



Trustees' Financial Summary

FY2011-12

Submit ID: 0965-08546399

56 Yellowstone County
0965 Billings 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: Leo Hudetz

Phone #: (406) 281-5115

(Signature)

(Date)

Chair, Board of Trustees: Teresa Stroebe

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY12 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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 #
203	ECI CARRYOVER	LOCAL	2005	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
224	Medicaid CSCT	STATE	2011	
225	MT Digital Academy	STATE	N/A	State
401	ECI	STATE	2010	
402	Adult Basic Ed - Federal	FEDERAL	5609655611BG	84.002
404	Medicaid Reimbursement	STATE	2004	
405	Gifted and Talented	STATE	5609653011	State
407	IDEA Part B	FEDERAL	5609657710ALLO	84.027
413	Title II, Part D, Ed Technology	FEDERAL	5609656011	84.318
414	Title II, Part B Math & Science Partnerships	FEDERAL	5609651511	84.366B
415	Adult Basic Ed - State	STATE	5609655611BG	State
416	Title III Part A English Language Acquisition	FEDERAL	56096554411	84.365A
417	Title II, Part B Math & Science Partnerships	FEDERAL	5609651511MTI	84.366B
418	Title I Improving Basic Programs	FEDERAL	5609653111	84.010A
420	Title I, Part A, Improvement Grants	FEDERAL	5609653111	84.010
421	Qwest Grant	LOCAL	2011	
422	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5609656011	84.367
424	Title IV Safe and Drug-Free Schools	FEDERAL	5609651611	84.186A
426	Title VII, Indian Education	FEDERAL	2011	84.060
429	St Vincent Foundation Vision Grant	LOCAL	2012	
442	School Wellness-Farm to School	FEDERAL	5609662112	10.
443	US Bank Partner Grant	LOCAL	2011	
451	Early Childhood Intervention	STATE	ECI	
452	Adult Basic Ed - Federal	FEDERAL	5609665612BG	84.002
455	Gifted and Talented	STATE	5609653012	State
456	State Audiology Contracts	STATE	2012	State
457	IDEA Part B	FEDERAL	5609657712ALLO	84.027
462	IDEA Preschool	FEDERAL	5609657912ALLO	84.173A
464	Title II, Part B Math & Science Partnerships	FEDERAL	5609651512	84.366B
465	Adult Basic Ed - State	STATE	5609665612BG	State
466	Title III Part A English Language Acquisition	FEDERAL	5609654112	84.365A
468	Title I, Part A, Improving Basic Programs	FEDERAL	5609653112	84.010A
469	Title X, Part C, Ed of Homeless Children	FEDERAL	5609655712	84.196
471	Ajax Foundation Audiology Grant	LOCAL	2012	N/A
472	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5609651412	84.367



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
476	Title VII, Indian Education	FEDERAL	S060A	84.060
477	Graduation Matters Montana	STATE	2012	State
491	Safe Routes to School	FEDERAL	470	93
492	Middle School PLC Training	LOCAL	2012	
521	Montana Reading Council	LOCAL	2010	N/A
541	CONOCO Foundation Grant	LOCAL	2009	
588	ARRA - Title I Part A	FEDERAL	5609659110	84.389
597	ARRA - IDEA Part B	FEDERAL	5609659210	84.931



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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)	3,657,347.15	204,016.26		
02	Taxes Receivable - Real and Personal (120-149)	383,307.59	45,899.91		
03	Taxes Receivable - Protested (150-159)	1,085,697.72	109,354.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	194,260.46	16,050.00		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,320,612.92	375,320.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	854,249.68	40,600.90		
25	Deferred Revenue (680)	1,397,097.84	124,836.66		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,251,347.52	165,437.56		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	328,542.03			
48	Fund Balance for Budget	2,740,723.37	209,883.38		
52	TOTAL FUND BALANCE/EQUITY	3,069,265.40	209,883.38		
53	TOTAL LIABILITIES AND FUND BALANCE	5,320,612.92	375,320.94		



