



Trustees' Financial Summary

FY2011-12

Submit ID: 0137-39801654

**08 Chouteau County
0137 Big Sandy Elem**

**** Recalculated ****

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: Margetta Engle

Phone #: (406) 378-2502

(Signature)

(Date)

Chair, Board of Trustees: Darin Genereux

(Signature)

(Date)

County Superintendent: Rick Cook

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
016	Title I, Part A, Improving Basic Programs	FEDERAL	0801373112	84.010A
017	Title I Improving Basic Programs	FEDERAL	0801373111	84.010A
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A094194	84.358A
129	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371412	84.367
131	Title II, Part D, Ed Technology	FEDERAL	0801376010	84.318
135	Public Health Emergency Preparedness	FEDERAL		93.069
140	Title VII, Indian Education	FEDERAL	STATE	84.060
143	Gifted and Talented	STATE		State
144	Miscellaneous State Grant	STATE		State
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371411	84.367
146	Title I, Part A, Improvement Grants	FEDERAL		84.010



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,179.21	25,793.28	198,564.55	5,497.33
02	Taxes Receivable - Real and Personal (120-149)	5,492.24	1,173.82	39.18	
03	Taxes Receivable - Protested (150-159)	15,656.83	4,989.11		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				93.13
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	105,328.28	31,956.21	198,603.73	5,590.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				93.13
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,149.07	6,162.93	39.18	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,149.07	6,162.93	39.18	93.13
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	84,179.21	25,793.28	198,564.55	5,497.33
52	TOTAL FUND BALANCE/EQUITY	84,179.21	25,793.28	198,564.55	5,497.33
53	TOTAL LIABILITIES AND FUND BALANCE	105,328.28	31,956.21	198,603.73	5,590.46



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,788.00	2,035.37	
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)			2,099.35	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		37,788.00	4,134.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		37,788.00	4,134.72	
52	TOTAL FUND BALANCE/EQUITY		37,788.00	4,134.72	
53	TOTAL LIABILITIES AND FUND BALANCE		37,788.00	4,134.72	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	445.13	704.50		
02	Taxes Receivable - Real and Personal (120-149)	235.67			
03	Taxes Receivable - Protested (150-159)	603.97			
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	1,284.77	704.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	839.64			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	839.64			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	445.13	704.50		
52	TOTAL FUND BALANCE/EQUITY	445.13	704.50		
53	TOTAL LIABILITIES AND FUND BALANCE	1,284.77	704.50		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	233.16	15,877.66		
02	Taxes Receivable - Real and Personal (120-149)		495.54		
03	Taxes Receivable - Protested (150-159)		1,157.42		
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	233.16	17,530.62		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,652.96		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,652.96		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	233.16	15,877.66		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	233.16	15,877.66		
53	TOTAL LIABILITIES AND FUND BALANCE	233.16	17,530.62		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,577.36			
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	10,577.36			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	10,577.36			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	10,577.36			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	10,577.36			



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	432,472.93	215,447.93
1113 District Levy - Heavy Motor Vehicles	344.09	167.00
1190 Penalties and Interest on Taxes	2,626.71	1,201.46
1510 Interest Earnings	429.75	443.66
1900 Other Revenue from Local Sources	394.66	292.96
3110 Direct State Aid	245,749.21	296,958.12
3111 Quality Educator	35,591.40	37,726.88
3112 At Risk Student	0.00	4,275.20
3113 Indian Education For All	2,203.20	2,264.40
3114 American Indian Achievement Gap	1,000.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	14,494.80	16,711.05
3120 State Guaranteed Tax Base Aid	0.00	5,458.03
3444 State School Block Grant	78,506.90	78,506.90
3460 Montana Oil and Gas Tax	2,458.96	2,584.09
3730 HB645 State Special Education Allowable Costs	866.40	0.00
6100 Material Prior Period Revenue Adjustments	3,884.68	0.00
7800 ARRA - State Fiscal Stabilization Fund	27,729.73	0.00
7810 Education Jobs Fund	23,178.60	348.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	871,932.02	663,585.96

