



# Trustees' Financial Summary

**FY2013-14**

**Submit ID: 0861-72093308**

**48 Stillwater County  
0861 Absarokee 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:** 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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04808611413	84.367
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04808611414	84.367
154	Contract from OPI	FEDERAL		84.010
164	Medicaid	STATE	State	State
224	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040550	84.358A
304	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
314	Title I, Part A, Improving Basic Programs	FEDERAL	04808613114	84.010A
323	Title I, Part A, Improving Basic Programs	FEDERAL	04808613113	84.010A
333	Medicaid	STATE	State	State
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)	147,656.06	50,286.50	220,099.90	14,795.32
02	Taxes Receivable - Real and Personal (120-149)	11,306.92	819.22	1,325.54	
03	Taxes Receivable - Protested (150-159)	2,860.45	194.33	290.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				316.67
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>	161,823.43	51,300.05	221,715.82	15,111.99
<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)	14,231.30	1,075.21	562.96	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	14,231.30	1,075.21	562.96	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	14,167.37	1,013.55	1,615.92	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	133,424.76	49,211.29	219,536.94	15,111.99
52	<b>TOTAL FUND BALANCE/EQUITY</b>	133,424.76	49,211.29	219,536.94	15,111.99
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	161,823.43	51,300.05	221,715.82	15,111.99



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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)	11,246.51	4,147.22	2,273.80	48,925.28
02	Taxes Receivable - Real and Personal (120-149)	332.36			
03	Taxes Receivable - Protested (150-159)	31.71			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			8,131.00	
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>	11,610.58	4,147.22	10,404.80	48,925.28
<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)	299.23			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	299.23			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	364.07			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,947.28	4,147.22	10,404.80	48,925.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,947.28	4,147.22	10,404.80	48,925.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,610.58	4,147.22	10,404.80	48,925.28



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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)				2,234.16
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				2,234.16
<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				2,234.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,234.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,234.16



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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)	141,969.96	2,013.45		
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>	141,969.96	2,013.45		
<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	141,969.96	2,013.45		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	141,969.96	2,013.45		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	141,969.96	2,013.45		



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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)	9,529.24	5,353.64		
02	Taxes Receivable - Real and Personal (120-149)	251.52			
03	Taxes Receivable - Protested (150-159)	42.11			
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>	9,822.87	5,353.64		
<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)	293.63			
<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	9,529.24	5,353.64		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,529.24	5,353.64		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,822.87	5,353.64		



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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)	5,747.77			
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>	5,747.77			
<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	5,747.77			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,747.77			



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53	TOTAL LIABILITIES AND FUND BALANCE	5,747.77			
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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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<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>					
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	<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		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)				
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				
<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	TOTAL LIABILITIES				
<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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	34,971.48	26,271.50		
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>	34,971.48	26,271.50		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	34,971.48	26,271.50		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	34,971.48	26,271.50		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	34,971.48	26,271.50		



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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	600,228.41	533,460.50
1114 District Levy - Pers Prop/Mobile Homes	0.00	148.68
1190 Penalties and Interest on Taxes	1,220.02	1,115.26
1510 Interest Earnings	541.27	435.38
1900 Other Revenue from Local Sources	0.00	58.46
3110 Direct State Aid	477,000.81	484,024.57
3111 Quality Educator	47,610.34	49,827.96
3112 At Risk Student	2,187.73	2,665.22
3113 Indian Education For All	3,712.80	3,610.80
3114 American Indian Achievement Gap	1,000.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,736.59	37,738.61
3116 Data For Achievement	0.00	1,770.00
3120 State Guaranteed Tax Base Aid	38,406.05	0.00
3444 State School Block Grant	123,729.92	123,729.92
3446 SB372 Block Grant Reimbursement	2,355.83	0.00
3460 Montana Oil and Gas Tax	0.00	5,856.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,332,729.77</b>	<b>1,245,242.15</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	607,135.61	601,428.38
2XX Personal Services - Employee Benefits	60,220.88	54,567.43
3XX Purchased Professional and Technical Services	17,298.27	0.00
5XX Other Purchased Services	186.72	323.87
6XX Supplies and Materials	18,479.76	16,206.95
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	19,948.68	7,770.07
2XX Personal Services - Employee Benefits	4,000.55	4,210.78
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	2,645.92	1,700.05
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	32,499.78	32,508.62
2XX Personal Services - Employee Benefits	5,884.78	8,096.30
3XX Purchased Professional and Technical Services	1,192.25	646.50
5XX Other Purchased Services	263.05	524.55
6XX Supplies and Materials	10,450.05	10,995.40
810 Dues and Fees	5,835.71	6,040.65
<b>24XX Support Services - School Administration</b>		



