



# Trustees' Financial Summary

FY2011-12

Submit ID: 0244-30183030

13 Fallon County

**\*\* Recalculated \*\***

0244 Baker K-12 Schools

**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:** Jennifer Mettler

**Phone #:** (406) 778-2577

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

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

**Chair, Board of Trustees:** Michael Gentilini

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

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

**County Superintendent:** Brenda J. Wood

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

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

## Software

Accounting Package: CSA/Infinite Visions

For FY12 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 #
008	Girl Scout Grant	LOCAL	13-0244-008	
009	WADE LIBRARY MEMORIAL	LOCAL		
017	ACADEMIC ACHIEVEMENT AWARD '12	STATE	13-0244	84.010
018	K-12 Ed Data Systems	STATE	13-0244	
068	Capital Invest and Def Maint	STATE	13-0244	
069	Deferred Maintenance & Energy Efficiency	STATE	13-0244	NA
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
102	BANK OF BAKER FITNESS GRANT	LOCAL		
103	Exxon Grant	LOCAL		
105	Big Sky Games Grant	LOCAL	13-0244-105	
106	Blue Rock Grant	LOCAL		
111	BIG CountrySpecial Education Coop	LOCAL	SPEECH	
145	ESEA Title II, Part A	FEDERAL	1302441407	84.367A
146	Title II Part A	FEDERAL	1302441408	84.367
311	ESEA Title I Part A	FEDERAL	1302443108	84.010A
329	Advancing Agriculture Education Program	STATE	13-0244	NA
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090519	84.358A
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027



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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)	856,283.60	1,088,146.12	63,673.25	300.00
02	Taxes Receivable - Real and Personal (120-149)	1,222.46	171.85	2.33	
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)				2,529.03
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	857,506.06	1,088,317.97	63,675.58	2,829.03
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	35,951.87			
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,222.46	171.85	2.33	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	37,174.33	171.85	2.33	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				2,529.03
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	820,331.73	1,088,146.12	63,673.25	300.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	820,331.73	1,088,146.12	63,673.25	2,829.03
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	857,506.06	1,088,317.97	63,675.58	2,829.03



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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)	100,702.14	281,898.34	5,433,924.82	807,354.61
02	Taxes Receivable - Real and Personal (120-149)	174.05			15.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			22,342.00	
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>	100,876.19	281,898.34	5,456,266.82	807,369.66
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	174.05			15.05
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	174.05			15.05
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	100,702.14	281,898.34	5,456,266.82	807,354.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	100,702.14	281,898.34	5,456,266.82	807,354.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	100,876.19	281,898.34	5,456,266.82	807,369.66



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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)	6,576.38			45,937.06
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>	6,576.38			45,937.06
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,576.38			45,937.06
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,576.38			45,937.06
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,576.38			45,937.06



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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)				
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>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
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		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)	2,412,362.16	7,569,547.02		100,456.82
02	Taxes Receivable - Real and Personal (120-149)				24.44
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>	2,412,362.16	7,569,547.02		100,481.26
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				24.44
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				24.44
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,412,362.16	7,569,547.02		100,456.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,412,362.16	7,569,547.02		100,456.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,412,362.16	7,569,547.02		100,481.26



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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)	20,694.99	19,484,394.70		
02	Taxes Receivable - Real and Personal (120-149)		189.18		
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>	20,694.99	19,484,583.88		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		189.18		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		189.18		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	20,694.99	19,484,394.70		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20,694.99	19,484,394.70		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20,694.99	19,484,583.88		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	144,869.97		129,311.92	
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>	144,869.97		129,311.92	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	144,869.97		129,311.92	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	144,869.97		129,311.92	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	144,869.97		129,311.92	



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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)	112,464.55	124,393.40		
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>	112,464.55	124,393.40		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	76,713.04	124,393.40		
24	Other Current Liabilities (621-679)	35,751.51			
35	<b>TOTAL LIABILITIES</b>	112,464.55	124,393.40		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	112,464.55	124,393.40		