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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)	120,226.50	2,200,035.06	1,884,445.54	283,710.35
02	Taxes Receivable - Real and Personal (120-149)	487.07			8,042.66
03	Taxes Receivable - Protested (150-159)	8,370.35			50,073.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			584,238.67	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	129,083.92	2,200,035.06	2,468,684.21	341,826.02
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		49,190.71	146,486.26	4,694.69
25	Deferred Revenue (680)	8,857.42		21,525.42	52,435.10
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,857.42	49,190.71	168,011.68	57,129.79
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,008.00	55,402.00
48	Fund Balance for Budget	120,226.50	2,150,844.35	2,293,664.53	229,294.23
52	TOTAL FUND BALANCE/EQUITY	120,226.50	2,150,844.35	2,300,672.53	284,696.23
53	TOTAL LIABILITIES AND FUND BALANCE	129,083.92	2,200,035.06	2,468,684.21	341,826.02



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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)				208.34
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				208.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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				208.34
52	TOTAL FUND BALANCE/EQUITY				208.34
53	TOTAL LIABILITIES AND FUND BALANCE				208.34



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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)	12,324.85	410,661.52		406,461.96
02	Taxes Receivable - Real and Personal (120-149)				1,318.58
03	Taxes Receivable - Protested (150-159)				4,153.22
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	12,324.85	410,661.52		411,933.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		5,234.88		
25	Deferred Revenue (680)				4,682.01
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		5,234.88		4,682.01
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	12,324.85	405,426.64		407,251.75
52	TOTAL FUND BALANCE/EQUITY	12,324.85	405,426.64		407,251.75
53	TOTAL LIABILITIES AND FUND BALANCE	12,324.85	410,661.52		411,933.76



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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)	4,831,998.01	273,293.59		
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)	13,729.34			
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	4,845,727.35	273,293.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	47,069.86	4,272.50		
25	Deferred Revenue (680)	2,612.46			
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	49,682.32	4,272.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	4,796,045.03	269,021.09		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,796,045.03	269,021.09		
53	TOTAL LIABILITIES AND FUND BALANCE	4,845,727.35	273,293.59		



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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)			501,971.08	633,246.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				15,210.29
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			501,971.08	648,456.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			28,085.15	36,661.90
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			28,085.15	36,661.90
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			473,885.93	611,794.39
52	TOTAL FUND BALANCE/EQUITY			473,885.93	611,794.39
53	TOTAL LIABILITIES AND FUND BALANCE			501,971.08	648,456.29



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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)				
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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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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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	16,742,487.69	19,564,603.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,572,542.01	321,643.15
1190 Penalties and Interest on Taxes	35,846.14	33,370.80
1310 Individual Tuition	182,052.32	122,254.14
1510 Interest Earnings	23,113.10	12,434.20
3110 Direct State Aid	20,396,175.28	24,433,356.48
3111 Quality Educator	2,376,383.02	2,382,199.33
3112 At Risk Student	0.00	308,905.59
3113 Indian Education For All	220,014.00	221,115.60
3114 American Indian Achievement Gap	192,600.00	208,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,488,039.91	3,725,220.28
3117 State Tuition for State Placement	10,451.75	9,852.79
3120 State Guaranteed Tax Base Aid	10,357,912.49	10,544,219.64
3444 State School Block Grant	3,295,446.93	3,295,446.93
3730 HB645 State Special Education Allowable Costs	91,608.57	0.00
7800 ARRA - State Fiscal Stabilization Fund	2,301,453.39	0.00
7810 Education Jobs Fund	1,923,729.02	28,656.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,209,855.62	65,211,478.73

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	30,376,178.92	30,505,323.89
2XX Personal Services - Employee Benefits	1,912,671.59	4,039,165.55
3XX Purchased Professional and Technical Services	84,597.26	70,977.25
4XX Purchased Property Services	59,642.54	63,570.72
5XX Other Purchased Services	241,901.50	323,241.82
6XX Supplies and Materials	1,265,861.82	1,059,191.56
7XX Property and Equipment Acquisition	35,000.00	35,000.00
8XX Other Expenditures	2,090.39	3,220.00
21XX Support Services - Students		
1XX Personal Services - Salaries	644,752.99	2,076,353.58
2XX Personal Services - Employee Benefits	56,854.24	230,348.32
3XX Purchased Professional and Technical Services	105,844.00	160,209.24
4XX Purchased Property Services	2,545.60	0.00
5XX Other Purchased Services	26,864.04	10,115.21
6XX Supplies and Materials	8,862.92	4,537.70
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	347,521.15	259,521.76