# Trustees' Financial Summary

FY2013-14

Submit ID: 0861-72093308

48 Stillwater County  
0861 Absarokee Elem

## 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>				
			1XX Personal Services - Salaries	97,044.03	97,426.35
			2XX Personal Services - Employee Benefits	20,263.52	22,557.64
			5XX Other Purchased Services	3,521.77	4,111.65
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	21,993.40	38,576.02
			2XX Personal Services - Employee Benefits	4,650.81	5,244.21
			5XX Other Purchased Services	18,166.00	19,951.50
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	74,469.58	61,082.93
			2XX Personal Services - Employee Benefits	16,391.96	14,930.33
			3XX Purchased Professional and Technical Services	0.00	1,910.71
			4XX Purchased Property Services	59,229.78	58,813.51
			6XX Supplies and Materials	8,077.51	8,785.62
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	80,371.02	93,689.92
			2XX Personal Services - Employee Benefits	16,749.59	20,135.18
			6XX Supplies and Materials	875.27	527.92
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	3,005.40	2,795.75
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	1,489.56	1,671.48
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	1,662.27	1,245.64
			5XX Other Purchased Services	1,014.89	518.86
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	21,051.18	23,364.80
			6XX Supplies and Materials	0.00	347.25
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	38,414.14	31,680.49
			2XX Personal Services - Employee Benefits	5,008.62	7,233.25
	<b>999 Undistributed</b>				
	<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	0.00	2,000.00
	<b>9999 Undistributed</b>				
			892 Material Prior Period Expenditure Adjustments	0.00	33,656.07



# 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 01 - General Fund

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

1,279,492.31      1,297,276.63

### Schedule Of Changes Worksheet

Beginning Fund Balance						185,459.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,245,242.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,297,276.63	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)		N/A	
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)						133,424.76	(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	49,368.01	37,751.57
1114 District Levy - Pers Prop/Mobile Homes	0.00	11.14
1190 Penalties and Interest on Taxes	92.47	89.12
1510 Interest Earnings	82.36	90.93
2220 County On-Schedule Trans Reimb	30,062.29	29,289.00
3210 State On-Schedule Trans Reimb	29,962.12	29,623.57
3444 State School Block Grant	1,634.80	1,634.80
3446 SB372 Block Grant Reimbursement	197.00	0.00
3460 Montana Oil and Gas Tax	0.00	1,542.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>111,399.05</b>	<b>100,032.85</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	43,012.08	50,594.99
2XX Personal Services - Employee Benefits	10,638.63	12,287.52
3XX Purchased Professional and Technical Services	579.00	792.88
4XX Purchased Property Services	14,137.99	5,681.45
5XX Other Purchased Services	5,041.57	6,281.70
6XX Supplies and Materials	18,323.59	17,335.07
8XX Other Expenditures	112.50	112.50
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	2,769.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>98,228.96</b>	<b>95,855.28</b>



# Trustees' Financial Summary

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48 Stillwater County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						45,033.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,032.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						95,855.28	(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)						49,211.29	(5)



# Trustees' Financial Summary

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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	68,074.40	64,017.26
1114 District Levy - Pers Prop/Mobile Homes	0.00	17.51
1190 Penalties and Interest on Taxes	127.62	126.16
1510 Interest Earnings	631.01	374.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>68,833.03</b>	<b>64,535.50</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		
7XX Property and Equipment Acquisition	52,000.00	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	3,824.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>52,000.00</b>	<b>3,824.09</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		158,825.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		64,535.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,824.09	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		219,536.94	(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	2013 Value	2014 Value
1510 Interest Earnings	5.92	13.24
1621 Lunch Sales	40,705.43	42,742.66
3220 State Food Services Match	580.88	316.67
4550 Federal Child Nutrition	31,637.62	34,877.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>72,929.85</b>	<b>77,950.17</b>

