



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

**08 Chouteau County
0138 Big Sandy H S**

**** 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.



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County

**** Recalculated ****

0138 Big Sandy H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
114	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801388107BG	84.048A
123	Vo Ed Agriculture	STATE	0081-0805-01-069	State
128	Public Health Emergency Preparedness	STATE	STATE	NA
134	Advancing Agriculture Education Program	STATE		NA
135	Quality Schools Facility Grant	STATE		NA
136	Deferred Maintenance & Energy Efficiency	STATE		NA
137	Title I, Part A, Improvement Grants	FEDERAL		84.010
138	Miscellaneous State Grant	STATE		State
139	Operating Transfer	LOCAL		



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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)	83,797.63	23,774.57	250,703.38	
02	Taxes Receivable - Real and Personal (120-149)	6,300.00	975.54	28.14	
03	Taxes Receivable - Protested (150-159)	28,203.80	8,048.14		
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	118,301.43	32,798.25	250,731.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	34,503.80	9,023.68	28.14	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	34,503.80	9,023.68	28.14	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	83,797.63	23,774.57	250,703.38	
52	TOTAL FUND BALANCE/EQUITY	83,797.63	23,774.57	250,703.38	
53	TOTAL LIABILITIES AND FUND BALANCE	118,301.43	32,798.25	250,731.52	



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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)		37,129.75	29,706.58	404.30
02	Taxes Receivable - Real and Personal (120-149)				45.07
03	Taxes Receivable - Protested (150-159)				305.01
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		37,129.75	29,706.58	754.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				350.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				350.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		37,129.75	29,706.58	404.30
52	TOTAL FUND BALANCE/EQUITY		37,129.75	29,706.58	404.30
53	TOTAL LIABILITIES AND FUND BALANCE		37,129.75	29,706.58	754.38



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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)	1,410.15			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,080.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,490.15			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,080.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,080.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,410.15			
52	TOTAL FUND BALANCE/EQUITY	1,410.15			
53	TOTAL LIABILITIES AND FUND BALANCE	2,490.15			



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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)	10,989.11	1,599.34		
02	Taxes Receivable - Real and Personal (120-149)	507.05			
03	Taxes Receivable - Protested (150-159)	2,788.40			
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	14,284.56	1,599.34		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,295.45			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,295.45			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	10,989.11	1,599.34		
52	TOTAL FUND BALANCE/EQUITY	10,989.11	1,599.34		
53	TOTAL LIABILITIES AND FUND BALANCE	14,284.56	1,599.34		



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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)	38.85	42,632.05		
02	Taxes Receivable - Real and Personal (120-149)		560.31		
03	Taxes Receivable - Protested (150-159)		2,697.52		
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	38.85	45,889.88		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,257.83		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,257.83		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	38.85	42,632.05		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	38.85	42,632.05		
53	TOTAL LIABILITIES AND FUND BALANCE	38.85	45,889.88		



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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)			68,928.94	
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			68,928.94	
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			68,928.94	
52	TOTAL FUND BALANCE/EQUITY			68,928.94	
53	TOTAL LIABILITIES AND FUND BALANCE			68,928.94	



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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)		10,890.78		
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		10,890.78		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		10,890.78		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		10,890.78		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		10,890.78		



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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	390,255.88	272,559.08
1113 District Levy - Heavy Motor Vehicles	301.56	208.06
1190 Penalties and Interest on Taxes	1,997.68	1,044.78
1510 Interest Earnings	202.13	264.63
1900 Other Revenue from Local Sources	33.35	0.00
3110 Direct State Aid	232,969.36	266,907.81
3111 Quality Educator	20,770.78	20,086.33
3112 At Risk Student	0.00	2,690.70
3113 Indian Education For All	1,183.20	1,101.60
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	11,586.47	14,929.72
3117 State Tuition for State Placement	6,352.80	12,338.08
3120 State Guaranteed Tax Base Aid	44,678.40	34,570.00
3444 State School Block Grant	46,306.60	46,306.60
3460 Montana Oil and Gas Tax	26,290.75	26,780.04
3730 HB645 State Special Education Allowable Costs	484.16	0.00
6100 Material Prior Period Revenue Adjustments	3,884.67	0.00
7800 ARRA - State Fiscal Stabilization Fund	26,287.68	0.00
7810 Education Jobs Fund	21,973.23	313.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	835,958.70	700,500.47