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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				
	221X Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	27,996.40	22,949.77
			3XX Purchased Professional and Technical Services	12,545.90	11,200.21
			4XX Purchased Property Services	653.27	1,583.07
			5XX Other Purchased Services	28,455.04	23,317.25
			6XX Supplies and Materials	12,620.35	11,580.62
			7XX Property and Equipment Acquisition	7,521.00	0.00
			8XX Other Expenditures	307.33	132.34
	222X Educational Media Services				
			1XX Personal Services - Salaries	1,720,792.64	2,396,419.74
			2XX Personal Services - Employee Benefits	203,713.04	295,259.96
			3XX Purchased Professional and Technical Services	442,677.17	369,163.67
			4XX Purchased Property Services	1,292.88	2,019.97
			5XX Other Purchased Services	10,304.67	7,158.08
			6XX Supplies and Materials	168,024.22	178,949.29
			7XX Property and Equipment Acquisition	10,874.66	0.00
			8XX Other Expenditures	107.50	199.66
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	223,464.87	374,098.19
			2XX Personal Services - Employee Benefits	21,075.81	17,648.05
			3XX Purchased Professional and Technical Services	89,621.32	145,397.47
			4XX Purchased Property Services	624.29	1,809.52
			5XX Other Purchased Services	459,951.69	489,870.13
			6XX Supplies and Materials	30,479.39	13,682.16
			8XX Other Expenditures	15,150.60	11,611.16
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	3,830,395.49	3,942,680.01
			2XX Personal Services - Employee Benefits	447,764.33	479,002.22
			3XX Purchased Professional and Technical Services	814.20	600.00
			4XX Purchased Property Services	385.20	0.00
			5XX Other Purchased Services	45,954.77	35,098.62
			6XX Supplies and Materials	12,436.70	6,354.44
			8XX Other Expenditures	12,977.34	15,336.64
	25XX Support Services - Business				
			1XX Personal Services - Salaries	895,187.24	890,590.83
			2XX Personal Services - Employee Benefits	158,257.43	149,867.30
			3XX Purchased Professional and Technical Services	93,021.93	8,939.65
			4XX Purchased Property Services	6,688.95	0.00
			5XX Other Purchased Services	26,548.52	9,122.96
			6XX Supplies and Materials	40,378.74	14,582.05
			8XX Other Expenditures	4,882.85	147.40
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	3,241,489.07	3,199,303.48
			2XX Personal Services - Employee Benefits	686,393.02	698,996.87



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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				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	270,320.25	173,938.32
			4XX Purchased Property Services	1,691,292.19	1,755,495.61
			5XX Other Purchased Services	177,165.60	141,715.34
			6XX Supplies and Materials	426,291.61	490,143.57
			7XX Property and Equipment Acquisition	53,648.45	101,068.29
			810 Dues and Fees	6,875.76	0.00
			8XX Other Expenditures	32,077.39	40,096.39
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	44,544.55	19,920.44
			2XX Personal Services - Employee Benefits	627.37	683.53
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	145,447.80	309,572.65
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	185,886.99	161,136.81
			850 Interest on Debt	5,069.89	2,581.49
			860 Agent Fees/Issuance Costs	0.00	500.00
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	70,320.64	73,553.23
			2XX Personal Services - Employee Benefits	9,535.78	10,148.59
			5XX Other Purchased Services	228.02	250.25
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,168,819.77	5,076,700.98
			2XX Personal Services - Employee Benefits	898,612.63	932,747.85
			3XX Purchased Professional and Technical Services	1,321.43	1,504.90
			4XX Purchased Property Services	0.00	51.95
			5XX Other Purchased Services	1,051.71	1,813.17
			6XX Supplies and Materials	26,984.30	23,186.54
			810 Dues and Fees	45.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,071,002.95	2,056,698.45
			2XX Personal Services - Employee Benefits	249,099.57	255,720.93
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	125.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	162,663.13	43,998.78
			2XX Personal Services - Employee Benefits	16,552.39	8,810.28
			5XX Other Purchased Services	143.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	317.80	207.00



