



Trustees' Financial Summary

FY2012-13

Submit ID: 0989-51825122

**56 Yellowstone County
0989 Independent 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: Debi Orelup

Phone #: (406) 259-8109

(Signature)

(Date)

Chair, Board of Trustees: David Nedrow

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
018	Capital Investment & Deferred Maintenance	STATE	560989	
027	Indian Education for All	STATE	560989	
028	INDIAN ED FOR ALL	STATE	560989	
029	INDIAN ED FOR ALL	STATE	560989	
038	Full-Time Kindergarten	STATE	560989	
052	Building Rental	LOCAL		
058	School Activity Account	LOCAL		
063	MEDICAID-CSCT	STATE	560989	State
080	Medicaid	STATE	560989	State
081	Medicaid	STATE	560989	State
082	Medicaid	STATE	560989	State
083	Medicaid	STATE	560989	State
088	Medicaid	STATE	560989	State
089	Medicaid	STATE	560989	State
143	Title II Part A	FEDERAL		84.367
313	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
457	IDEA Preschool (Trans from Coop)	FEDERAL		84.173A
523	Multi-District Co-op	STATE		
763	In-state Day Treatment	STATE		NA



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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)	106,366.11	12,295.25		14,042.54
02	Taxes Receivable - Real and Personal (120-149)	4,667.60	398.69		
03	Taxes Receivable - Protested (150-159)	1,110.16	79.43		
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	112,143.87	12,773.37		14,042.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,777.76	478.12		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,777.76	478.12		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	106,366.11	12,295.25		14,042.54
52	TOTAL FUND BALANCE/EQUITY	106,366.11	12,295.25		14,042.54
53	TOTAL LIABILITIES AND FUND BALANCE	112,143.87	12,773.37		14,042.54



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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)	2,809.12	61,563.77	63,185.65	
02	Taxes Receivable - Real and Personal (120-149)	1,490.64			
03	Taxes Receivable - Protested (150-159)	402.08			
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	4,701.84	61,563.77	63,185.65	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,892.72			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,892.72			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,809.12	61,563.77	63,185.65	
52	TOTAL FUND BALANCE/EQUITY	2,809.12	61,563.77	63,185.65	
53	TOTAL LIABILITIES AND FUND BALANCE	4,701.84	61,563.77	63,185.65	



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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)				6,753.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				6,753.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				6,753.71
52	TOTAL FUND BALANCE/EQUITY				6,753.71
53	TOTAL LIABILITIES AND FUND BALANCE				6,753.71



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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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,202.13			55,863.59
02	Taxes Receivable - Real and Personal (120-149)				4,768.83
03	Taxes Receivable - Protested (150-159)				1,086.89
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	16,202.13			61,719.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				5,855.72
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				5,855.72
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	16,202.13			55,863.59
52	TOTAL FUND BALANCE/EQUITY	16,202.13			55,863.59
53	TOTAL LIABILITIES AND FUND BALANCE	16,202.13			61,719.31



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,848.15	202,767.02		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)		0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	7,848.15	202,767.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		0.01		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		0.01		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	7,848.15	202,767.02		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,848.15	202,767.02		
53	TOTAL LIABILITIES AND FUND BALANCE	7,848.15	202,767.03		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,605.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,605.18	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			9,605.18	
52	TOTAL FUND BALANCE/EQUITY			9,605.18	
53	TOTAL LIABILITIES AND FUND BALANCE			9,605.18	