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## Balance Sheet

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



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## Balance Sheet

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



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

01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	59.28	0.00
1112 District Levy - Personal Property	0.00	93.95
1330 Tuition from Schl Dists Outside State	3,565.56	2,862.24
1510 Interest Earnings	27,457.16	3,065.25
1900 Other Revenue from Local Sources	4,650.44	2,108.91
3110 Direct State Aid	951,931.67	1,206,269.51
3111 Quality Educator	136,190.34	138,365.37
3112 At Risk Student	0.00	5,105.90
3113 Indian Education For All	8,017.20	8,710.80
3114 American Indian Achievement Gap	1,200.00	2,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	102,966.52	135,783.26
3117 State Tuition for State Placement	4,356.95	4,825.11
3444 State School Block Grant	402,967.40	402,967.40
3445 State Combined Fund School Block Grant	50,000.00	0.00
3460 Montana Oil and Gas Tax	743,051.17	1,722,048.38
3730 HB645 State Special Education Allowable Costs	3,253.23	0.00
7800 ARRA - State Fiscal Stabilization Fund	107,413.59	0.00
7810 Education Jobs Fund	89,784.41	1,414.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,636,864.92</b>	<b>3,635,820.83</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	870,545.02	984,870.24
2XX Personal Services - Employee Benefits	140,905.50	144,807.69
3XX Purchased Professional and Technical Services	0.00	435.00
4XX Purchased Property Services	15,400.79	16,285.91
5XX Other Purchased Services	4,978.25	1,394.16
6XX Supplies and Materials	10,831.43	23,305.27
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	56,056.32	72,943.26
2XX Personal Services - Employee Benefits	6,251.10	6,576.13
5XX Other Purchased Services	221.06	707.75
6XX Supplies and Materials	958.82	1,300.36
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	58,422.74	76,361.59
2XX Personal Services - Employee Benefits	5,592.96	6,347.40
5XX Other Purchased Services	515.90	143.80
6XX Supplies and Materials	560.12	4,129.34



# Trustees' Financial Summary

FY2011-12

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13 Fallon County

**\*\* Recalculated \*\***

0244 Baker K-12 Schools

## 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	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	71,556.34	82,384.89
			2XX Personal Services - Employee Benefits	7,920.46	6,148.06
			3XX Purchased Professional and Technical Services	10,567.66	6,902.63
			5XX Other Purchased Services	43,933.60	63,455.03
			6XX Supplies and Materials	1,031.12	502.02
			810 Dues and Fees	11,721.50	6,200.00
			8XX Other Expenditures	8,222.18	36,708.22
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	218,580.94	224,939.58
			2XX Personal Services - Employee Benefits	38,900.62	35,482.85
			5XX Other Purchased Services	18,936.89	16,935.91
			6XX Supplies and Materials	4,051.05	2,433.72
			810 Dues and Fees	1,293.00	0.00
			8XX Other Expenditures	119.67	71.65
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	58,589.72	65,707.64
			2XX Personal Services - Employee Benefits	5,704.36	12,371.46
			3XX Purchased Professional and Technical Services	530.00	530.00
			5XX Other Purchased Services	2,077.06	2,343.03
			6XX Supplies and Materials	4,112.70	1,791.54
			810 Dues and Fees	250.00	250.00
			8XX Other Expenditures	105.71	145.59
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	272,217.16	312,014.55
			2XX Personal Services - Employee Benefits	66,776.39	70,346.67
			4XX Purchased Property Services	91,144.00	64,176.64
			5XX Other Purchased Services	1,479.85	0.00
			6XX Supplies and Materials	12,188.61	20,306.85
	<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	3,307.67	560.65
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			3XX Purchased Professional and Technical Services	482.00	0.00
			4XX Purchased Property Services	0.00	1,515.00
			7XX Property and Equipment Acquisition	82,829.00	20,054.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	210,009.51	229,619.73
			2XX Personal Services - Employee Benefits	45,005.57	57,013.53
			3XX Purchased Professional and Technical Services	500.00	1,247.50
			5XX Other Purchased Services	1,998.98	513.87
			6XX Supplies and Materials	10,771.92	9,042.05
	<b>21XX Support Services - Students</b>				