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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
	280 Special Education - Local and State				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	25.94	1.05
			6XX Supplies and Materials	289.95	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,905.46	4,571.70
			2XX Personal Services - Employee Benefits	18.29	13.02
			4XX Purchased Property Services	0.00	400.00
			5XX Other Purchased Services	3,888.78	5,633.99
			6XX Supplies and Materials	4,014.07	3,283.59
			8XX Other Expenditures	0.00	900.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,432.64	4,600.19
			2XX Personal Services - Employee Benefits	2,449.83	472.95
			3XX Purchased Professional and Technical Services	3,892.06	5,975.00
			5XX Other Purchased Services	7,081.07	6,816.26
			6XX Supplies and Materials	1,644.58	109,114.15
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	90,406.44	94,330.63
			2XX Personal Services - Employee Benefits	9,488.58	9,984.48
			5XX Other Purchased Services	112.65	1,610.01
			6XX Supplies and Materials	0.00	1,540.74
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			4XX Purchased Property Services	0.00	3,191.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	464,152.66	408,961.80
			2XX Personal Services - Employee Benefits	10,503.24	8,864.21
			3XX Purchased Professional and Technical Services	0.00	6,000.00
			4XX Purchased Property Services	3,191.00	0.00
			5XX Other Purchased Services	27,675.88	28,362.21
			6XX Supplies and Materials	1,425.25	2,585.48
	780 ARRA - State Fiscal Stabilization Fund				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,603,187.15	0.00
			2XX Personal Services - Employee Benefits	186,458.52	0.00
			5XX Other Purchased Services	25.13	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	464,595.19	0.00
			2XX Personal Services - Employee Benefits	47,187.40	0.00



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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
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,923,729.02	28,656.20
	890 Other Community Services				
		33XX Community Services			
			3XX Purchased Professional and Technical Services	4,400.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,772,145.53	65,083,688.38

Schedule Of Changes Worksheet

Beginning Fund Balance					2,678,270.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					65,211,478.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,083,688.38	(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	328,542.03	Less Last Year	65,337.33	(4b)	263,204.70	
					263,204.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,069,265.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1,892,169.64	2,381,632.83
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	37,977.04	32,293.51
1190 Penalties and Interest on Taxes	4,050.20	3,710.51
1410 Individual Transportation Fees	18,818.05	22,246.39
1420 Trans Fees from Other Schl Dists Within State	17,825.00	16,050.00
1510 Interest Earnings	2,017.81	290.81
2220 County On-Schedule Trans Reimb	490,444.10	572,500.00
3210 State On-Schedule Trans Reimb	490,104.96	572,500.00
3444 State School Block Grant	147,233.44	147,233.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,100,640.24	3,748,457.49

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	146,513.14	168,739.61
2XX Personal Services - Employee Benefits	21,629.24	25,880.87
5XX Other Purchased Services	100.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	19,261.44	0.00
2XX Personal Services - Employee Benefits	1,298.35	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	248,854.44	288,209.01
2XX Personal Services - Employee Benefits	29,735.90	34,009.68
3XX Purchased Professional and Technical Services	20,860.76	11,118.52
4XX Purchased Property Services	91.12	697.79
5XX Other Purchased Services	2,171,338.29	2,251,849.42
6XX Supplies and Materials	5,457.08	2,321.63
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	554,731.70	600,225.78
2XX Personal Services - Employee Benefits	188,660.39	236,303.58
5XX Other Purchased Services	41,920.04	38,228.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,450,451.89	3,657,584.24



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						133,075.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,748,457.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,657,584.24	(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	14,065.16	(4b)		-14,065.16	
						-14,065.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						209,883.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	139,811.13	722.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,818.10	1,618.77
1190 Penalties and Interest on Taxes	250.57	159.40
1510 Interest Earnings	1,995.98	1,361.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	144,875.78	3,862.24

