



Trustees' Financial Summary

FY2012-13

Submit ID: 0376-53927403

16 Gallatin County
0376 Amsterdam 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: Sharon Roe **Phone #:** (406) 282-7216

(Signature)

(Date)

Chair, Board of Trustees: Charles Pipal

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

| PRC | Title | Project Type | Project Number | CFDA # |
|------------|--|---------------------|-----------------------|---------------|
| 119 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | | 84.358A |
| 129 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | | 84.358A |
| 143 | Title II, Part A, Teacher/Principal Train/Recruit | FEDERAL | | 84.367 |
| 181 | PAC for PE | LOCAL | 2009 | |
| 182 | Library | LOCAL | | |
| 184 | Original Art | LOCAL | | |
| 185 | Yearbook | LOCAL | | |
| 212 | Lowes Garden Grant | LOCAL | | |
| 213 | One Class At A Time | LOCAL | | |
| 312 | Title I, Part A, Improving Basic Programs | FEDERAL | A | 84.010A |
| 313 | Title I Improving Basic Programs | FEDERAL | | 84.010A |
| 335 | Medicaid | STATE | | State |
| 357 | Medicaid From Co-op | STATE | | |
| 373 | Miscellaneous State Grant | STATE | | State |
| 456 | IDEA Part B (Trans from Coop) | FEDERAL | | 84.027A |
| 894 | UNITED WAY - AFTERSCHOOL PROGRAM | LOCAL | | |
| 899 | auditor adj-60-day taxes | LOCAL | | |
| 910 | Budget Amendment | | | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | General Fund (01) | Transportation Fund (10) | Bus Depreciation Fund (11) | School Food Services Fund (12) |
|---------------------------------------|--|----------------------|-----------------------------|-------------------------------|-----------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 126,451.07 | 11,540.75 | | 1,718.22 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 11,205.93 | 943.85 | | |
| 03 | Taxes Receivable - Protested (150-159) | 25.61 | | | |
| 04 | Receivables from Other Funds (160-179) | 600.00 | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | 753.24 | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 139,035.85 | 12,484.60 | | 1,718.22 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 5,843.30 | | | |
| 25 | Deferred Revenue (680) | 11,231.54 | 943.85 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 17,074.84 | 943.85 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 36,773.34 | | | |
| 48 | Fund Balance for Budget | 85,187.67 | 11,540.75 | | 1,718.22 |
| 52 | TOTAL FUND BALANCE/EQUITY | 121,961.01 | 11,540.75 | | 1,718.22 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 139,035.85 | 12,484.60 | | 1,718.22 |



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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) | 20.44 | 26,949.73 | 12,199.17 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 878.93 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 1.20 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 822.52 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 900.57 | 26,949.73 | 13,021.69 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | 600.00 | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | 436.10 | |
| 25 | Deferred Revenue (680) | 880.13 | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 1,480.13 | | 436.10 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | -579.56 | 26,949.73 | 12,585.59 | |
| 52 | TOTAL FUND BALANCE/EQUITY | -579.56 | 26,949.73 | 12,585.59 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 900.57 | 26,949.73 | 13,021.69 | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Traffic Education Fund (18) | Non-Operating Fund (19) | Lease-Rental Fund (20) | Compensated Absence Fund (21) |
|---------------------------------------|--|-----------------------------|-------------------------|------------------------|-------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 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 | | | | |
| 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 | | 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) | 20,265.88 | 43,161.74 | | 9,953.46 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 200.59 | | | 5,565.62 |
| 03 | Taxes Receivable - Protested (150-159) | 0.65 | | | 6.13 |
| 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 | 20,467.12 | 43,161.74 | | 15,525.21 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 201.24 | | | 5,571.75 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 201.24 | | | 5,571.75 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget | 20,265.88 | 43,161.74 | | 9,953.46 |
| 52 | TOTAL FUND BALANCE/EQUITY | 20,265.88 | 43,161.74 | | 9,953.46 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 20,467.12 | 43,161.74 | | 15,525.21 |