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	308,734.14	323,003.61
2XX Personal Services - Employee Benefits	72,318.61	62,866.18
4XX Purchased Property Services	360.71	978.35
5XX Other Purchased Services	1,450.64	3,365.75
6XX Supplies and Materials	22,876.30	40,570.12
810 Dues and Fees	0.00	986.50
221X Improvement of Instruction Services		
6XX Supplies and Materials	3,888.68	6,690.58
222X Educational Media Services		
5XX Other Purchased Services	3,006.41	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	29,000.00	21,750.00
3XX Purchased Professional and Technical Services	50.00	24.00
4XX Purchased Property Services	602.45	0.00
5XX Other Purchased Services	0.00	824.43
6XX Supplies and Materials	6,215.62	6,026.24



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			810 Dues and Fees	5,742.77	11,197.93
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	29,781.74	22,327.94
			5XX Other Purchased Services	128.60	82.14
			6XX Supplies and Materials	568.92	496.11
	25XX Support Services - Business				
			1XX Personal Services - Salaries	19,603.98	23,626.78
			2XX Personal Services - Employee Benefits	6,591.42	12,000.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	39,462.56	52,782.00
			4XX Purchased Property Services	65,307.41	41,572.35
			5XX Other Purchased Services	9,412.00	0.00
			6XX Supplies and Materials	2,199.70	17,708.86
			7XX Property and Equipment Acquisition	10,737.64	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	21,132.44	59,416.78
			5XX Other Purchased Services	268.49	1,254.30
			6XX Supplies and Materials	3,179.89	4,047.41
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,689.73	1,838.09
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials	237.11	171.53
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,146.15	1,876.78
			5XX Other Purchased Services	1,789.15	1,424.33
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	7,696.40	7,513.28
			5XX Other Purchased Services	3,218.41	1,837.92
			6XX Supplies and Materials	217.00	278.89
			7XX Property and Equipment Acquisition	0.00	762.18
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	27,729.73	0.00
	781 Education Jobs Fund				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	23,178.60	348.28



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	7,325.06	12,287.05
			6XX Supplies and Materials	19,176.39	22,175.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>757,024.85</u>	<u>764,112.16</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					184,705.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					663,585.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					764,112.16	(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)					84,179.21	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	108,434.17	43,476.66
1113 District Levy - Heavy Motor Vehicles	84.21	33.06
1190 Penalties and Interest on Taxes	752.16	344.80
1510 Interest Earnings	116.69	69.00
2220 County On-Schedule Trans Reimb	34,104.40	49,199.18
3210 State On-Schedule Trans Reimb	34,104.40	41,858.60
3444 State School Block Grant	2,341.77	2,341.77
3460 Montana Oil and Gas Tax	929.78	579.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	180,867.58	137,902.95

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		
1XX Personal Services - Salaries	40,770.74	46,472.00
2XX Personal Services - Employee Benefits	14,519.02	24,263.87
4XX Purchased Property Services	5,870.40	9,586.48
5XX Other Purchased Services	67,719.19	64,400.62
6XX Supplies and Materials	14,568.15	15,828.22
810 Dues and Fees	452.95	331.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	143,900.45	160,883.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						48,773.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						137,902.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						160,883.14	(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)						25,793.28	(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
1110 District Tax Levy	633.79	188.79
1130 Tax Title and Property Sales	109.96	0.00
1190 Penalties and Interest on Taxes	0.00	17.10
1510 Interest Earnings	1,461.57	811.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,205.32	1,017.11

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		
7XX Property and Equipment Acquisition	31,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	197,547.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,017.11	(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)	198,564.55	(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	0.00	1.63
1520 Dividends on Investments	18.50	0.00
1611 National School Lunch Program	28,319.54	32,618.35
4550 Federal Child Nutrition	48,195.54	61,500.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,533.58	94,120.45