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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)	34,087.73	45,535.58		
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	34,087.73	45,535.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	34,087.73	45,535.58		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	34,087.73	45,535.58		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	34,087.73	45,535.58		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	231,440.44	210,483.87
1113 District Levy - Heavy Motor Vehicles	188.95	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,845.24	1,595.04
1190 Penalties and Interest on Taxes	329.22	479.40
1310 Individual Tuition	8,400.00	13,809.39
1510 Interest Earnings	4,000.00	0.00
1900 Other Revenue from Local Sources	0.00	132.09
3110 Direct State Aid	685,262.54	675,884.12
3111 Quality Educator	60,992.10	62,056.80
3112 At Risk Student	2,728.06	2,871.09
3113 Indian Education For All	6,262.80	6,018.00
3114 American Indian Achievement Gap	800.00	2,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	71,673.62	60,051.06
3120 State Guaranteed Tax Base Aid	392,102.79	398,820.12
3444 State School Block Grant	17,585.84	19,315.42
3446 SB372 Block Grant Reimbursement	0.00	1,573.22
7810 Education Jobs Fund	803.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,484,415.30	1,455,689.62

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	845,005.40	836,160.57
2XX Personal Services - Employee Benefits	105,072.87	119,067.64
3XX Purchased Professional and Technical Services	6,175.65	2,449.71
4XX Purchased Property Services	0.00	124.00
5XX Other Purchased Services	10,677.95	14,807.74
6XX Supplies and Materials	32,141.66	17,002.50
21XX Support Services - Students		
1XX Personal Services - Salaries	8,916.00	8,916.00
6XX Supplies and Materials	8.16	145.29
22XX Educational Media Services		
6XX Supplies and Materials	1,486.52	1,725.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	9,954.21	0.00
5XX Other Purchased Services	12,993.89	13,777.26
6XX Supplies and Materials	55.00	0.00
810 Dues and Fees	2,533.00	2,653.00
24XX Support Services - School Administration		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	113,095.52	112,837.59
			2XX Personal Services - Employee Benefits	15,342.66	14,684.61
			3XX Purchased Professional and Technical Services	365.00	554.00
			5XX Other Purchased Services	2,414.22	8,054.93
			6XX Supplies and Materials	490.22	650.48
			810 Dues and Fees	405.00	810.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	40,664.71	40,696.37
			2XX Personal Services - Employee Benefits	8,496.30	7,722.21
			3XX Purchased Professional and Technical Services	0.00	70.00
			5XX Other Purchased Services	840.90	916.56
			6XX Supplies and Materials	2,464.13	2,480.90
			810 Dues and Fees	150.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	48,382.11	18,834.53
			2XX Personal Services - Employee Benefits	15,681.76	13,189.73
			3XX Purchased Professional and Technical Services	5,813.18	3,556.30
			4XX Purchased Property Services	47,370.80	44,009.04
			6XX Supplies and Materials	9,740.59	5,222.88
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	9,512.90
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	100,134.36	107,937.80
			2XX Personal Services - Employee Benefits	16,462.13	23,511.23
			3XX Purchased Professional and Technical Services	55.00	0.00
			5XX Other Purchased Services	530.95	481.22
			6XX Supplies and Materials	4,255.97	3,109.05
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	5,083.74	4,871.39
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	4,500.00	4,500.00
			2XX Personal Services - Employee Benefits	11.63	16.11
			3XX Purchased Professional and Technical Services	1,040.00	1,196.00
			6XX Supplies and Materials	0.00	170.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	1,870.00	3,433.00



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

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

1,480,681.19 1,450,007.54

Schedule Of Changes Worksheet

Beginning Fund Balance						100,684.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,455,689.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,450,007.54	(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)						106,366.11	(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
1110 District Tax Levy	17,788.92	17,932.79
1113 District Levy - Heavy Motor Vehicles	14.59	0.00
1114 District Levy - Pers Prop/Mobile Homes	124.97	130.03
1190 Penalties and Interest on Taxes	21.22	37.17
2220 County On-Schedule Trans Reimb	13,706.10	13,706.10
3210 State On-Schedule Trans Reimb	13,706.10	13,706.10
3444 State School Block Grant	1,443.38	1,576.95
3445 State Combined Fund School Block Grant	2,200.00	1,200.00
3446 SB372 Block Grant Reimbursement	0.00	121.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,005.28	48,410.64