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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) | | 79,187.47 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 213.00 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 0.82 | | |
| 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 | | 79,401.29 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 213.82 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 213.82 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | 79,187.47 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 79,187.47 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 79,401.29 | | |



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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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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) |
|---------------------------------------|--|----------------------------------|-------------------------------------|-----------------------------------|--------------------------------------|
| 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) | 51.07 | | 3,470.85 | |
| 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 | 51.07 | | 3,470.85 | |
| 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 | 51.07 | | 3,470.85 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 51.07 | | 3,470.85 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 51.07 | | 3,470.85 | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Payroll Fund (86) | Claims Fund (87) | Investment Earnings Clearing Fund (88) | Retirement/COBRA Insurance Fund (89) |
|---------------------------------------|---|----------------------|---------------------|--|--|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 35,573.18 | 17,747.17 | | |
| 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 | 35,573.18 | 17,747.17 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | 4.32 | | | |
| 23 | Warrants Payable (620) | 35,568.86 | 17,747.17 | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 35,573.18 | 17,747.17 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 35,573.18 | 17,747.17 | | |



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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 | 211,170.62 | 225,103.38 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 9,473.21 | 3,467.06 |
| 1190 Penalties and Interest on Taxes | 755.48 | 375.23 |
| 1310 Individual Tuition | 17,334.00 | 9,799.77 |
| 1510 Interest Earnings | 1,359.00 | 1,142.79 |
| 3110 Direct State Aid | 341,157.75 | 370,118.59 |
| 3111 Quality Educator | 34,526.70 | 33,355.53 |
| 3112 At Risk Student | 6,248.07 | 5,695.16 |
| 3113 Indian Education For All | 2,835.60 | 3,243.60 |
| 3114 American Indian Achievement Gap | 200.00 | 0.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 20,235.01 | 23,870.67 |
| 3120 State Guaranteed Tax Base Aid | 79,190.80 | 93,744.18 |
| 3444 State School Block Grant | 33,512.87 | 39,667.57 |
| 3445 State Combined Fund School Block Grant | 0.00 | 9,024.34 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 4,161.80 |
| 7810 Education Jobs Fund | 371.71 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 758,370.82 | 822,769.67 |

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 | 345,584.93 | 361,927.00 |
| 2XX Personal Services - Employee Benefits | 61,693.91 | 68,637.94 |
| 3XX Purchased Professional and Technical Services | 8,703.72 | 2,784.27 |
| 4XX Purchased Property Services | 7,277.76 | 6,575.06 |
| 5XX Other Purchased Services | 2,026.71 | 6,087.49 |
| 6XX Supplies and Materials | 33,221.70 | 54,106.46 |
| 7XX Property and Equipment Acquisition | 0.00 | 9,495.00 |
| 810 Dues and Fees | 6.00 | 0.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 10,648.42 | 13,537.29 |
| 2XX Personal Services - Employee Benefits | 48.50 | 62.83 |
| 6XX Supplies and Materials | 450.00 | 0.00 |
| 221X Improvement of Instruction Services | | |
| 3XX Purchased Professional and Technical Services | 0.00 | 3,324.50 |
| 5XX Other Purchased Services | 60.98 | 557.93 |
| 222X Educational Media Services | | |
| 1XX Personal Services - Salaries | 15,139.00 | 16,249.00 |
| 2XX Personal Services - Employee Benefits | 67.36 | 75.51 |