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	44,697.90	54,571.69
4XX Purchased Property Services	479.20	689.87
5XX Other Purchased Services	2,615.86	3,058.50
6XX Supplies and Materials	28,531.68	31,760.55
8XX Other Expenditures	861.51	479.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,186.15	90,559.61

Schedule Of Changes Worksheet

Beginning Fund Balance		1,936.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		94,120.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		90,559.61 (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
Ending Fund Balance (1 + 2 - 3 + 4)		5,497.33 (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	198.31	102.62
1900 Other Revenue from Local Sources	0.00	127.75
2240 County Retirement Distribution	81,389.81	91,513.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,588.12	91,743.70

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		
2XX Personal Services - Employee Benefits	51,321.99	48,192.60
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,384.80	3,288.63
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,688.09	3,197.97
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,832.77	3,401.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,423.29	7,114.84
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,933.17	6,763.82
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,176.12	7,562.19
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	297.91	283.42
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,821.57	760.87
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	7,025.68	8,614.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,905.39	89,180.62



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

Schedule Of Changes Worksheet

Beginning Fund Balance						35,224.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						91,743.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,180.62	(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)						37,788.00	(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
016 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	58,158.48
4650 Federal Miscellaneous Grants from OPI	3,897.00
016 Subtotal	62,055.48
017 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	14,251.53
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,085.55
129 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,790.28
131 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	151.00
143 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,339.00
144 Miscellaneous State Grant	
1510 Interest Earnings	6.64
6100 Material Prior Period Revenue Adjustments	-385.09
144 Subtotal	-378.45
145 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,453.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	107,748.15

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

PRC Program Function Object	2012 Value
016 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	50,693.03
2XX Personal Services - Employee Benefits	7,213.06
6XX Supplies and Materials	252.39
016 Subtotal	58,158.48
017 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,567.50
2XX Personal Services - Employee Benefits	1,684.03



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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
017 Title I Improving Basic Programs	
017 Subtotal	14,251.53
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	14,689.62
2XX Personal Services - Employee Benefits	2,180.23
5XX Other Purchased Services	1,808.25
6XX Supplies and Materials	407.45
127 Subtotal	19,085.55
129 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	2,675.07
2XX Personal Services - Employee Benefits	403.74
3XX Purchased Professional and Technical Services	4,460.00
5XX Other Purchased Services	1,251.47
129 Subtotal	8,790.28
131 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	151.00
135 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	739.31
140 Title VII, Indian Education	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	241.98
143 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	750.00
2XX Personal Services - Employee Benefits	113.41
5XX Other Purchased Services	344.00
6XX Supplies and Materials	131.59
143 Subtotal	1,339.00
144 Miscellaneous State Grant	



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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
144 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	9,177.97
6XX Supplies and Materials	4,000.00
	13,177.97
144 Subtotal	
145 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	2,131.49
2XX Personal Services - Employee Benefits	322.27
	2,453.76
145 Subtotal	
	118,388.86

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

118,388.86

Schedule Of Changes Worksheet

Beginning Fund Balance	14,775.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107,748.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,388.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,134.72	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
016 Title I, Part A, Improving Basic Programs	62,055.48	58,158.48	3,897.00
017 Title I Improving Basic Programs	14,251.53	14,251.53	0.00
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	19,085.55	19,085.55	0.00
129 Title II, Part A, Teacher/Principal Train/Recruit	8,790.28	8,790.28	0.00



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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
131 Title II, Part D, Ed Technology	151.00	151.00	0.00
135 Public Health Emergency Preparedness	0.00	739.31	-739.31
140 Title VII, Indian Education	0.00	241.98	-241.98
143 Gifted and Talented	1,339.00	1,339.00	0.00
144 Miscellaneous State Grant	-378.45	13,177.97	-13,556.42
145 Title II, Part A, Teacher/Principal Train/Recruit	2,453.76	2,453.76	0.00
Total	107,748.15	118,388.86	-10,640.71



