



# Trustees' Financial Summary

FY2013-14

Submit ID: 0862-58279359

48 Stillwater County  
0862 Absarokee 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:** Sara Kerr

**Phone #:** (406) 328-4583

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Clayton Young

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Judy Martin

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY14 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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 #
154	Contracts from OPI	FEDERAL		84.010
164	Medicaid	STATE	State	State
224	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A075218	84.358A
310	Vo Ed Agriculture	STATE	State VoEd Funds	State
333	Jobs for Montana Graduates	STATE	STATE	State
334	Jobs for Montana Graduates	STATE	State	State
340	Vo Ed Family & Consumer Science	STATE	State VoEd Funds	State
354	Advancing Agriculture Education Program	STATE	State	NA
360	Vo Ed Business/Marketing	STATE	State VoEd Funds	State
824	Vo Ed Carl Perkins Basic Grant	FEDERAL	04808628114	84.048A
910	Budget Amendment			
911	Budget Amendment			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,367.98	50,833.55	183,522.33	
02	Taxes Receivable - Real and Personal (120-149)	12,621.64	991.00	2,047.24	
03	Taxes Receivable - Protested (150-159)	1,440.00	112.74	218.04	
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>	129,429.62	51,937.29	185,787.61	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	14,061.64	1,103.74	2,265.28	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	115,367.98	50,833.55	183,522.33	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	115,367.98	50,833.55	183,522.33	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	129,429.62	51,937.29	185,787.61	



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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)	39,134.09	13,466.00	9,785.53	33,445.06
02	Taxes Receivable - Real and Personal (120-149)	302.57			
03	Taxes Receivable - Protested (150-159)	16.31			
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>	39,452.97	13,466.00	9,785.53	33,445.06
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	318.88			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	39,134.09	13,466.00	9,785.53	33,445.06
52	<b>TOTAL FUND BALANCE/EQUITY</b>	39,134.09	13,466.00	9,785.53	33,445.06
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	39,452.97	13,466.00	9,785.53	33,445.06



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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)	-300.46			3,694.35
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)	1,749.94			
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>	1,449.48			3,694.35
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)	4,489.99			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	4,489.99			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-3,040.51			3,694.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-3,040.51			3,694.35
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,449.48			3,694.35



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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)	591,811.89	1,240.20		
04	Receivables from Other Funds (160-179)	4,489.99			
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>	596,301.88	1,240.20		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	596,301.88	1,240.20		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	596,301.88	1,240.20		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	596,301.88	1,240.20		



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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)	5,472.14	17,892.59		
02	Taxes Receivable - Real and Personal (120-149)	577.84			
03	Taxes Receivable - Protested (150-159)	50.90			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,100.88	17,892.59		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	628.74			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,472.14	17,892.59		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,472.14	17,892.59		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,100.88	17,892.59		



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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)	21,696.97			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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>	21,696.97			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	21,696.97			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,696.97			



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53	TOTAL LIABILITIES AND FUND BALANCE	21,696.97			
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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	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	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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## 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	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,968.30		117,857.08	3,891.53
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>	2,968.30		117,857.08	3,891.53
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	2,968.30		117,857.08	3,891.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,968.30		117,857.08	3,891.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,968.30		117,857.08	3,891.53



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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	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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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## 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>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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	2013 Value	2014 Value
1110 District Tax Levy	430,560.46	450,479.83
1190 Penalties and Interest on Taxes	955.10	846.68
1510 Interest Earnings	396.42	177.55
1900 Other Revenue from Local Sources	46.92	33.48
3110 Direct State Aid	420,930.51	418,624.22
3111 Quality Educator	34,903.91	30,924.97
3112 At Risk Student	815.40	1,025.29
3113 Indian Education For All	2,142.00	2,019.60
3114 American Indian Achievement Gap	1,800.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	14,862.87	20,818.52
3116 Data For Achievement	0.00	990.00
3120 State Guaranteed Tax Base Aid	48,563.55	32,227.12
3444 State School Block Grant	96,626.82	96,626.82
3446 SB372 Block Grant Reimbursement	2,083.29	0.00
6100 Material Prior Period Revenue Adjustments	0.00	19,221.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,054,687.25</b>	<b>1,075,415.97</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	500,943.28	463,678.86
2XX Personal Services - Employee Benefits	43,169.13	42,128.44
5XX Other Purchased Services	1,806.32	2,868.36
6XX Supplies and Materials	14,873.95	20,666.26
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	12,480.09	15,918.51
2XX Personal Services - Employee Benefits	3,251.64	1,149.53
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	3,918.36	3,624.25
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	32,499.72	32,499.72
2XX Personal Services - Employee Benefits	2,584.78	8,096.30
3XX Purchased Professional and Technical Services	789.00	2,257.50
5XX Other Purchased Services	269.45	561.51
6XX Supplies and Materials	11,185.98	13,362.90
810 Dues and Fees	4,657.00	5,994.88
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	18,586.29	19,079.17
2XX Personal Services - Employee Benefits	5,531.75	4,593.58