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	47,590.84	49,223.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,590.84	49,223.12

Schedule Of Changes Worksheet

Beginning Fund Balance		13,107.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		48,410.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		49,223.12	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,295.25	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	63,268.43	62,799.83
4550 Federal Child Nutrition	29,290.33	32,239.02
5200 Sale or Compensation for Loss of Assets	1,245.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,804.41	95,038.85

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	38,698.93	48,072.61
2XX Personal Services - Employee Benefits	2,697.58	3,033.10
3XX Purchased Professional and Technical Services	375.00	430.25
4XX Purchased Property Services	4,072.38	2,472.30
5XX Other Purchased Services	469.54	0.00
6XX Supplies and Materials	42,757.09	47,677.77

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,070.52	101,686.03
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Schedule Of Changes Worksheet

Beginning Fund Balance	20,689.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,038.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,686.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,042.54	(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	85,031.57	67,444.25
1113 District Levy - Heavy Motor Vehicles	69.40	0.00
1114 District Levy - Pers Prop/Mobile Homes	681.81	545.64
1190 Penalties and Interest on Taxes	120.83	166.05
3445 State Combined Fund School Block Grant	2,200.00	2,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	88,103.61	70,355.94

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	77,469.28	80,210.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,469.28	80,210.76

Schedule Of Changes Worksheet

Beginning Fund Balance					12,663.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,355.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,210.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,809.12	(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
2240 County Retirement Distribution	162,419.00	182,424.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	162,419.00	182,424.00

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		
2XX Personal Services - Employee Benefits	125,343.82	134,227.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	16,183.10	15,937.11
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,773.46	5,818.59
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,742.13	2,716.98
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,931.57	16,814.44
366 OTO Capital Invest & Deferred Maintenance		
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	3,461.07
367 OTO Full-time Kindergarten Start-up		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	388.67
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	575.16	576.06
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,541.43	6,896.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	174,090.67	186,836.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						65,975.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						182,424.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						186,836.07	(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)						61,563.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
052 Building Rental	
1910 Rentals	5,590.00
058 School Activity Account	
1900 Other Revenue from Local Sources	18,560.57
063 MEDICAID-CSCT	
3355 Medicaid - Miscellaneous	31,881.52
083 Medicaid	
3357 Montana Administrative Claiming Reimbursement	4,798.37
143 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,915.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	28,770.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	7,500.00
457 IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	9,600.00
523 Multi-District Co-op	
3290 State - Other State Grants	4,235.94
763 In-state Day Treatment	
3610 Services for Significant Needs Students	5,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120,451.40

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

PRC Program Function Object	2013 Value
018 Capital Investment & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	24,267.13
027 Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	538.70
038 Full-Time Kindergarten	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	2,542.00
058 School Activity Account	