Trustees' Financial Summary

FY2012-13

Submit ID: 0376-53927403

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

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

| PRC | Program | Function | Object | 2012 Value | 2013 Value |
|-----|--|----------|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 22XX Educational Media Services | | | | |
| | | | 6XX Supplies and Materials | 3,777.23 | 6,634.72 |
| | | | 810 Dues and Fees | 45.00 | 45.00 |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 260.31 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 1.40 | 0.00 |
| | | | 3XX Purchased Professional and Technical Services | 549.66 | 1,451.82 |
| | | | 4XX Purchased Property Services | 0.00 | 16.00 |
| | | | 5XX Other Purchased Services | 2,755.52 | 2,395.82 |
| | | | 6XX Supplies and Materials | 213.25 | 123.97 |
| | | | 810 Dues and Fees | 1,296.00 | 1,624.00 |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 71,147.96 | 82,383.01 |
| | | | 2XX Personal Services - Employee Benefits | 13,690.70 | 18,004.75 |
| | | | 3XX Purchased Professional and Technical Services | 195.00 | 740.00 |
| | | | 4XX Purchased Property Services | 0.00 | 319.90 |
| | | | 5XX Other Purchased Services | 1,193.64 | 1,551.09 |
| | | | 6XX Supplies and Materials | 397.03 | 2,544.08 |
| | | | 810 Dues and Fees | 515.00 | 579.00 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 12,104.55 | 12,258.38 |
| | | | 2XX Personal Services - Employee Benefits | 56.40 | 52.63 |
| | | | 3XX Purchased Professional and Technical Services | 5,535.00 | 5,390.00 |
| | | | 5XX Other Purchased Services | 229.75 | 620.76 |
| | | | 6XX Supplies and Materials | 3,335.47 | 3,000.85 |
| | | | 810 Dues and Fees | 150.00 | 150.00 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 34,302.55 | 34,920.76 |
| | | | 2XX Personal Services - Employee Benefits | 1,807.57 | 1,817.25 |
| | | | 3XX Purchased Professional and Technical Services | 285.00 | 9,339.74 |
| | | | 4XX Purchased Property Services | 21,066.05 | 25,757.54 |
| | | | 5XX Other Purchased Services | 1,994.50 | 2,184.00 |
| | | | 6XX Supplies and Materials | 13,363.49 | 11,813.33 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 10,932.00 |
| | | | 810 Dues and Fees | 146.00 | 658.18 |
| | 27XX Student Transportation Services | | | | |
| | | | 5XX Other Purchased Services | 3,990.54 | 0.00 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 9,534.53 | 19,064.27 |
| | | | 2XX Personal Services - Employee Benefits | 2,555.15 | 2,639.27 |
| | | | 4XX Purchased Property Services | 157.97 | 190.78 |
| | | | 5XX Other Purchased Services | 2,476.13 | 0.00 |



Trustees' Financial Summary

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

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

| PRC | Program | Function | Object | 2012 Value | 2013 Value |
|-----------------------------|--|---|---|--------------------------|--------------------------|
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 6XX Supplies and Materials | 4,832.85 | 71.49 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 9,655.39 | 12,939.00 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 6XX Supplies and Materials | 7,467.53 | 3,198.29 |
| | 999 Undistributed | | | | |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 1,619.00 | 0.00 |
| 910 Budget Amendment | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 4,303.98 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 16.82 | 0.00 |
| | | | 3XX Purchased Professional and Technical Services | 1,247.00 | 0.00 |
| | | | 5XX Other Purchased Services | 191.19 | 0.00 |
| | | | 6XX Supplies and Materials | 7,257.28 | 0.00 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 2,000.58 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 7.44 | 0.00 |
| | | 22XX Educational Media Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 101.00 | 0.00 |
| | | 24XX Support Services - School Administration | | | |
| | | | 5XX Other Purchased Services | 162.94 | 0.00 |
| | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 560.90 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 1.88 | 0.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 4XX Purchased Property Services | 6,012.42 | 0.00 |
| | | | 6XX Supplies and Materials | 2,358.70 | 0.00 |
| | | 910 Subtotal | | <u>24,222.13</u> | <u>0.00</u> |
| | Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | <u><u>741,854.24</u></u> | <u><u>818,831.96</u></u> |