# Trustees' Financial Summary

FY2013-14

Submit ID: 0862-58279359

48 Stillwater County  
0862 Absarokee 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	2013 Value	2014 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			5XX Other Purchased Services	3,521.77	4,119.98
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	21,993.40	39,861.52
			2XX Personal Services - Employee Benefits	4,650.81	5,241.38
			5XX Other Purchased Services	18,166.00	19,951.50
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	74,469.72	62,889.86
			2XX Personal Services - Employee Benefits	9,814.73	15,580.93
			3XX Purchased Professional and Technical Services	26,635.96	4,385.81
			4XX Purchased Property Services	48,363.44	58,695.62
			6XX Supplies and Materials	10,383.56	12,946.29
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	52,293.84	59,690.27
			2XX Personal Services - Employee Benefits	9,659.52	11,139.38
			6XX Supplies and Materials	1,291.63	1,470.98
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	1,634.81	1,488.86
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	3,349.13	5,436.88
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	1,176.08	1,200.47
			5XX Other Purchased Services	539.93	322.60
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	16,365.28	20,085.72
			5XX Other Purchased Services	586.48	1,447.25
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	6,226.79	5,810.66
			5XX Other Purchased Services	2,447.12	1,717.02
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	37,137.99	34,415.72
			3XX Purchased Professional and Technical Services	1,000.00	1,000.00
			6XX Supplies and Materials	447.24	17,629.69
			810 Dues and Fees	0.00	3,000.00
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	38,414.02	30,296.39
			2XX Personal Services - Employee Benefits	5,008.62	7,501.94



# Trustees' Financial Summary

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48 Stillwater 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	2013 Value	2014 Value
	910	Food Services			
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	2,000.00

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

1,052,124.61	1,065,806.49
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#### Schedule Of Changes Worksheet

Beginning Fund Balance					105,758.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,075,415.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,065,806.49	(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)					115,367.98	(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	2013 Value	2014 Value
1110 District Tax Levy	37,854.84	35,258.02
1190 Penalties and Interest on Taxes	73.71	70.30
1510 Interest Earnings	75.04	66.83
2220 County On-Schedule Trans Reimb	29,962.12	29,623.56
3210 State On-Schedule Trans Reimb	29,962.12	29,623.57
3444 State School Block Grant	9,252.97	9,252.97
3446 SB372 Block Grant Reimbursement	169.83	0.00
6100 Material Prior Period Revenue Adjustments	0.00	1,693.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>107,350.63</b>	<b>105,589.21</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	6,383.60	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	43,993.18	50,594.53
2XX Personal Services - Employee Benefits	10,638.63	12,287.52
3XX Purchased Professional and Technical Services	579.00	792.87
4XX Purchased Property Services	14,055.31	10,941.68
5XX Other Purchased Services	5,102.62	2,303.10
6XX Supplies and Materials	18,393.83	17,335.05
8XX Other Expenditures	112.50	112.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>99,258.67</b>	<b>94,367.25</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						39,611.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						105,589.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,367.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,833.55	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	72,939.22	72,638.17
1190 Penalties and Interest on Taxes	140.87	141.47
1510 Interest Earnings	380.29	250.46
6100 Material Prior Period Revenue Adjustments	0.00	3,261.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>73,460.38</b>	<b>76,291.23</b>

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	4,206.29	0.00
7XX Property and Equipment Acquisition	52,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>56,206.29</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		107,231.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		76,291.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		183,522.33	(5)



# Trustees' Financial Summary

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48 Stillwater County  
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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	2013 Value	2014 Value
1110 District Tax Levy	17,652.20	10,698.86
1190 Penalties and Interest on Taxes	6.83	20.62
1510 Interest Earnings	64.98	60.46
6100 Material Prior Period Revenue Adjustments	0.00	806.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>17,724.01</b>	<b>11,586.35</b>