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 5XX Other Purchased Services	90,791.25	90,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,791.25	90,700.00

Schedule Of Changes Worksheet

Beginning Fund Balance		207,064.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,862.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		90,700.00	(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)		120,226.50	(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	31,700.44	14,671.16
2240 County Retirement Distribution	8,544,330.00	8,627,331.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,576,030.44	8,642,002.16

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	4,854,027.94	5,185,414.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	112,549.54	361,592.01
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	58,964.40	61,221.90
222X Educational Media Services		
2XX Personal Services - Employee Benefits	291,969.31	402,292.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	37,915.60	93,441.48
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	701,857.10	692,399.38
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	163,042.93	152,271.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	554,152.15	540,310.24
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	49,781.42	51,347.38
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,931.40	12,257.08
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	217.10
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	6,137.80
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	5,188.96
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	877,000.92	845,992.86



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	358,922.34	350,026.56
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	27,599.28	7,332.06
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	53.92	34.49
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	94,122.11	100,022.97
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,608.18	1,624.02
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	67,793.55	51,237.10
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	767.56	15,289.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,423.41	1,679.30
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,271.75	948.74
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	40.83
	362 State Adult Basic & Literacy Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,160.26	4,262.52
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	17,185.24	10,177.17
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,490.80	766.59
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	17,428.08	15,719.47
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	50,499.27	52,891.84
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	1,287.97	9,369.09
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	7,509.26	0.00
	720 School Sponsored Athletics				



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	78,753.43	68,150.31
	780 ARRA - State Fiscal Stabilization Fund				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	272,015.02	0.00
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	78,828.52	0.00
910					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	300,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,099,912.66	9,099,655.87

Schedule Of Changes Worksheet

Beginning Fund Balance					2,608,498.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,642,002.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,099,655.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,150,844.35	(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
203 ECI CARRYOVER	
9710 Residual Equity Transfers In	81,883.59
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	295,507.05
205 Indirect Costs	
1510 Interest Earnings	42,190.88
1900 Other Revenue from Local Sources	9,108.46
1920 Contributions/Donations from Private Sources	2,500.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	32,542.33
205 Subtotal	86,341.67
224 Medicaid CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	893,168.52
225 MT Digital Academy	
1510 Interest Earnings	3.03
3290 State - Other State Grants	76,880.00
225 Subtotal	76,883.03
404 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	529,323.22
413 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	27.12
414 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	1,956.20
416 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	7,467.00
417 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	11,433.03
418 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	68,607.36
420 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	3,988.33
421 Qwest Grant	
1920 Contributions/Donations from Private Sources	3,469.60
422 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,269.82
424 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,852.23
429 St Vincent Foundation Vision Grant	
1920 Contributions/Donations from Private Sources	3,000.00
442 School Wellness-Farm to School	



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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
4650 Federal Miscellaneous Grants from OPI	4,541.39
443 US Bank Partner Grant	
1920 Contributions/Donations from Private Sources	3,000.00
451 Early Childhood Intervention	
3290 State - Other State Grants	687,505.50
452 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	192,245.00
455 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	14,511.00
456 State Audiology Contracts	
3235 State Audiology Contracts	48,999.30
457 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	3,962,932.95
462 IDEA Preschool	
4570 IDEA Preschool	123,093.00
464 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	115,136.11
465 Adult Basic Ed - State	
3620 State Adult Basic & Literacy Education	103,977.00
466 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	19,920.24
468 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,601,638.91
469 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	54,828.51
472 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	934,254.30
476 Title VII, Indian Education	
4130 Title VII Indian Education	275,571.00
477 Graduation Matters Montana	
3240 Graduation Matters Montana	199.00
491 Safe Routes to School	
4700 Federal Miscellaneous Grants from other State Agencies	13,596.63
492 Middle School PLC Training	
1920 Contributions/Donations from Private Sources	1,361.00
541 CONOCO Foundation Grant	
1920 Contributions/Donations from Private Sources	1,196.00
588 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	232.10
597 ARRA - IDEA Part B	