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

| | | | | | | | |
|--|-----------|----------------|-----------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 97,710.43 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 822,769.67 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 818,831.96 | (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 | 36,773.34 | Less Last Year | 16,460.47 | (4b) | | 20,312.87 | |
| | | | | | | 20,312.87 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 121,961.01 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------------|------------------|
| 1110 District Tax Levy | 28,419.31 | 26,732.23 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 48.40 | 157.05 |
| 1190 Penalties and Interest on Taxes | 24.81 | 31.08 |
| 1410 Individual Transportation Fees | 6,222.00 | 4,089.00 |
| 1510 Interest Earnings | 123.70 | 111.20 |
| 2220 County On-Schedule Trans Reimb | 18,891.63 | 19,070.84 |
| 3210 State On-Schedule Trans Reimb | 18,891.64 | 19,070.85 |
| 3444 State School Block Grant | 605.39 | 1,444.67 |
| 3446 SB372 Block Grant Reimbursement | 0.00 | 567.52 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 73,226.88 | 71,274.44 |

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 | 70,026.01 | 71,725.52 |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 5XX Other Purchased Services | 1,179.50 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 71,205.51 | 71,725.52 |



Trustees' Financial Summary

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16 Gallatin County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 11,991.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 71,274.44 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 71,725.52 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 11,540.75 | (5) |



Trustees' Financial Summary

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 26.69 | 22.02 |
| 1621 Lunch Sales | 23,415.11 | 22,875.95 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 23,441.80 | 22,897.97 |

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 | 4,996.50 | 5,723.49 |
| 2XX Personal Services - Employee Benefits | 264.32 | 308.93 |
| 5XX Other Purchased Services | 1,608.39 | 1,649.57 |
| 6XX Supplies and Materials | 15,258.85 | 16,792.23 |
| 810 Dues and Fees | 85.00 | 85.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 22,213.06 | 24,559.22 |

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|----------|
| Beginning Fund Balance | | | | | | 3,379.47 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 22,897.97 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 24,559.22 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | | 0.00 (4) |
| | | | | | | 1,718.22 | (5) |



Trustees' Financial Summary

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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 | 7.95 | 25,739.99 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 71.13 | 6.41 |
| 1190 Penalties and Interest on Taxes | 1.12 | 6.89 |
| 1510 Interest Earnings | 29.63 | 32.57 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 109.83 | 25,785.86 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|---|-------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services | 0.00 | 28,547.11 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 28,547.11 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 2,181.69 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 25,785.86 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 28,547.11 | (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) | -579.56 | (5) |



Trustees' Financial Summary

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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 222.08 | 220.19 |
| 2240 County Retirement Distribution | 85,118.00 | 81,427.95 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 85,340.08 | 81,648.14 |

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 | 50,708.36 | 53,289.61 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 999.34 | 1,074.86 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 2,326.80 | 2,504.04 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 19.34 | 0.00 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 8,692.03 | 9,615.54 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 1,787.89 | 1,737.70 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 4,702.19 | 4,848.50 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 1,382.21 | 2,856.10 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | | |
| 920 Resources Transferred to Other School Districts or Cooperatives | 6,565.00 | 6,326.00 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 2XX Personal Services - Employee Benefits | 394.79 | 446.02 |
| 910 Budget Amendment | | |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 2,214.89 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 77,577.95 | 84,913.26 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 30,214.85 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 81,648.14 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 84,913.26 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 26,949.73 | (5) |



Trustees' Financial Summary

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

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

| PRC Revenue | 2013 Value |
|--|------------|
| 129 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 5,724.90 |
| 143 Title II, Part A, Teacher/Principal Train/Recruit | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 9,919.00 |
| 213 One Class At A Time | |
| 1920 Contributions/Donations from Private Sources | 250.00 |
| 313 Title I Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 50,994.82 |
| 335 Medicaid | |
| 3357 Montana Administrative Claiming Reimbursement | 1,602.63 |
| 357 Medicaid From Co-op | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 831.30 |
| 373 Miscellaneous State Grant | |
| 3290 State - Other State Grants | 2,278.09 |
| 456 IDEA Part B (Trans from Coop) | |
| 5710 Special Education Resources Transferred from Other School Districts or Cooperatives | 2,115.99 |
| 894 UNITED WAY - AFTERSCHOOL PROGRAM | |
| 1900 Other Revenue from Local Sources | 10,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 83,716.73 |