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0244 Baker K-12 Schools

## 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	2011 Value	2012 Value
	<b>280 Special Education - Local and State</b>				
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	19,370.66	17,390.73
			2XX Personal Services - Employee Benefits	5,608.16	6,955.34
			3XX Purchased Professional and Technical Services	2,451.20	902.00
			5XX Other Purchased Services	81.00	0.00
			6XX Supplies and Materials	2,066.64	708.08
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	61,261.83
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	22,675.01	17,826.29
			2XX Personal Services - Employee Benefits	3,420.31	1,970.81
			5XX Other Purchased Services	184.00	152.00
			6XX Supplies and Materials	2,599.95	2,137.17
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	2,298.00	2,508.00
			5XX Other Purchased Services	5,500.00	0.00
			6XX Supplies and Materials	116.60	0.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.00	5,498.00
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	0.00	372.78
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	96,702.47	121,122.47
			2XX Personal Services - Employee Benefits	17,571.00	18,178.42
			4XX Purchased Property Services	1,109.90	300.29
			5XX Other Purchased Services	573.30	549.49
			6XX Supplies and Materials	20,210.65	15,001.02
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	6,642.23	6,841.55
			2XX Personal Services - Employee Benefits	696.57	598.57
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	98,347.39	136,486.60
			2XX Personal Services - Employee Benefits	16,966.27	18,937.59
			6XX Supplies and Materials	5,939.25	1,796.01
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	1,835.00	1,730.00
			2XX Personal Services - Employee Benefits	10.91	8.45



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0244 Baker K-12 Schools

## 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	2011 Value	2012 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	38,089.69	13,662.08
			6XX Supplies and Materials	2,063.21	1,018.91
			810 Dues and Fees	0.00	1,115.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	3,900.18	3,939.00
			2XX Personal Services - Employee Benefits	57.17	62.74
			5XX Other Purchased Services	118,712.58	47,774.58
			6XX Supplies and Materials	2,799.70	5,784.13
			810 Dues and Fees	4,710.00	5,210.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	98,479.09	0.00
			2XX Personal Services - Employee Benefits	8,934.50	0.00
	<b>781 Education Jobs Fund</b>				
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	15,781.23	844.94
			2XX Personal Services - Employee Benefits	2,064.87	569.81
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	14,733.00	0.00
			2XX Personal Services - Employee Benefits	1,788.10	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	25,653.16	0.00
			2XX Personal Services - Employee Benefits	7,070.37	0.00
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	17,178.41	0.00
			2XX Personal Services - Employee Benefits	5,515.27	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	61,771.29	75,375.65
			2XX Personal Services - Employee Benefits	16,287.72	17,591.11
			5XX Other Purchased Services	264.27	593.73
			6XX Supplies and Materials	0.00	314.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,500.00	0.00
940	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	9,498,524.41	0.00



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0244 Baker K-12 Schools

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

01 - General Fund

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

12,758,009.94

3,304,411.93

### Schedule Of Changes Worksheet

Beginning Fund Balance						488,922.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,635,820.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,304,411.93	(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)						820,331.73	(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	2011 Value	2012 Value
1110 District Tax Levy	3.80	0.00
1111 District Levy - Real Property	0.00	20.49
1112 District Levy - Personal Property	0.00	4.90
1510 Interest Earnings	2,907.81	4,741.30
3444 State School Block Grant	5,534.88	5,534.88
3460 Montana Oil and Gas Tax	250,000.00	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	258,446.49	10,301.57
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	21,554.75	22,503.99
2XX Personal Services - Employee Benefits	2,099.83	2,202.40
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	30,945.97	31,615.26
2XX Personal Services - Employee Benefits	5,194.96	5,948.46
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	9,563.82	9,345.26
2XX Personal Services - Employee Benefits	232.43	1,704.21
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	239,537.78	283,534.70
8XX Other Expenditures	0.00	375.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	309,129.54	357,229.28
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# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,435,073.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,301.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						357,229.28	(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)						1,088,146.12	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	157.74	175.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	157.74	175.54

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	97.05	2,440.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	97.05	2,440.75

#### Schedule Of Changes Worksheet

Beginning Fund Balance	65,938.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	175.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,440.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,673.25	(5)



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

### 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2.10	0.00
1611 National School Lunch Program	61,914.90	63,208.15
4550 Federal Child Nutrition	40,928.19	43,712.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	102,845.19	106,920.94

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	31,991.20	32,777.38
2XX Personal Services - Employee Benefits	6,789.70	6,935.39
5XX Other Purchased Services	64.00	0.00
6XX Supplies and Materials	63,607.66	67,110.74
810 Dues and Fees	230.00	115.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	102,682.56	106,938.51

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,549.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,920.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,938.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	2,529.03	
Less Last Year	2,231.87	(4a)
	297.16	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	297.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,829.03	(5)



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

### 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.27	0.00
1112 District Levy - Personal Property	0.00	0.56
1510 Interest Earnings	262.60	262.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	262.87	262.63