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
058 School Activity Account				
1XX Regular Education Programs - Elementary/Secondary				
			1XXX Instruction	
			6XX Supplies and Materials	169.97
			222X Educational Media Services	
			6XX Supplies and Materials	4,814.75
			24XX Support Services - School Administration	
			6XX Supplies and Materials	511.49
			058 Subtotal	5,496.21
063 MEDICAID-CSCT				
1XX Regular Education Programs - Elementary/Secondary				
			21XX Support Services - Students	
			3XX Purchased Professional and Technical Services	31,881.52
080 Medicaid				
1XX Regular Education Programs - Elementary/Secondary				
			26XX Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	4,187.33
			6XX Supplies and Materials	647.65
			080 Subtotal	4,834.98
081 Medicaid				
1XX Regular Education Programs - Elementary/Secondary				
			26XX Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	3,132.52
			6XX Supplies and Materials	659.28
			081 Subtotal	3,791.80
088 Medicaid				
1XX Regular Education Programs - Elementary/Secondary				
			1XXX Instruction	
			6XX Supplies and Materials	99.50
			26XX Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	144.74
			6XX Supplies and Materials	480.77
			088 Subtotal	725.01
089 Medicaid				
1XX Regular Education Programs - Elementary/Secondary				
			1XXX Instruction	
			3XX Purchased Professional and Technical Services	1,699.00
			6XX Supplies and Materials	144.82
			26XX Operation and Maintenance of Plant 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
089 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	559.57
6XX Supplies and Materials	218.70
	2,622.09
089 Subtotal	
143 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,416.50
5XX Other Purchased Services	1,498.50
	3,915.00
143 Subtotal	
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	24,761.04
2XX Personal Services - Employee Benefits	3,908.41
	28,669.45
313 Subtotal	
456 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	5,969.67
2XX Personal Services - Employee Benefits	1,530.33
	7,500.00
456 Subtotal	
457 IDEA Preschool (Trans from Coop)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	6,940.15
2XX Personal Services - Employee Benefits	2,338.52
6XX Supplies and Materials	321.33
	9,600.00
457 Subtotal	
763 In-state Day Treatment	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	5,600.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

131,983.89

Schedule Of Changes Worksheet

Beginning Fund Balance						74,718.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						120,451.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						131,983.89	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						63,185.65	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
018 Capital Investment & Deferred Maintenance	0.00	24,267.13	-24,267.13
027 Indian Education for All	0.00	538.70	-538.70
038 Full-Time Kindergarten	0.00	2,542.00	-2,542.00
052 Building Rental	5,590.00	0.00	5,590.00
058 School Activity Account	18,560.57	5,496.21	13,064.36
063 MEDICAID-CSCT	31,881.52	31,881.52	0.00
080 Medicaid	0.00	4,834.98	-4,834.98
081 Medicaid	0.00	3,791.80	-3,791.80
083 Medicaid	4,798.37	0.00	4,798.37
088 Medicaid	0.00	725.01	-725.01
089 Medicaid	0.00	2,622.09	-2,622.09
143 Title II Part A	3,915.00	3,915.00	0.00
313 Title I, Part A, Improving Basic Programs	28,770.00	28,669.45	100.55
456 IDEA Part B (Trans from Coop)	7,500.00	7,500.00	0.00
457 IDEA Preschool (Trans from Coop)	9,600.00	9,600.00	0.00
523 Multi-District Co-op	4,235.94	0.00	4,235.94
763 In-state Day Treatment	5,600.00	5,600.00	0.00
Total	120,451.40	131,983.89	-11,532.49



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
5300 Operating Transfers from Other Funds	1,870.00	3,433.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,870.00	3,433.00

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		
1XX Personal Services - Salaries	0.00	3,824.77
2XX Personal Services - Employee Benefits	0.00	14.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,839.29

Schedule Of Changes Worksheet

Beginning Fund Balance	7,160.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,433.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,839.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,753.71	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	647.36	500.00
3281 State Technology Aid	1,766.74	1,690.76
3445 State Combined Fund School Block Grant	5,000.31	11,953.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,414.41	14,144.64

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	504.79	0.00
4XX Purchased Property Services	1,200.00	247.50
6XX Supplies and Materials	3,452.95	3,368.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,157.74	3,616.13

Schedule Of Changes Worksheet

Beginning Fund Balance	5,673.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,144.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,616.13	(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)	16,202.13	(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
1110 District Tax Levy	225,121.45	214,729.76
1113 District Levy - Heavy Motor Vehicles	183.86	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,771.26	1,592.86
1190 Penalties and Interest on Taxes	299.29	439.60
3120 State Guaranteed Tax Base Aid	54,444.54	55,565.31
3445 State Combined Fund School Block Grant	3,635.29	0.00
3447 SB372 Combined Block Grant Reimbursement	0.00	2,108.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	285,455.69	274,436.22