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

| PRC Program Function Object | 2013 Value |
|---|------------|
| 129 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | |
| 411 Head Start | |
| 1XXX Instruction | |
| 4XX Purchased Property Services | 190.79 |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 2,525.46 |
| 2XX Personal Services - Employee Benefits | 1,163.94 |
| 3XX Purchased Professional and Technical Services | 115.70 |
| 6XX Supplies and Materials | 1,729.01 |
| 129 Subtotal | 5,724.90 |
| 143 Title II, Part A, Teacher/Principal Train/Recruit | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 6,182.33 |



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 |
|---|------------|
| 143 Title II, Part A, Teacher/Principal Train/Recruit | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 1XXX Instruction | |
| 2XX Personal Services - Employee Benefits | 2,860.67 |
| 3XX Purchased Professional and Technical Services | 876.00 |
| | 9,919.00 |
| 143 Subtotal | |
| 212 Lowes Garden Grant | |
| 890 Other Community Services | |
| 33XX Community Services | |
| 6XX Supplies and Materials | 311.93 |
| 213 One Class At A Time | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 250.00 |
| 313 Title I Improving Basic Programs | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 37,540.76 |
| 2XX Personal Services - Employee Benefits | 13,077.78 |
| 5XX Other Purchased Services | 376.19 |
| | 50,994.73 |
| 313 Subtotal | |
| 335 Medicaid | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 810 Dues and Fees | 216.60 |
| 21XX Support Services - Students | |
| 5XX Other Purchased Services | 221.54 |
| | 438.14 |
| 335 Subtotal | |
| 357 Medicaid From Co-op | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 134.90 |
| 373 Miscellaneous State Grant | |
| 999 Undistributed | |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |
| 920 Resources Transferred to Other School Districts or Cooperatives | 659.09 |
| 456 IDEA Part B (Trans from Coop) | |
| 280 Special Education - Local and State | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 2,115.99 |



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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 |
|--|------------------|
| 456 IDEA Part B (Trans from Coop) | |
| 894 UNITED WAY - AFTERSCHOOL PROGRAM | |
| 890 Other Community Services | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 7,200.00 |
| 2XX Personal Services - Employee Benefits | 1,116.66 |
| 3XX Purchased Professional and Technical Services | 200.00 |
| 5XX Other Purchased Services | 42.94 |
| 6XX Supplies and Materials | 1,430.41 |
| 810 Dues and Fees | 9.99 |
| 894 Subtotal | 10,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 80,548.68 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|-----|
| Beginning Fund Balance | 9,713.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 83,716.73 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 80,548.68 | (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 296.01 (4b) -296.01 | | |
| | -296.01 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 12,585.59 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|-----------|--------------|------------|
| 129 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | 5,724.90 | 5,724.90 | 0.00 |
| 143 Title II, Part A, Teacher/Principal Train/Recruit | 9,919.00 | 9,919.00 | 0.00 |
| 212 Lowes Garden Grant | 0.00 | 311.93 | -311.93 |
| 213 One Class At A Time | 250.00 | 250.00 | 0.00 |
| 313 Title I Improving Basic Programs | 50,994.82 | 50,994.73 | 0.09 |
| 335 Medicaid | 1,602.63 | 438.14 | 1,164.49 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--------------------------------------|------------------|------------------|-----------------|
| 357 Medicaid From Co-op | 831.30 | 134.90 | 696.40 |
| 373 Miscellaneous State Grant | 2,278.09 | 659.09 | 1,619.00 |
| 456 IDEA Part B (Trans from Coop) | 2,115.99 | 2,115.99 | 0.00 |
| 894 UNITED WAY - AFTERSCHOOL PROGRAM | 10,000.00 | 10,000.00 | 0.00 |
| Total | 83,716.73 | 80,548.68 | 3,168.05 |