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

PRC Program Function Object	2011 Value	2012 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	100,439.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	262.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,702.14	(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	2011 Value	2012 Value
1510 Interest Earnings	305.20	277.95
2240 County Retirement Distribution	518,866.23	501,655.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	519,171.43	501,932.98

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	286,410.01	308,774.90
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	10,635.00	10,689.24
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	12,116.06	12,601.90
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	13,609.23	14,242.58
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	41,602.66	41,847.73
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	10,652.76	11,191.06
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	44,171.49	42,813.99
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	29,385.16	32,886.53
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,726.24	2,692.81
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,387.39	2,656.53
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	18,206.30
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	16,407.37	1,029.77
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,813.36	2,759.16
<b>710 School Sponsored Extracurricular Activities</b>		



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

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	266.56	250.21
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	298.47	301.58
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	9,807.37	9,901.90
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	15,671.10	15,033.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				499,960.23	527,879.61

#### Schedule Of Changes Worksheet

Beginning Fund Balance						307,844.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						501,932.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						527,879.61	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						281,898.34	(5)



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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>017 ACADEMIC ACHIEVEMENT AWARD '12</b>	
4650 Federal Miscellaneous Grants from OPI	7,794.00
<b>081 AUDIT SHELL OIL ACCELERATED LGST FUNDS</b>	
1510 Interest Earnings	17,746.67
1900 Other Revenue from Local Sources	156,891.32
<b>081 Subtotal</b>	174,637.99
<b>097 ACCELERATED LGST FUNDS</b>	
1510 Interest Earnings	660.84
<b>106 Blue Rock Grant</b>	
1510 Interest Earnings	75.33
<b>111 BIG CountrySpecial Education Coop</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	30,047.40
<b>145 ESEA Title II, Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	498.47
<b>146 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,483.00
<b>311 ESEA Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	53,102.00
<b>329 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	500.00
<b>415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,415.00
<b>454 Carl D Perkins Vocational Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,766.00
<b>724 Career and Vocational/Technical Ed</b>	
3900 State Career & Technical Ed Entitlement	4,032.00
<b>775 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	80,107.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	385,119.03

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

PRC Program Function Object	2012 Value
<b>081 AUDIT SHELL OIL ACCELERATED LGST FUNDS</b>	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1,555.07



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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	2012 Value
<b>081 AUDIT SHELL OIL ACCELERATED LGST FUNDS</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
5XX Other Purchased Services	663.70
<b>8XX Community Services Programs</b>	
<b>33XX Community Services</b>	
1XX Personal Services - Salaries	92,034.46
2XX Personal Services - Employee Benefits	9,644.53
4XX Purchased Property Services	465,365.77
5XX Other Purchased Services	1,051.23
6XX Supplies and Materials	21,555.45
8XX Other Expenditures	275.00
<b>081 Subtotal</b>	592,145.21
<b>111 BIG CountrySpecial Education Coop</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	20,088.02
2XX Personal Services - Employee Benefits	9,959.38
<b>111 Subtotal</b>	30,047.40
<b>145 ESEA Title II, Part A</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	498.47
<b>146 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	572.00
2XX Personal Services - Employee Benefits	79.45
3XX Purchased Professional and Technical Services	800.00
5XX Other Purchased Services	8,031.55
<b>146 Subtotal</b>	9,483.00
<b>311 ESEA Title I Part A</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	38,361.91
2XX Personal Services - Employee Benefits	10,852.09
5XX Other Purchased Services	3,888.00
<b>311 Subtotal</b>	53,102.00
<b>329 Advancing Agriculture Education Program</b>	
<b>327 State - Advancing Agriculture Education</b>	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0244-30183030

13 Fallon County

**\*\* Recalculated \*\***

0244 Baker K-12 Schools

## 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	2012 Value
<b>329 Advancing Agriculture Education Program</b>	
<b>327 State - Advancing Agriculture Education</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	227.69
<b>415 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>	
1XX Personal Services - Salaries	12,000.23
2XX Personal Services - Employee Benefits	2,766.40
3XX Purchased Professional and Technical Services	1,050.00
5XX Other Purchased Services	2,323.13
6XX Supplies and Materials	1,275.24
<b>415 Subtotal</b>	19,415.00
<b>454 Carl D Perkins Vocational Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	450.00
6XX Supplies and Materials	4,316.00
<b>454 Subtotal</b>	4,766.00
<b>724 Career and Vocational/Technical Ed</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,058.00
6XX Supplies and Materials	2,974.00
<b>724 Subtotal</b>	4,032.00
<b>775 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	56,932.50
2XX Personal Services - Employee Benefits	23,174.50
<b>775 Subtotal</b>	80,107.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	793,823.77