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	1,500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,500.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	27,547.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,586.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,134.09	(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	2013 Value	2014 Value
1510 Interest Earnings	120.76	62.10
2240 County Retirement Distribution	128,470.85	123,797.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>128,591.61</b>	<b>123,859.55</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	73,915.41	83,732.43
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,612.97	1,882.47
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,011.56	5,316.96
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,527.99	2,673.80
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,201.99	6,225.97
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	9,897.77	8,659.87
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,988.89	7,573.74
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,063.82	9,765.32
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	397.63	271.90
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	160.42	130.26
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,347.76	3,203.97
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	804.93	689.03
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	5,207.47	4,975.96
<b>910 Food Services</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	2013 Value	2014 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,204.01	4,291.87
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	21,202.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				125,342.62	160,596.10

#### Schedule Of Changes Worksheet

Beginning Fund Balance					50,202.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,859.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					160,596.10	(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)					13,466.00	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2014 Value
<b>164 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	1,861.45
<b>224 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,595.33
<b>310 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,387.00
<b>334 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>340 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	617.00
<b>354 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	1,500.00
<b>360 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,064.00
<b>824 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,864.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	37,888.78

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

PRC Program Function Object	2014 Value
<b>154 Contracts from OPI</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,624.58
<b>224 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	19,613.26
<b>310 Vo Ed Agriculture</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,387.00
<b>333 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	260.30
<b>334 Jobs for Montana Graduates</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	2014 Value
<b>334 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	30.00
5XX Other Purchased Services	1,411.42
<b>334 Subtotal</b>	1,441.42
<b>340 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	617.00
<b>360 Vo Ed Business/Marketing</b>	
<b>392 State Career &amp; Technical Ed Entitlement - Business</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,064.00
<b>824 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	574.00
6XX Supplies and Materials	5,290.00
<b>824 Subtotal</b>	5,864.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	35,871.56

#### Schedule Of Changes Worksheet

Beginning Fund Balance	7,768.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,888.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,871.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	9,785.53	(5)



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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
154 Contracts from OPI	0.00	4,624.58	-4,624.58
164 Medicaid	1,861.45	0.00	1,861.45
224 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,595.33	19,613.26	1,982.07
310 Vo Ed Agriculture	2,387.00	2,387.00	0.00
333 Jobs for Montana Graduates	0.00	260.30	-260.30
334 Jobs for Montana Graduates	3,000.00	1,441.42	1,558.58
340 Vo Ed Family & Consumer Science	617.00	617.00	0.00
354 Advancing Agriculture Education Program	1,500.00	0.00	1,500.00
360 Vo Ed Business/Marketing	1,064.00	1,064.00	0.00
824 Vo Ed Carl Perkins Basic Grant	5,864.00	5,864.00	0.00
<b>Total</b>	<b>37,888.78</b>	<b>35,871.56</b>	<b>2,017.22</b>



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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	2013 Value	2014 Value
1110 District Tax Levy	11,338.06	148.61
1190 Penalties and Interest on Taxes	8.26	9.71
1510 Interest Earnings	163.45	76.00
6100 Material Prior Period Revenue Adjustments	0.00	517.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,509.77	751.64

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

PRC Program Function Object	2013 Value	2014 Value
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	5,525.77	0.00
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	5,001.50	0.00
<b>911 Budget Amendment</b>		
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	2,140.92
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	3,446.00
<b>911 Subtotal</b>	0.00	5,586.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,527.27	5,586.92



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

### 17 - Adult Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						38,280.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						751.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,586.92	(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)						33,445.06	(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	2013 Value	2014 Value
1311 Driver's Education Fees	4,050.00	2,850.75
1510 Interest Earnings	18.70	8.48
3260 State Driver's Education Reimbursement	2,538.76	2,225.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,607.46</b>	<b>5,085.17</b>

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,060.00	4,620.00
4XX Purchased Property Services	629.78	588.70
6XX Supplies and Materials	0.00	970.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>2,689.78</b>	<b>6,178.95</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	-1,946.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,085.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,178.95	(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)	-3,040.51	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	7.53	3.50
9710 Residual Equity Transfers In	0.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7.53	2,003.50

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	50.84	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	50.84	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,690.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,003.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,694.35	(5)



# Trustees' Financial Summary

FY2013-14

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48 Stillwater County  
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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	2013 Value	2014 Value
1510 Interest Earnings	2,485.83	1,146.70
1900 Other Revenue from Local Sources	2,000.00	0.00
2114 County Metal Mines License Taxes	111,601.34	104,392.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>116,087.17</b>	<b>105,539.18</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	62,367.64	38,690.00
5XX Other Purchased Services	911.20	2,000.00
6XX Supplies and Materials	8,830.42	0.00
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	46.36	0.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	1,046.02	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,346.36	0.00
3XX Purchased Professional and Technical Services	4,300.00	0.00
5XX Other Purchased Services	0.00	1,370.19
6XX Supplies and Materials	964.00	964.00
8XX Other Expenditures	4,297.37	3,365.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	287.41	0.00
5XX Other Purchased Services	0.00	123.51
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	385.52	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,435.75	0.00
3XX Purchased Professional and Technical Services	4,509.00	2,859.00
4XX Purchased Property Services	8,144.51	5,493.17
6XX Supplies and Materials	5,548.01	1,372.90
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	897.10	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	250.32	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		