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	1,876.98
5XX Other Purchased Services	776.35	0.00
6XX Supplies and Materials	71,223.12	64,037.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>71,999.47</b>	<b>65,914.19</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,076.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		77,950.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		65,914.19	(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)		15,111.99	(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	2013 Value	2014 Value
1110 District Tax Levy	19,209.91	17,772.96
1114 District Levy - Pers Prop/Mobile Homes	0.00	4.94
1190 Penalties and Interest on Taxes	6.75	27.18
1510 Interest Earnings	89.07	44.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>19,305.73</b>	<b>17,849.32</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>		
5XX Other Purchased Services	18,000.00	20,570.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	1,105.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>18,000.00</b>	<b>21,675.64</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					14,773.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,849.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,675.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,947.28	(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	143.44	72.20
2240 County Retirement Distribution	163,507.38	138,682.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>163,650.82</b>	<b>138,754.63</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	89,376.17	101,371.10
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	2,834.98	1,146.59
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,011.56	5,317.08
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	14,458.12	15,376.00
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,244.01	6,052.59
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	10,283.04	8,764.50
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	7,122.23	7,612.90
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	12,143.12	15,113.52
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	59.18
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	205.80	218.82
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	196.89	132.77
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	2,493.86	2,969.86
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,722.37	4,472.50



# Trustees' Financial Summary

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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
<b>910 Budget Amendment</b>					
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			2XX Personal Services - Employee Benefits	0.00	31,431.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				152,092.15	200,038.92

### Schedule Of Changes Worksheet

Beginning Fund Balance					65,431.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					138,754.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					200,038.92	(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)					4,147.22	(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>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,190.26
<b>144 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,272.74
<b>164 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	1,861.44
<b>224 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,722.18
<b>314 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	30,424.00
<b>323 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	2,603.00
<b>333 Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	14,014.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	79,088.28

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

PRC Program Function Object	2014 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,190.26
<b>144 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	4,272.00
<b>154 Contract from OPI</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,863.04
<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	23,722.18
<b>304 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	5,250.38





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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
144 Title II, Part A, Teacher/Principal Train/Recruit	4,272.74	4,272.00	0.74
154 Contract from OPI	0.00	2,863.04	-2,863.04
164 Medicaid	1,861.44	0.00	1,861.44
224 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	23,722.18	23,722.18	0.00
304 State OTO Capital Invest & Deferred Maintenance	0.00	5,250.38	-5,250.38
314 Title I, Part A, Improving Basic Programs	30,424.00	30,425.18	-1.18
323 Title I, Part A, Improving Basic Programs	2,603.00	2,603.00	0.00
333 Medicaid	14,014.66	14,014.66	0.00
<b>Total</b>	<b>79,088.28</b>	<b>85,340.70</b>	<b>-6,252.42</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	8,825.97	195.71
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.85
1190 Penalties and Interest on Taxes	6.88	8.47
1510 Interest Earnings	191.39	102.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,024.24</b>	<b>307.22</b>

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

PRC Program Function Object	2013 Value	2014 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	507.17
911 Budget Amendment		
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>1,257.17</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		49,875.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		307.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,257.17	(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)		48,925.28	(5)



# Trustees' Financial Summary

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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	1.42	0.72
5300 Operating Transfers from Other Funds	0.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.42	2,000.72

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	96.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	96.62

### Schedule Of Changes Worksheet

Beginning Fund Balance	330.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,000.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96.62	(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)	2,234.16	(5)



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

### 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	731.32	350.03
2114 County Metal Mines License Taxes	91,957.06	79,216.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>92,688.38</b>	<b>79,566.29</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	54,087.32	62,150.00
6XX Supplies and Materials	5,866.67	0.00
7XX Property and Equipment Acquisition	20,983.25	0.00
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	111.25	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	46.36	0.00
3XX Purchased Professional and Technical Services	4,300.00	0.00
5XX Other Purchased Services	0.00	435.57
6XX Supplies and Materials	964.00	964.00
8XX Other Expenditures	3,790.56	3,365.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	593.36	0.00
5XX Other Purchased Services	0.00	123.50
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	120.52	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	417.20	0.00
3XX Purchased Professional and Technical Services	2,578.00	2,578.00
4XX Purchased Property Services	6,948.71	19,032.11
6XX Supplies and Materials	4,900.94	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	426.47	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	129.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>106,264.41</b>	<b>88,648.18</b>