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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
		225	Subtotal	76,883.03
401	ECI			
	329	State Miscellaneous Grants		
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	1,489.22
	999	Undistributed		
		9999	Undistributed	
			971 Residual Equity Transfers Out	81,883.59
		401	Subtotal	83,372.81
404	Medicaid Reimbursement			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			1XX Personal Services - Salaries	205,876.78
			2XX Personal Services - Employee Benefits	25,708.65
			4XX Purchased Property Services	322.00
			5XX Other Purchased Services	234.45
			6XX Supplies and Materials	10,323.01
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	71,162.38
			2XX Personal Services - Employee Benefits	11,774.95
			3XX Purchased Professional and Technical Services	2.50
			4XX Purchased Property Services	2,932.62
			5XX Other Purchased Services	30,018.06
			6XX Supplies and Materials	30,807.39
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	107,132.50
			2XX Personal Services - Employee Benefits	8,737.76
			5XX Other Purchased Services	2,961.86
			6XX Supplies and Materials	65.02
		23XX	Support Services - General Administration	
			1XX Personal Services - Salaries	100,050.00
			2XX Personal Services - Employee Benefits	6,743.63
			5XX Other Purchased Services	313.20
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	14,585.40
			2XX Personal Services - Employee Benefits	1,491.01
			4XX Purchased Property Services	418.45
			5XX Other Purchased Services	1,578.72
			6XX Supplies and Materials	5,069.57
		26XX	Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	2,857.60
		27XX	Student Transportation Services	



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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
418	Title I	Improving Basic Programs		
420	Title I, Part A,	Improving Basic Programs		
	1XXX	Instruction		
		1XX	Personal Services - Salaries	34,739.21
		3XX	Purchased Professional and Technical Services	9,770.00
		4XX	Purchased Property Services	31.18
		6XX	Supplies and Materials	12,125.18
	21XX	Support Services - Students		
		2XX	Personal Services - Employee Benefits	2,271.74
		5XX	Other Purchased Services	832.00
	221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	0.32
	222X	Educational Media Services		
		1XX	Personal Services - Salaries	2,137.44
		2XX	Personal Services - Employee Benefits	318.08
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	4,014.00
		2XX	Personal Services - Employee Benefits	1,505.25
		6XX	Supplies and Materials	862.96
	418	Subtotal		68,607.36
420	Title I, Part A,	Improvement Grants		
422	Title I, Part A,	Improvement Grants		
	1XXX	Instruction		
		6XX	Supplies and Materials	3,919.50
	21XX	Support Services - Students		
		6XX	Supplies and Materials	68.83
	420	Subtotal		3,988.33
421	Qwest Grant			
	1XX	Regular Education Programs - Elementary/Secondary		
	1XXX	Instruction		
		3XX	Purchased Professional and Technical Services	3,000.00
		5XX	Other Purchased Services	93.88
	221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	50.46
		2XX	Personal Services - Employee Benefits	0.26
		6XX	Supplies and Materials	325.00
	421	Subtotal		3,469.60
422	Title II, Part A,	Teacher/Principal Train/Recruit		
430	Title II, Part A,	Teacher & Principal Training & Recruiting Fund		
	221X	Improvement of Instruction Services		



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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
422 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
4XX Purchased Property Services	201.92
5XX Other Purchased Services	9,067.90
	9,269.82
422 Subtotal	
424 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	96.37
2XX Personal Services - Employee Benefits	14.63
4XX Purchased Property Services	0.92
5XX Other Purchased Services	150.00
6XX Supplies and Materials	1,590.31
	1,852.23
424 Subtotal	
429 St Vincent Foundation Vision Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,195.00
442 School Wellness-Farm to School	
465 Federal Miscellaneous Grants from OPI	
21XX Support Services - Students	
1XX Personal Services - Salaries	4,172.00
2XX Personal Services - Employee Benefits	349.39
810 Dues and Fees	20.00
	4,541.39
442 Subtotal	
443 US Bank Partner Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	10.00
6XX Supplies and Materials	2,990.00
	3,000.00
443 Subtotal	
451 Early Childhood Intervention	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	9,745.56
2XX Personal Services - Employee Benefits	2,993.96
3XX Purchased Professional and Technical Services	23,714.23
4XX Purchased Property Services	46,212.20
5XX Other Purchased Services	24,176.32