# Trustees' Financial Summary

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0244 Baker K-12 Schools

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						5,864,971.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						385,119.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						793,823.77	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,456,266.82	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
017 ACADEMIC ACHIEVEMENT AWARD '12	7,794.00	0.00	7,794.00
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	174,637.99	592,145.21	-417,507.22
097 ACCELERATED LGST FUNDS	660.84	0.00	660.84
106 Blue Rock Grant	75.33	0.00	75.33
111 BIG CountrySpecial Education Coop	30,047.40	30,047.40	0.00
145 ESEA Title II, Part A	498.47	498.47	0.00
146 Title II Part A	9,483.00	9,483.00	0.00
311 ESEA Title I Part A	53,102.00	53,102.00	0.00
329 Advancing Agriculture Education Program	500.00	227.69	272.31
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,415.00	19,415.00	0.00
454 Carl D Perkins Vocational Grant	4,766.00	4,766.00	0.00
724 Career and Vocational/Technical Ed	4,032.00	4,032.00	0.00
775 IDEA Part B	80,107.00	80,107.00	0.00
<b>Total</b>	<b>385,119.03</b>	<b>793,823.77</b>	<b>-408,704.74</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

## 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	2011 Value	2012 Value
1110 District Tax Levy	0.21	0.00
1111 District Levy - Real Property	0.00	8.91
1510 Interest Earnings	1,146.42	3,567.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,146.63	3,576.65

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	19,348.23	19,004.93
2XX Personal Services - Employee Benefits	5,199.98	5,035.68
3XX Purchased Professional and Technical Services	11,540.00	12,120.00
6XX Supplies and Materials	7,652.00	9,724.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	43,740.21	45,885.37

#### Schedule Of Changes Worksheet

Beginning Fund Balance	849,663.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,576.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,885.37	(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)	807,354.61	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

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

### 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,100.00	900.00
1510 Interest Earnings	15.09	5.22
1982 Summer Session - Driver's Education Fees	150.00	0.00
3260 State Driver's Education Reimbursement	2,783.76	2,566.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,048.85	3,471.29

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,226.00	1,806.00
2XX Personal Services - Employee Benefits	13.24	8.81
6XX Supplies and Materials	1,057.00	1,357.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,296.24	3,172.76

#### Schedule Of Changes Worksheet

Beginning Fund Balance	6,277.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,471.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,172.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,576.38	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

## 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	2011 Value	2012 Value
1510 Interest Earnings	92.46	123.21
5300 Operating Transfers from Other Funds	2,500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,592.46	123.21

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

PRC Program Function Object	2011 Value	2012 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	45,813.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	123.21	(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)	45,937.06	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

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

### 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	5,008.26	11,791.03
3281 State Technology Aid	2,943.49	3,161.28
3445 State Combined Fund School Block Grant	17,461.30	67,461.30
3460 Montana Oil and Gas Tax	100,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>125,413.05</b>	<b>82,413.61</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	105.00	315.00
4XX Purchased Property Services	17,258.62	13,668.66
5XX Other Purchased Services	3,848.95	1,302.02
6XX Supplies and Materials	153,817.82	234,773.85
7XX Property and Equipment Acquisition	0.00	34,652.61
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	496.00	0.00
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	5,350.00	7,000.00
2XX Personal Services - Employee Benefits	31.87	34.19
6XX Supplies and Materials	4,503.48	4,925.01
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	4,024.35	11,970.59
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	0.00	3,551.72
4XX Purchased Property Services	2,495.00	2,595.00
6XX Supplies and Materials	8,652.00	17,190.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>200,583.09</b>	<b>331,978.65</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						2,661,927.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						82,413.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						331,978.65	(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)						2,412,362.16	(5)



