquisition	0.00	260,236.55
<b>221X Improvement of Instruction Services</b>		
6XX Supplies and Materials	100,000.00	0.00
<b>24XX Support Services - School Administration</b>		
3XX Purchased Professional and Technical Services	150.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	7,090.00
6XX Supplies and Materials	243.00	41,612.14
7XX Property and Equipment Acquisition	17,263.41	30,327.39
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	82,404.37	286,161.59
4XX Purchased Property Services	1,646.30	0.00
5XX Other Purchased Services	0.00	2.20
6XX Supplies and Materials	9,848.81	19,995.71
7XX Property and Equipment Acquisition	96,245.79	13,547.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>307,801.68</b>	<b>659,873.00</b>



# Trustees' Financial Summary

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

### 61 - Building Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,934,292.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						537,050.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						659,873.00	(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	286,430.55	Less Last Year	125,610.35	(4b)		160,820.20	
						160,820.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,972,290.54	(5)



# Trustees' Financial Summary

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

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	5,088.59	0.00
1920 Contributions/Donations from Private Sources	710.00	1,103.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,798.59	1,103.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	2,000.00	0.00
870 Student Scholarships	0.00	2,401.67
8XX Other Expenditures	0.00	8,928.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,000.00	11,330.04

#### Schedule Of Changes Worksheet

Beginning Fund Balance	205,114.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,103.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,330.04	(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)	194,887.19	(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
1900 Other Revenue from Local Sources	0.00	1,183.78
3250 Montana Digital Academy	68,460.00	92,687.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	68,460.00	93,870.98

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	92,687.20
2XX Personal Services - Employee Benefits	0.00	352.40
<b>325 Montana Digital Academy</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	68,460.00	0.00
2XX Personal Services - Employee Benefits	272.17	0.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	143.52	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	68,875.69	93,039.60

### Schedule Of Changes Worksheet

Beginning Fund Balance		-415.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		93,870.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		93,039.60	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		415.69	(5)



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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,907.00	1,712.18
1700 Student Extracurricular Activity Receipts	0.00	1,576,978.49
1XXX Revenues from Student Activities	1,471,226.65	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,474,133.65	1,578,690.67

#### 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	1,466,741.41	1,594,638.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,466,741.41	1,594,638.12

#### Schedule Of Changes Worksheet

Beginning Fund Balance	299,324.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,578,690.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,594,638.12	(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	5,104.27	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	288,481.80	(5)



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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	613,671.99	468,915.82
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	377,913.30	369,814.29
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,488,264.87	1,518,759.44
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	14,219.55	12,817.53
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	12,173,796.04	12,417,329.32
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	87,349.57	43,651.72
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	654,335.88	611,952.77
XX	XXX 4XXX 710	Land	136,352.00	0.00
XX	XXX 4XXX 715	Land Improvements	77,536.80	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	19,208.99	27,033.04
XX	XXX 4XXX 73X	Major Equipment-New	0.00	13,895.82
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	12,156.00	3,074.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	9,620.00	9,260.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	459,097.54
b. Related Services Block Grant Entitlement	153,022.32
c. Total Entitlements Subject to Reversion	612,119.86

### 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)]	814,119.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,188,520.09
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: 94%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	740,115.28	0.00	0.00	0.00	
280	1XXX	2XX	2,183.41	0.00	0.00	0.00	
280	1XXX	3XX	72.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,400.58	0.00	0.00	0.00	
280	1XXX	6XX	8,132.40	0.00	0.00	0.00	
280	1XXX	7XX	2,796.64	0.00	0.00	0.00	
280	21XX	1XX	233,917.98	0.00	0.00	0.00	
280	21XX	2XX	758.79	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	5,353.31	0.00	0.00	0.00	
280	21XX	6XX	3,972.36	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	170,647.64	0.00	0.00	0.00	
280	24XX	2XX	580.67	0.00	0.00	0.00	
280	24XX	3XX	274.00	0.00	0.00	0.00	
280	24XX	4XX	452.86	0.00	0.00	0.00	
280	24XX	5XX	3,274.60	0.00	0.00	0.00	
280	24XX	6XX	1,587.39	0.00	0.00	0.00	
280	24XX	7XX	13,000.18	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			1,188,520.09	0.00	0.00	0.00	1,188,520.09

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

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



# Trustees' Financial Summary

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	2,403,261.00	46,299.90	360,575.70	0.00	2,810,136.60
Buildings	22,793,017.00	-0.44	188,455.10	0.00	22,981,471.66
Machinery and Equipment	1,951,107.00	0.05	403,202.78	36,843.76	2,317,466.07
Totals at Historical Cost	27,147,385.00	46,299.51	952,233.58	36,843.76	28,109,074.33
Governmental Activities, Capital Assets, net	27,147,385.00	46,299.51	952,233.58	36,843.76	28,109,074.33

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2013			

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Bonds							
06/01/2009	1,410,000.00	0.00	265,000.00	0.00	1,145,000.00	275,000.00	870,000.00
06/26/2012	2,765,000.00	0.00	665,000.00	0.00	2,100,000.00	685,000.00	1,415,000.00
Total Governmental Activity							
Long-Term Liabilities	4,175,000.00	0.00	930,000.00	0.00	3,245,000.00	960,000.00	2,285,000.00

\* 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.