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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	2011 Value	2012 Value
1110 District Tax Levy	12,905.46	9,259.25
1112 District Levy - Personal Property	10.00	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	7.55
1190 Penalties and Interest on Taxes	108.70	282.87
1510 Interest Earnings	38.94	16.47
3281 State Technology Aid	740.46	758.40
3460 Montana Oil and Gas Tax	95.04	92.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,898.60	10,417.36

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		
4XX Purchased Property Services	0.00	2,073.29
6XX Supplies and Materials	16,080.29	14,015.99
7XX Property and Equipment Acquisition	0.00	1,166.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,080.29	17,255.94

Schedule Of Changes Worksheet

Beginning Fund Balance	7,283.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,417.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,255.94	(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)	445.13	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	14.40	17.65
3445 State Combined Fund School Block Grant	3,423.98	3,423.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,438.38	3,441.63

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	1,523.50
4XX Purchased Property Services	2,217.00	0.00
6XX Supplies and Materials	0.00	4,084.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,217.00	5,607.91

Schedule Of Changes Worksheet

Beginning Fund Balance	2,870.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,441.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,607.91	(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)	704.50	(4)



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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	0.15	3.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.15	3.45

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	229.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.45	(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)	233.16	(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	28,054.91	20,910.97
1113 District Levy - Heavy Motor Vehicles	22.23	16.52
1190 Penalties and Interest on Taxes	170.39	86.75
1510 Interest Earnings	30.97	30.91
3460 Montana Oil and Gas Tax	165.40	206.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,443.90	21,251.32

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	23,153.22	21,427.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,153.22	21,427.48

Schedule Of Changes Worksheet

Beginning Fund Balance		16,053.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,251.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		21,427.48	(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)		15,877.66	(5)



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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	10,700.60	29,531.14
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	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	298,527.44	310,794.27
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,071.37	10,919.13
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	65,307.41	28,041.19
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,711.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,711.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,569.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,063.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,556.58
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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08 Chouteau County

**** Recalculated ****

0137 Big Sandy Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	59,416.78	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,254.30	0.00	0.00	0.00	
280	1XXX	6XX	4,047.41	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,838.09	0.00	0.00	0.00	
Totals			66,556.58	0.00	0.00	0.00	66,556.58

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 ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	33,235.50	0.00	0.00	0.00	33,235.50
Buildings	1,821,307.00	0.00	9,637.00	0.00	1,830,944.00
Machinery and Equipment	336,530.20	51.80	3,250.00	0.00	339,832.00
Totals at Historical Cost	2,191,072.70	51.80	12,887.00	0.00	2,204,011.50
Less Accumulated Depreciation For:					
Improvement Accum	1,751,138.11	-0.11	3,240.00	0.00	1,754,378.00
Machinery and Equipment Accum	239,799.03	67.97	32,509.00	0.00	272,376.00
Total Accumulated Depreciation	1,990,937.14	67.86	35,749.00	0.00	2,026,754.00
Governmental Activities, Capital Assets, net	200,135.56	-16.06	-22,862.00	0.00	177,257.50

* 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
Instruction (1XXX)	464.29	0.00	0.00
General Administration (23XX)	474.87	0.00	0.00
School Administration (24XX)	6,661.74	0.00	0.00
Operations and Maintenance (26XX)	9,570.33	0.00	0.00
Transportation (27XX)	17,644.05	0.00	0.00
Food Service (31XX)	389.60	0.00	0.00
Total Depreciation for FY2012	35,204.88	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

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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-
Governmental Activities*							
Compensated Absences	34,047.72	7,134.88	0.00	0.00	41,182.60	8,748.89	32,433.71
Other Post Employment Benefits	61,151.00	0.00	0.00	0.00	61,151.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	95,198.72	7,134.88	0.00	0.00	102,333.60	8,748.89	32,433.71

* 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.