# Trustees' Financial Summary

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0244 Baker K-12 Schools

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

### 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	28,406.48	24,314.10
1900 Other Revenue from Local Sources	4,383.90	0.00
3460 Montana Oil and Gas Tax	2,582,662.77	2,371,233.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,615,453.15</b>	<b>2,395,547.55</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	912,645.13	903,430.59
2XX Personal Services - Employee Benefits	116,607.94	130,720.02
3XX Purchased Professional and Technical Services	19,090.00	7,180.00
4XX Purchased Property Services	3,184.27	1,741.09
5XX Other Purchased Services	0.00	2,536.33
6XX Supplies and Materials	131,498.95	99,013.92
7XX Property and Equipment Acquisition	21,515.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	3,000.00	1,250.00
2XX Personal Services - Employee Benefits	18.24	1,502.14
3XX Purchased Professional and Technical Services	125.00	130.00
6XX Supplies and Materials	8,049.43	3,051.68
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	4,000.00	1,725.00
2XX Personal Services - Employee Benefits	24.25	1,326.35
6XX Supplies and Materials	20,164.16	11,164.34
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	3,000.00	1,250.00
2XX Personal Services - Employee Benefits	18.24	1,261.88
3XX Purchased Professional and Technical Services	3,600.00	2,489.00
5XX Other Purchased Services	2,741.84	2,633.83
6XX Supplies and Materials	1,373.02	484.82
810 Dues and Fees	4,117.55	8,026.50
8XX Other Expenditures	0.00	574.65
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	43,847.51	35,165.55
2XX Personal Services - Employee Benefits	4,861.85	11,863.16
4XX Purchased Property Services	99.75	0.00
5XX Other Purchased Services	8,012.49	11,021.99
6XX Supplies and Materials	2,284.05	2,327.40
8XX Other Expenditures	1,562.60	75.50



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

### 29 - Flexibility Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	5,000.00	2,200.00
			2XX Personal Services - Employee Benefits	30.27	1,226.11
			5XX Other Purchased Services	2,289.71	1,539.82
			6XX Supplies and Materials	1,637.50	1,599.49
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	22,880.86	14,150.00
			2XX Personal Services - Employee Benefits	3,545.86	5,221.72
			3XX Purchased Professional and Technical Services	8,600.00	0.00
			4XX Purchased Property Services	328,419.51	79,835.83
			5XX Other Purchased Services	0.00	1,094.70
			6XX Supplies and Materials	52,001.92	47,655.19
			7XX Property and Equipment Acquisition	26,270.30	0.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	0.00	590.90
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			3XX Purchased Professional and Technical Services	428,859.50	80,326.40
			7XX Property and Equipment Acquisition	284,724.00	3,250,589.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	4,827.91
			6XX Supplies and Materials	0.00	5,029.10
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	0.00	1,676.14
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	12,000.00	5,000.00
			2XX Personal Services - Employee Benefits	72.96	2,019.13
			6XX Supplies and Materials	5,223.99	1,080.52
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	0.00	149.61
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	34,329.11	78,660.38
			6XX Supplies and Materials	4,548.43	6,232.29
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			5XX Other Purchased Services	40,232.23	111,797.45
			6XX Supplies and Materials	22,302.97	28,328.17
			8XX Other Expenditures	0.00	1,500.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			



# Trustees' Financial Summary

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

### 29 - Flexibility Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	7,000.00	9,479.17
			2XX Personal Services - Employee Benefits	519.68	4,212.45
			5XX Other Purchased Services	848.00	285.70
			6XX Supplies and Materials	494.95	4,080.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,607,273.02</u>	<u>4,992,333.61</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					10,166,333.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,395,547.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,992,333.61	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,569,547.02	(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	2011 Value	2012 Value
1110 District Tax Levy	0.24	0.00
1111 District Levy - Real Property	0.00	2.67
1510 Interest Earnings	914.20	348.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	914.44	351.23

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	1,803.39	2,206.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,803.39	2,206.68

#### Schedule Of Changes Worksheet

Beginning Fund Balance	102,312.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	351.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,206.68	(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)
	100,456.82	(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	2011 Value	2012 Value
1510 Interest Earnings	58.15	44.49
1900 Other Revenue from Local Sources	4,430.00	1,406.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,488.15	1,450.59

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,500.00	500.00
4XXX Facilities Acquisition and Construction Services		
8XX Other Expenditures	3,486.99	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,986.99	500.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	19,744.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,450.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(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)	20,694.99	(5)