Trustees' Financial Summary

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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 |
|--|-----------------|-----------------|
| 1110 District Tax Levy | 3,963.34 | 3,998.43 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 84.41 | 22.15 |
| 1190 Penalties and Interest on Taxes | 12.85 | 5.86 |
| 1510 Interest Earnings | 240.58 | 149.89 |
| 3281 State Technology Aid | 809.45 | 912.76 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>5,110.63</u> | <u>5,089.09</u> |

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 | 12,826.52 | 1,828.15 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>12,826.52</u> | <u>1,828.15</u> |

Schedule Of Changes Worksheet

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 17,004.94 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,089.09 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,828.15 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 20,265.88 | (5) |



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

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|-----------------|-----------------|
| 1510 Interest Earnings | 371.82 | 334.24 |
| 3445 State Combined Fund School Block Grant | 5,276.18 | 0.00 |
| 3447 SB372 Combined Block Grant Reimbursement | 0.00 | 2,534.50 |
| 6100 Material Prior Period Revenue Adjustments | -101.05 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 5,546.95 | 2,868.74 |

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 | 3,000.00 | 0.00 |
| 2XX Personal Services - Employee Benefits | 388.13 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 3,388.13 | 0.00 |

Schedule Of Changes Worksheet

| | | | |
|--|------|-----------|------|
| Beginning Fund Balance | | 40,293.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 2,868.74 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | | (4b) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 0.00 | (4) |
| | | 43,161.74 | (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 | 122,361.17 | 112,653.74 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 2,120.01 | 684.03 |
| 1190 Penalties and Interest on Taxes | 418.20 | 207.07 |
| 1510 Interest Earnings | 316.85 | 346.80 |
| 3120 State Guaranteed Tax Base Aid | 6,226.75 | 8,548.78 |
| 9710 Residual Equity Transfers In | 5,470.04 | 0.00 |
| 899 auditor adj-60-day taxes | | |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | 1,905.91 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 136,913.02 | 124,346.33 |

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 | 80,000.00 | 80,000.00 |
| 850 Interest on Debt | 50,295.00 | 46,830.00 |
| 860 Agent Fees/Issuance Costs | 600.00 | 600.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 130,895.00 | 127,430.00 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 13,037.13 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 124,346.33 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 127,430.00 | (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) | 9,953.46 | (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 | 4,927.57 | 5,014.38 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 88.36 | 25.95 |
| 1190 Penalties and Interest on Taxes | 15.08 | 8.22 |
| 1510 Interest Earnings | 722.12 | 604.85 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>5,753.13</u> | <u>5,653.40</u> |

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 | 2,010.42 | 0.00 |
| 6XX Supplies and Materials | 2,606.67 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>4,617.09</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

| | | | |
|--|------|-----------|------|
| Beginning Fund Balance | | 73,534.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 5,653.40 | (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) | | 79,187.47 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 0.65 | 0.52 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 0.65 | 0.52 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|---|-------|-----------|
| Beginning Fund Balance | 50.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 0.52 | (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) | | 51.07 (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

| PRC Revenue | 2012 Value | 2013 Value |
|--|------------|------------|
| 1510 Interest Earnings | 35.61 | 31.51 |
| 181 PAC for PE | | |
| 1700 Student Extracurricular Activity Receipts | 9,400.00 | 7,448.00 |
| 182 Library | | |
| 1700 Student Extracurricular Activity Receipts | 1,893.35 | 1,810.06 |
| 184 Original Art | | |
| 1700 Student Extracurricular Activity Receipts | 2,171.75 | 2,204.15 |
| 1900 Other Revenue from Local Sources | 200.87 | 108.76 |
| 184 Subtotal | 2,372.62 | 2,312.91 |
| 185 Yearbook | | |
| 1700 Student Extracurricular Activity Receipts | 0.00 | 832.00 |
| 894 UNITED WAY - AFTERSCHOOL PROGRAM | | |
| 1900 Other Revenue from Local Sources | 5.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 13,706.58 | 12,434.48 |