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	198,787.62	227,275.46
2XX Personal Services - Employee Benefits	57,070.17	84,464.50
3XX Purchased Professional and Technical Services	0.00	83.34
4XX Purchased Property Services	458.78	1,542.14
5XX Other Purchased Services	6,255.96	5,509.85
6XX Supplies and Materials	14,875.74	16,571.57
810 Dues and Fees	400.95	1,439.19
21XX Support Services - Students		
6XX Supplies and Materials	1,839.64	2,437.41
23XX Support Services - General Administration		
1XX Personal Services - Salaries	22,060.00	29,000.00
3XX Purchased Professional and Technical Services	229.00	24.00
4XX Purchased Property Services	438.01	0.00
5XX Other Purchased Services	3,740.82	1,699.77
6XX Supplies and Materials	7,371.63	7,671.52



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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	5,998.70	7,221.37
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	59,705.52	62,270.96
			4XX Purchased Property Services	107.06	41.07
			5XX Other Purchased Services	334.00	18.00
			6XX Supplies and Materials	869.81	484.89
	25XX Support Services - Business				
			1XX Personal Services - Salaries	13,069.32	22,314.29
			2XX Personal Services - Employee Benefits	0.00	11,000.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	42,556.66	36,250.41
			4XX Purchased Property Services	67,186.38	54,162.72
			5XX Other Purchased Services	9,412.50	0.00
			6XX Supplies and Materials	11,674.98	17,637.79
			7XX Property and Equipment Acquisition	0.00	5,148.25
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	44,310.81	22,072.73
			5XX Other Purchased Services	739.99	1,665.98
			6XX Supplies and Materials	1,795.65	359.94
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	944.26	844.53
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			5XX Other Purchased Services	219.63	1,199.16
			6XX Supplies and Materials	4,056.35	2,797.60
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	14,407.63	17,153.16
			4XX Purchased Property Services	0.00	9,665.72
			5XX Other Purchased Services	9,723.77	0.00
			810 Dues and Fees	575.00	252.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	39,834.04	37,185.64
			5XX Other Purchased Services	17,440.09	17,434.00
			6XX Supplies and Materials	6,878.37	1,408.94
			7XX Property and Equipment Acquisition	0.00	1,524.36
			810 Dues and Fees	2,225.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX Instruction			
			1XX Personal Services - Salaries	26,287.68	0.00
	781	Education Jobs Fund			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	21,973.23	313.04
	910	Food Services			
		31XX Food Services			
			1XX Personal Services - Salaries	2,045.65	0.00
			6XX Supplies and Materials	16,840.24	29,675.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				734,740.64	737,820.45

Schedule Of Changes Worksheet

Beginning Fund Balance						121,117.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						700,500.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						737,820.45	(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)						83,797.63	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** 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	108,049.04	37,457.12
1112 District Levy - Personal Property	82.25	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	27.18
1190 Penalties and Interest on Taxes	636.76	287.57
1510 Interest Earnings	194.02	193.45
2220 County On-Schedule Trans Reimb	22,936.42	22,184.30
3210 State On-Schedule Trans Reimb	22,936.42	22,467.50
3444 State School Block Grant	2,993.43	2,993.43
3460 Montana Oil and Gas Tax	10,298.64	5,253.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	168,126.98	90,863.72

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	33,524.43	35,587.92
2XX Personal Services - Employee Benefits	16,646.31	30,231.23
4XX Purchased Property Services	9,160.92	9,666.57
5XX Other Purchased Services	48,023.30	42,445.17
6XX Supplies and Materials	12,419.12	15,169.42
8XX Other Expenditures	666.98	239.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	120,441.06	133,339.86