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		
840 Principal On Debt	120,000.00	125,000.00
850 Interest on Debt	150,462.50	145,662.50
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	270,762.50	270,962.50

Schedule Of Changes Worksheet

Beginning Fund Balance	52,389.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	274,436.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	270,962.50	(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)	55,863.59	(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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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		
6XX Supplies and Materials	443.00	1,592.74
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	17,716.99	6,976.38
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	8,400.00	45,781.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	3,750.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,309.99	54,350.12

Schedule Of Changes Worksheet

Beginning Fund Balance	62,198.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,350.12	(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	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	7,848.15	(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	26.97	21.02
1114 District Levy - Pers Prop/Mobile Homes	10.52	0.00
1190 Penalties and Interest on Taxes	6.72	7.54
1510 Interest Earnings	500.00	1,892.04
5200 Sale or Compensation for Loss of Assets	31,399.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,943.66	1,920.60

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	51,940.82	1,126.13
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	20,256.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,197.17	1,126.13

Schedule Of Changes Worksheet

Beginning Fund Balance	201,972.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,920.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,126.13	(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)	202,767.02	(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
1900 Other Revenue from Local Sources	46,969.50	54,015.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,969.50	54,015.00

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	34,004.28	35,265.67
2XX Personal Services - Employee Benefits	5,894.96	12,810.58
6XX Supplies and Materials	7,070.26	5,938.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,969.50	54,015.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,015.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,015.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	13,571.24	12,737.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,571.24	12,737.04

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	13,780.70	12,154.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,780.70	12,154.81

Schedule Of Changes Worksheet

Beginning Fund Balance	9,022.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,737.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,154.81	(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)	9,605.18	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	60,336.00	60,305.72
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	3,425.87
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	6,450.15
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	850,047.24	843,384.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,038.52	8,812.87
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	29,997.68	28,792.83
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	28,656.35	55,293.90
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	77,469.28	80,210.76
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	44,288.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	44,288.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,761.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	63,774.90
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	139,910.69
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	107,937.80	0.00	0.00	0.00	
280	1XXX	2XX	23,511.23	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	481.22	0.00	0.00	0.00	
280	1XXX	6XX	3,109.05	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,871.39	0.00	0.00	0.00	
Totals			139,910.69	0.00	0.00	0.00	139,910.69

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.



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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	355,831.00	0.00	0.00	0.00	355,831.00
Land Improvements	149,206.00	0.00	0.00	0.00	149,206.00
*** Buildings	4,173,153.00	0.00	55,294.00	0.00	4,228,447.00
Machinery and Equipment	414,327.00	0.00	0.00	0.00	414,327.00
Totals at Historical Cost	5,092,517.00	0.00	55,294.00	0.00	5,147,811.00
Less Accumulated Depreciation For:					
Improvement Accum	34,303.00	0.00	6,439.00	0.00	40,742.00
Building Accum	712,066.00	0.00	91,733.00	0.00	803,799.00
Machinery and Equipment Accum	183,987.00	0.00	24,039.00	0.00	208,026.00
Total Accumulated Depreciation	930,356.00	0.00	122,211.00	0.00	1,052,567.00
Governmental Activities, Capital Assets, net	4,162,161.00	0.00	-66,917.00	0.00	4,095,244.00

* 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.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	110,430.00	0.00	0.00
Food Service (31XX)	5,342.00	0.00	0.00
Unallocated	6,439.00	0.00	0.00
Total Depreciation for FY2013	122,211.00	0.00	0.00

*** Has comment.



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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							
12/30/2008	3,255,000.00	0.00	125,000.00	0.00	3,130,000.00	130,000.00	3,000,000.00
Compensated Absences	90,606.31	0.00	12,873.30	0.00	77,733.01	0.00	77,733.01
Total Governmental Activity							
Long-Term Liabilities	3,345,606.31	0.00	137,873.30	0.00	3,207,733.01	130,000.00	3,077,733.01

* 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.