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

| PRC Program Function Object | 2012 Value | 2013 Value |
|--|------------|------------|
| 181 PAC for PE | | |
| 7XX Extracurricular Athletics and Activities | | |
| 3XXX Operation of Non-Educational Services | | |
| XXX Student Extracurricular | 9,351.00 | 7,445.00 |
| 182 Library | | |
| 7XX Extracurricular Athletics and Activities | | |
| 3XXX Operation of Non-Educational Services | | |
| XXX Student Extracurricular | 1,932.62 | 1,810.06 |
| 184 Original Art | | |
| 7XX Extracurricular Athletics and Activities | | |
| 3XXX Operation of Non-Educational Services | | |
| XXX Student Extracurricular | 2,372.62 | 2,312.91 |
| 185 Yearbook | | |
| 7XX Extracurricular Athletics and Activities | | |
| 3XXX Operation of Non-Educational Services | | |
| XXX Student Extracurricular | 0.00 | 838.90 |
| 894 UNITED WAY - AFTERSCHOOL PROGRAM | | |
| 7XX Extracurricular Athletics and Activities | | |
| 3XXX Operation of Non-Educational Services | | |
| XXX Student Extracurricular | 10.00 | 0.00 |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

13,666.24

12,406.87

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 3,443.24 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 12,434.48 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 12,406.87 | (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) | | | | | | 3,470.85 | (5) |



Trustees' Financial Summary

FY2012-13

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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 | 0.00 | 0.00 |
| 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 | 344,806.27 | 355,399.73 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 14,675.79 | 3,240.07 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 541.49 | 599.50 |
| XX | XXX 26XX 41X | Energy Utility Services | 16,490.34 | 15,884.66 |
| 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 | 0.00 | 40,962.50 |
| 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 |



Trustees' Financial Summary

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16 Gallatin County
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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 23,870.67 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 23,870.67 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 7,956.36 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 34,373.59 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 34,904.81 |
| 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: 75%



Trustees' Financial Summary

FY2012-13

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16 Gallatin County
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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|-----------|---------|---------|---------|-----------|
| 280 | 1XXX | 1XX | 19,064.27 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 2,639.27 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 190.78 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 71.49 | 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 | 12,939.00 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 34,904.81 | 0.00 | 0.00 | 0.00 | 34,904.81 |

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

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



Trustees' Financial Summary

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

| Governmental Activities:* | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|--|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 36,650.00 | 0.00 | 0.00 | 0.00 | 36,650.00 |
| Buildings | 1,727,784.75 | 0.00 | 0.00 | 0.00 | 1,727,784.75 |
| *** Machinery and Equipment | 150,902.00 | 0.00 | 20,427.00 | 9,634.00 | 161,695.00 |
| Totals at Historical Cost | 1,915,336.75 | 0.00 | 20,427.00 | 9,634.00 | 1,926,129.75 |
| Governmental Activities, Capital Assets, net | 1,915,336.75 | 0.00 | 20,427.00 | 9,634.00 | 1,926,129.75 |

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

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

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

*** Has comment.



Trustees' Financial Summary

FY2012-13

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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 | | | | | | | |
| 03/25/2008 | 1,030,000.00 | 0.00 | 45,000.00 | 0.00 | 985,000.00 | 50,000.00 | 935,000.00 |
| 10/01/1995 | 110,000.00 | 0.00 | 35,000.00 | 0.00 | 75,000.00 | 35,000.00 | 40,000.00 |
| Compensated Absences | 16,377.86 | 383.68 | 0.00 | 0.00 | 16,761.54 | 0.00 | 16,761.54 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 1,156,377.86 | 383.68 | 80,000.00 | 0.00 | 1,076,761.54 | 85,000.00 | 991,761.54 |

* 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.