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

### 24 - Metal Mines Tax Reserve Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	2,700.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	3,453.20	0.00
			8XX Other Expenditures	11,000.00	8,000.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	129.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				130,849.99	64,237.77

#### Schedule Of Changes Worksheet

Beginning Fund Balance					555,000.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					105,539.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,237.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					596,301.88	(5)



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

### 25 - State Mining Impact Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	5.36	2.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5.36</b>	<b>2.52</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					1,237.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.52	(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)					1,240.20	(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	2013 Value	2014 Value
1110 District Tax Levy	21,419.48	22,042.44
1190 Penalties and Interest on Taxes	42.33	41.11
1510 Interest Earnings	32.20	7.08
3281 State Technology Aid	1,004.48	1,945.64
6100 Material Prior Period Revenue Adjustments	0.00	958.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>22,498.49</b>	<b>24,994.83</b>

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	33,519.04	29,333.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>33,519.04</b>	<b>29,333.81</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	9,811.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,994.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,333.81	(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)	5,472.14	(5)



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

### 29 - Flexibility Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	53.41	32.54
3445 State Combined Fund School Block Grant	3,398.18	3,398.18
3447 SB372 Combined Block Grant Reimbursement	454.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,906.30</b>	<b>3,430.72</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		14,461.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,430.72	(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)		17,892.59	(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	2013 Value	2014 Value
1510 Interest Earnings	93.58	44.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	93.58	44.12

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

PRC Program Function Object	2013 Value	2014 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	21,652.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.12	(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)	21,696.97	(5)



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

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	12.81	6.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12.81	6.04

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

PRC Program Function Object	2013 Value	2014 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	2,962.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.04	(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)	2,968.30	(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	2013 Value	2014 Value
1XXX Revenues from Student Activities	170,969.39	172,619.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	170,969.39	172,619.97

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	169,338.59	162,915.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	169,338.59	162,915.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	108,152.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172,619.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	162,915.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	117,857.08	(5)



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## Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	78,287.28	29,935.00
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	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	502,629.11	468,087.72
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	31,652.35	35,690.15
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	0.00	0.00
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	1,500.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,536.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,536.90

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,511.70
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,492.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	73,789.49
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 Inflows (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 FY2016 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	59,690.27	0.00	0.00	0.00	0.00
280	1XXX	2XX	11,139.38	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,470.98	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,488.86	0.00	0.00	0.00	0.00
<b>Totals</b>			73,789.49	0.00	0.00	0.00	0.00

73,789.49

*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. ARM 10.16.3136*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	70,000.00	0.00	0.00	0.00	70,000.00
Buildings	3,108,893.00	0.00	0.00	0.00	3,108,893.00
Machinery and Equipment	523,761.00	0.00	0.00	0.00	523,761.00
Totals at Historical Cost	3,702,654.00	0.00	0.00	0.00	3,702,654.00
Less Accumulated Depreciation For:					
Building Accum	796,304.00	0.00	0.00	0.00	796,304.00
Machinery and Equipment Accum	304,727.00	0.00	0.00	0.00	304,727.00
Total Accumulated Depreciation	1,101,031.00	0.00	0.00	0.00	1,101,031.00
Governmental Activities, Capital Assets, net	2,601,623.00	0.00	0.00	0.00	2,601,623.00

\* 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 FY2014	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	39,768.00	0.00	0.00
General Administration (23XX)	963.00	0.00	0.00
School Administration (24XX)	963.00	0.00	0.00
Financial Administration (25XX)	963.00	0.00	0.00
Operations and Maintenance (26XX)	6,171.00	0.00	0.00
Transportation (27XX)	40,230.00	0.00	0.00
Food Service (31XX)	4,260.00	0.00	0.00
Extracurricular (34XX, 35XX)	7,384.00	0.00	0.00
Total Depreciation for FY2014	100,702.00	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 (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
<b>Governmental Activities*</b>							
Compensated Absences	54,993.38	0.00	0.00	1,644.41	53,348.97	0.00	53,348.97
Total Governmental Activity							
Long-Term Liabilities	54,993.38	0.00	0.00	1,644.41	53,348.97	0.00	53,348.97

\* 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.