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County

**** Recalculated ****

0138 Big Sandy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						66,250.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						90,863.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,339.86	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,774.57	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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	380.17	129.47
1190 Penalties and Interest on Taxes	68.44	9.20
1510 Interest Earnings	1,727.06	1,140.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,175.67</u>	<u>1,278.88</u>

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:	<u>31,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		249,424.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,278.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		250,703.38	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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	133.96	81.28
2240 County Retirement Distribution	72,289.83	79,539.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,423.79	79,620.41

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,666.26	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	37,601.79	36,965.48
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,273.30	4,384.82
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,630.51	8,560.36
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,888.52	3,208.86
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,820.83	4,045.32
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	4,573.90
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,217.55	3,337.37
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	427.42	674.44
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,105.64	2,186.35
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,876.47	3,939.09
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	215.34	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County

**** Recalculated ****

0138 Big Sandy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

73,723.63

71,875.99

Schedule Of Changes Worksheet

Beginning Fund Balance						29,385.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,620.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						71,875.99	(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)						37,129.75	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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
114 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,599.00
123 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,542.00
134 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
135 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	143,024.93
137 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	7,508.00
138 Miscellaneous State Grant	
4700 Federal Miscellaneous Grants from other State Agencies	600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	158,773.93

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

PRC Program Function Object	2012 Value
114 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	810.22
6XX Supplies and Materials	2,788.78
114 Subtotal	3,599.00
123 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	811.37
128 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	401.53
134 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
5XX Other Purchased Services	992.12
6XX Supplies and Materials	507.88
134 Subtotal	1,500.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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
135 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	124,340.00
136 Deferred Maintenance & Energy Efficiency	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	0.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	130,652.50

Schedule Of Changes Worksheet

Beginning Fund Balance	1,585.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	158,773.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130,652.50	(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)	29,706.58	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 Vo Ed Carl Perkins Basic Grant	3,599.00	3,599.00	0.00
123 Vo Ed Agriculture	2,542.00	811.37	1,730.63
128 Public Health Emergency Preparedness	0.00	401.53	-401.53
134 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
135 Quality Schools Facility Grant	143,024.93	124,340.00	18,684.93
136 Deferred Maintenance & Energy Efficiency	0.00	0.60	-0.60
137 Title I, Part A, Improvement Grants	7,508.00	0.00	7,508.00
138 Miscellaneous State Grant	600.00	0.00	600.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County

**** Recalculated ****

0138 Big Sandy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	158,773.93	130,652.50	28,121.43
--------------	------------	------------	-----------



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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	3,257.90	1,837.74
1113 District Levy - Heavy Motor Vehicles	2.42	1.35
1190 Penalties and Interest on Taxes	19.37	9.09
1340 Fees for Adult Education	97.00	153.00
1510 Interest Earnings	22.71	8.92
3460 Montana Oil and Gas Tax	371.56	196.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,770.96	2,206.73

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,228.00	4,588.00
2XX Personal Services - Employee Benefits	28.88	0.00
5XX Other Purchased Services	175.20	290.82
6XX Supplies and Materials	206.24	0.00
810 Dues and Fees	0.00	80.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,638.32	4,958.82

Schedule Of Changes Worksheet

Beginning Fund Balance	3,156.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,206.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,958.82	(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)	404.30	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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
1510 Interest Earnings	23.38	7.60
1982 Summer Session - Driver's Education Fees	1,200.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,223.38	7.60

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	3,359.20	0.00
4XX Purchased Property Services	55.29	233.33
6XX Supplies and Materials	183.16	573.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,597.65	806.80