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

### 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	6.35	0.00
1112 District Levy - Personal Property	0.00	20.68
1510 Interest Earnings	55,698.65	73,635.66
3460 Montana Oil and Gas Tax	3,212,479.56	0.00
<b>940</b>		
9710 Residual Equity Transfers In	9,498,524.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,766,708.97	73,656.34

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
7XX Property and Equipment Acquisition	6,942.50	1,555.08
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	6,050.00	210.00
4XX Purchased Property Services	126,521.80	165,250.44
6XX Supplies and Materials	17,818.15	25,399.44
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	0.00	289,743.05
4XX Purchased Property Services	0.00	4,647.94
5XX Other Purchased Services	50.00	4,800.00
7XX Property and Equipment Acquisition	0.00	3,533,189.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	157,382.45	4,024,795.65



# Trustees' Financial Summary

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13 Fallon County

**\*\* Recalculated \*\***

0244 Baker K-12 Schools

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

### 61 - Building Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						23,435,534.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,656.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,024,795.65	(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)						19,484,394.70	(5)



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

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	222.61	465.88
1920 Contributions/Donations from Private Sources	4,335.39	43,452.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,558.00	43,918.56

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	4,900.00	5,400.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,900.00	5,400.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	106,351.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,918.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,400.00	(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)	144,869.97	(5)



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**\*\* Recalculated \*\***

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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	2011 Value	2012 Value
1XXX Revenues from Student Activities	147,620.02	285,343.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	147,620.02	285,343.75

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	118,356.50	286,825.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	118,356.50	286,825.46

#### Schedule Of Changes Worksheet

Beginning Fund Balance	130,793.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	285,343.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	286,825.46	(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)	129,311.92	(5)



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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	80,106.21	101,063.01
XX	39X 1XXX 112	Certified Teacher Staff Salaries	104,647.72	122,941.72
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,215,792.21	2,262,739.48
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	24,842.30	5,613.21
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	860.12	475.84
XX	XXX 26XX 41X	Energy Utility Services	117,931.76	116,293.06
XX	XXX 4XXX 710	Land	82,829.00	20,054.00
XX	XXX 4XXX 715	Land Improvements	0.00	828,787.75
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	284,724.00	5,942,353.40
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	12,637.55
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	62,929.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	62,929.90

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	20,975.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	90,618.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	384,654.66
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 FY2014 Maximum Budget: 100%**



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	229,619.73	0.00	0.00	0.00	
280	1XXX	2XX	57,013.53	0.00	0.00	0.00	
280	1XXX	3XX	1,247.50	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	513.87	0.00	0.00	0.00	
280	1XXX	6XX	9,042.05	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	17,390.73	0.00	0.00	0.00	
280	21XX	2XX	6,955.34	0.00	0.00	0.00	
280	21XX	3XX	902.00	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	708.08	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	61,261.83	0.00	0.00	0.00	
<b>Totals</b>			384,654.66	0.00	0.00	0.00	384,654.66

*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 FY12.



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	149,312.00	0.00	21,569.00	0.00	170,881.00
Land Improvements	641,582.18	0.00	481,276.00	0.00	1,122,858.18
Buildings	5,472,825.88	0.00	0.00	0.00	5,472,825.88
Machinery and Equipment	829,073.44	0.00	68,907.33	40,725.00	857,255.77
Construction in Progress	713,583.50	0.00	8,866,815.00	0.00	9,580,398.50
Totals at Historical Cost	7,806,377.00	0.00	9,438,567.33	40,725.00	17,204,219.33
Less Accumulated Depreciation For:					
Improvement Accum	195,088.47	0.00	50,971.82	0.00	246,060.29
Building Accum	3,053,040.66	0.00	130,683.47	0.00	3,183,724.13
Machinery and Equipment Accum	393,764.68	0.00	59,577.65	32,919.38	420,422.95
Total Accumulated Depreciation	3,641,893.81	0.00	241,232.94	32,919.38	3,850,207.37
Governmental Activities, Capital Assets, net	4,164,483.19	0.00	9,197,334.39	7,805.62	13,354,011.96

\* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	241,232.94	0.00	0.00
Total Depreciation for FY2012	241,232.94	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0244 Baker K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	249,211.08	13,586.43	0.00	0.00	262,797.51	0.00	262,797.51
Other	1,127.50	0.00	0.00	0.00	1,127.50	0.00	1,127.50
Total Governmental Activity							
Long-Term Liabilities	250,338.58	13,586.43	0.00	0.00	263,925.01	0.00	263,925.01

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

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