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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
451 Early Childhood Intervention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	14,926.13
21XX Support Services - Students	
1XX Personal Services - Salaries	307,467.64
2XX Personal Services - Employee Benefits	94,252.51
4XX Purchased Property Services	194.00
5XX Other Purchased Services	1,539.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,482.05
5XX Other Purchased Services	10,064.27
8XX Other Expenditures	300.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	91,747.45
2XX Personal Services - Employee Benefits	20,238.06
5XX Other Purchased Services	491.00
810 Dues and Fees	118.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	10,077.26
2XX Personal Services - Employee Benefits	1,553.71
4XX Purchased Property Services	680.00
6XX Supplies and Materials	714.46
<hr/>	
451 Subtotal	662,687.81
452 Adult Basic Ed - Federal	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	121,689.00
2XX Personal Services - Employee Benefits	33,378.91
5XX Other Purchased Services	3,966.42
6XX Supplies and Materials	33,210.67
<hr/>	
452 Subtotal	192,245.00
455 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,121.56
2XX Personal Services - Employee Benefits	2.59
3XX Purchased Professional and Technical Services	4,300.00
6XX Supplies and Materials	8,841.85
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	245.00



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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
		455 Subtotal		14,511.00
456	State Audiology Contracts			
	280 Special Education - Local and State			
		21XX Support Services - Students		
		1XX Personal Services - Salaries		43,768.68
		2XX Personal Services - Employee Benefits		5,230.62
		456 Subtotal		48,999.30
457	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
		1XX Personal Services - Salaries		2,578,570.32
		2XX Personal Services - Employee Benefits		921,223.75
		4XX Purchased Property Services		11,290.42
		5XX Other Purchased Services		23,756.91
		6XX Supplies and Materials		55,130.30
		21XX Support Services - Students		
		1XX Personal Services - Salaries		75,914.77
		2XX Personal Services - Employee Benefits		19,947.18
		3XX Purchased Professional and Technical Services		6,690.00
		4XX Purchased Property Services		136.05
		5XX Other Purchased Services		13,379.47
		6XX Supplies and Materials		33,140.48
		810 Dues and Fees		330.00
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		17,600.92
		2XX Personal Services - Employee Benefits		2,545.28
		5XX Other Purchased Services		2,535.62
		6XX Supplies and Materials		46.93
		24XX Support Services - School Administration		
		1XX Personal Services - Salaries		155,346.60
		2XX Personal Services - Employee Benefits		36,982.64
		3XX Purchased Professional and Technical Services		100.00
		4XX Purchased Property Services		1,251.90
		5XX Other Purchased Services		6,063.75
		6XX Supplies and Materials		949.66
		457 Subtotal		3,962,932.95
462	IDEA Preschool			
	457 IDEA Preschool			
		1XXX Instruction		
		1XX Personal Services - Salaries		97,110.25
		2XX Personal Services - Employee Benefits		25,982.75



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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
			462 Subtotal	123,093.00
464	Title II, Part B Math & Science Partnerships			
	465 Federal Miscellaneous Grants from OPI			
			221X Improvement of Instruction Services	
			1XX Personal Services - Salaries	36,640.01
			2XX Personal Services - Employee Benefits	3,918.77
			3XX Purchased Professional and Technical Services	65,293.00
			5XX Other Purchased Services	5,228.68
			6XX Supplies and Materials	4,055.65
			464 Subtotal	115,136.11
465	Adult Basic Ed - State			
	362 State Adult Basic & Literacy Education			
			1XXX Instruction	
			1XX Personal Services - Salaries	25,578.88
			2XX Personal Services - Employee Benefits	3,590.15
			4XX Purchased Property Services	441.36
			6XX Supplies and Materials	2,673.98
			21XX Support Services - Students	
			1XX Personal Services - Salaries	61,071.96
			2XX Personal Services - Employee Benefits	8,102.04
			221X Improvement of Instruction Services	
			5XX Other Purchased Services	2,518.63
			465 Subtotal	103,977.00
466	Title III Part A English Language Acquisition			
	432 Title III, Part A, English Language Acquisition & Language Enhancement			
			1XXX Instruction	
			1XX Personal Services - Salaries	5,630.00
			2XX Personal Services - Employee Benefits	1,493.66
			3XX Purchased Professional and Technical Services	7,184.00
			6XX Supplies and Materials	5,162.58
			221X Improvement of Instruction Services	
			5XX Other Purchased Services	450.00
			466 Subtotal	19,920.24
468	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
			1XXX Instruction	
			1XX Personal Services - Salaries	2,128,428.92
			2XX Personal Services - Employee Benefits	595,022.08
			3XX Purchased Professional and Technical Services	201,590.17
			4XX Purchased Property Services	3,071.58