Schedule Of Changes Worksheet

Beginning Fund Balance	2,209.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	806.80	(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)
	1,410.15	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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	28,324.81	20,766.25
1113 District Levy - Heavy Motor Vehicles	20.93	15.85
1190 Penalties and Interest on Taxes	266.12	103.13
1510 Interest Earnings	266.71	89.22
3281 State Technology Aid	678.60	659.41
3460 Montana Oil and Gas Tax	3,154.13	1,952.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,711.30	23,586.28

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	0.00	22,924.00
4XX Purchased Property Services	0.00	170.75
5XX Other Purchased Services	107.64	0.00
6XX Supplies and Materials	22,075.28	10,228.49
7XX Property and Equipment Acquisition	0.00	5,333.34
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	24,620.00	0.00
4XX Purchased Property Services	2,072.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,875.90	38,656.58



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						26,059.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,586.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,656.58	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,989.11	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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	15.38	8.01
3445 State Combined Fund School Block Grant	3,902.27	3,902.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,917.65	3,910.28

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 6XX Supplies and Materials	11,537.64	2,732.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,537.64	2,732.94

Schedule Of Changes Worksheet

Beginning Fund Balance		422.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,910.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,732.94	(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)		1,599.34	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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	32,106.36	24,452.73
1113 District Levy - Heavy Motor Vehicles	24.51	18.76
1190 Penalties and Interest on Taxes	214.80	99.64
1510 Interest Earnings	201.50	154.71
3460 Montana Oil and Gas Tax	2,688.43	2,298.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,235.60	27,024.26

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	23,182.68	26,209.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,182.68	26,209.32

Schedule Of Changes Worksheet

Beginning Fund Balance	41,817.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,024.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,209.32	(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)	42,632.05	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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
1700 Student Extracurricular Activity Receipts	94,565.56	118,256.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,565.56	118,256.71

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	109,107.71	107,611.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,107.71	107,611.10

Schedule Of Changes Worksheet

Beginning Fund Balance	58,283.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,256.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,611.10	(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)	68,928.94	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** 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	20,896.40	20,561.04
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	193,247.00	216,228.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	728.85	2,064.75
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	67,186.38	38,775.82
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



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,678.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,678.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,559.18
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,056.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,943.18
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: 75%



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County

**** Recalculated ****

0138 Big Sandy H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	22,072.73	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	1,665.98	0.00	0.00	0.00	
280	1XXX	6XX	359.94	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	844.53	0.00	0.00	0.00	
Totals			24,943.18	0.00	0.00	0.00	24,943.18

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

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	100,478.50	0.00	0.00	0.00	100,478.50
Buildings	3,864,070.00	0.00	0.00	0.00	3,864,070.00
Machinery and Equipment	337,637.55	-51.34	17,284.79	0.00	354,871.00
Totals at Historical Cost	4,302,186.05	-51.34	17,284.79	0.00	4,319,419.50
Less Accumulated Depreciation For:					
Improvement Accum	3,779,474.88	0.12	4,168.00	0.00	3,783,643.00
Machinery and Equipment Accum	231,769.05	-7.05	32,156.00	0.00	263,918.00
Total Accumulated Depreciation	4,011,243.93	-6.93	36,324.00	0.00	4,047,561.00
Governmental Activities, Capital Assets, net	290,942.12	-44.41	-19,039.21	0.00	271,858.50

* 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)	3,554.44	0.00	0.00
School Administration (24XX)	511.50	0.00	0.00
Operations and Maintenance (26XX)	5,686.20	0.00	0.00
Transportation (27XX)	26,064.97	0.00	0.00
Extracurricular (34XX, 35XX)	444.33	0.00	0.00
Total Depreciation for FY2012	36,261.44	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0138-64909695

08 Chouteau County

**** Recalculated ****

0138 Big Sandy H S

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	46,364.39	2,470.37	0.00	0.00	48,834.76	8,748.89	40,085.87
Other Post Employment Benefits	50,360.00	0.00	0.00	0.00	50,360.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	96,724.39	2,470.37	0.00	0.00	99,194.76	8,748.89	40,085.87

* 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.