# Trustees' Financial Summary

FY2013-14

Submit ID: 0861-72093308

48 Stillwater County  
0861 Absarokee Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						151,051.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,566.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,648.18	(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)						141,969.96	(5)



# Trustees' Financial Summary

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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	8.69	4.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8.69	4.12

### 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	2,009.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.12	(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)	2,013.45	(5)



# 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	2013 Value	2014 Value
1110 District Tax Levy	13,615.75	12,415.57
1114 District Levy - Pers Prop/Mobile Homes	0.00	3.42
1190 Penalties and Interest on Taxes	19.71	25.61
1510 Interest Earnings	40.25	22.40
3281 State Technology Aid	1,182.63	2,337.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>14,858.34</b>	<b>14,804.94</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>		
6XX Supplies and Materials	3,847.91	20,495.99
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	765.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,847.91</b>	<b>21,261.82</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					15,986.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,804.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,261.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,529.24	(5)



# Trustees' Financial Summary

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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	5.70	8.05
3445 State Combined Fund School Block Grant	2,499.27	2,499.27
3447 SB372 Combined Block Grant Reimbursement	303.86	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,808.83	2,507.32

### 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	2,846.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,507.32	(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)	5,353.64	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	35.56	16.81
1910 Rentals	5,252.00	4,650.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,287.56	4,666.81

### 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		
3XX Purchased Professional and Technical Services	475.60	1,140.00
4XX Purchased Property Services	7,495.45	6,052.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,971.05	7,192.27

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,273.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,666.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,192.27	(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)	5,747.77	(5)



# Trustees' Financial Summary

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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	53,220.68	83,733.88
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	660,948.87	671,595.10
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	42,542.80	45,874.90
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	18,000.00	20,570.00
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



# Trustees' Financial Summary

FY2013-14

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,419.29
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,419.29

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,471.97
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,603.41
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	117,148.77
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%**



# Trustees' Financial Summary

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48 Stillwater County

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	93,689.92	0.00	0.00	0.00	0.00
280	1XXX	2XX	20,135.18	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	527.92	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	2,795.75	0.00	0.00	0.00	0.00
<b>Totals</b>			117,148.77	0.00	0.00	0.00	0.00

117,148.77

*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.



# Trustees' Financial Summary

FY2013-14

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	500.00	0.00	0.00	0.00	500.00
Buildings	1,335,266.00	0.00	0.00	0.00	1,335,266.00
Machinery and Equipment	469,151.00	0.00	0.00	0.00	469,151.00
Totals at Historical Cost	1,804,917.00	0.00	0.00	0.00	1,804,917.00
Less Accumulated Depreciation For:					
Building Accum	552,893.00	0.00	0.00	0.00	552,893.00
Machinery and Equipment Accum	275,150.00	0.00	0.00	0.00	275,150.00
Total Accumulated Depreciation	828,043.00	0.00	0.00	0.00	828,043.00
Governmental Activities, Capital Assets, net	976,874.00	0.00	0.00	0.00	976,874.00

\* 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.

<b>Depreciation by Function for FY2014</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	22,670.00	0.00	0.00
General Administration (23XX)	660.00	0.00	0.00
School Administration (24XX)	660.00	0.00	0.00
Financial Administration (25XX)	660.00	0.00	0.00
Operations and Maintenance (26XX)	6,209.00	0.00	0.00
Transportation (27XX)	35,217.00	0.00	0.00
Food Service (31XX)	2,386.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,888.00	0.00	0.00
Total Depreciation for FY2014	71,350.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2013-14

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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	69,328.98	0.00	0.00	2,779.69	66,549.29	0.00	66,549.29
Total Governmental Activity							
Long-Term Liabilities	69,328.98	0.00	0.00	2,779.69	66,549.29	0.00	66,549.29

\* 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.