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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
491 Subtotal	13,596.63
492 Middle School PLC Training	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	680.50
5XX Other Purchased Services	680.50
492 Subtotal	1,361.00
521 Montana Reading Council	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	999.31
541 CONOCO Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,196.00
588 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	232.10
597 ARRA - IDEA Part B	
750 ARRA - IDEA, Part B	
1XXX Instruction	
6XX Supplies and Materials	1,309.90
222X Educational Media Services	
1XX Personal Services - Salaries	1,181.40
2XX Personal Services - Employee Benefits	179.84
597 Subtotal	2,671.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,894,231.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,952,308.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,235,587.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,894,231.99	(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	7,008.00	Less Last Year	0.00	(4b)		7,008.00	
							7,008.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,300,672.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
203 ECI CARRYOVER	81,883.59	7,253.02	74,630.57
204 MAC Medicaid Reimbursement	295,507.05	456,442.04	-160,934.99
205 Indirect Costs	86,341.67	481,993.09	-395,651.42
224 Medicaid CSCT	893,168.52	891,768.75	1,399.77
225 MT Digital Academy	76,883.03	76,883.03	0.00
401 ECI	0.00	83,372.81	-83,372.81
404 Medicaid Reimbursement	529,323.22	644,078.69	-114,755.47
413 Title II, Part D, Ed Technology	27.12	27.12	0.00
414 Title II, Part B Math & Science Partnerships	1,956.20	1,956.20	0.00
416 Title III Part A English Language Acquisition	7,467.00	7,467.00	0.00
417 Title II, Part B Math & Science Partnerships	11,433.03	11,433.03	0.00
418 Title I Improving Basic Programs	68,607.36	68,607.36	0.00
420 Title I, Part A, Improvement Grants	3,988.33	3,988.33	0.00
421 Qwest Grant	3,469.60	3,469.60	0.00
422 Title II, Part A, Teacher/Principal Train/Recruit	9,269.82	9,269.82	0.00
424 Title IV Safe and Drug-Free Schools	1,852.23	1,852.23	0.00
429 St Vincent Foundation Vision Grant	3,000.00	2,195.00	805.00
442 School Wellness-Farm to School	4,541.39	4,541.39	0.00
443 US Bank Partner Grant	3,000.00	3,000.00	0.00
451 Early Childhood Intervention	687,505.50	662,687.81	24,817.69
452 Adult Basic Ed - Federal	192,245.00	192,245.00	0.00
455 Gifted and Talented	14,511.00	14,511.00	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
456 State Audiology Contracts	48,999.30	48,999.30	0.00
457 IDEA Part B	3,962,932.95	3,962,932.95	0.00
462 IDEA Preschool	123,093.00	123,093.00	0.00
464 Title II, Part B Math & Science Partnerships	115,136.11	115,136.11	0.00
465 Adult Basic Ed - State	103,977.00	103,977.00	0.00
466 Title III Part A English Language Acquisition	19,920.24	19,920.24	0.00
468 Title I, Part A, Improving Basic Programs	3,601,638.91	3,601,638.91	0.00
469 Title X, Part C, Ed of Homeless Children	54,828.51	54,828.51	0.00
471 Ajax Foundation Audiology Grant	0.00	4,583.17	-4,583.17
472 Title II, Part A, Teacher/Principal Train/Recruit	934,254.30	934,254.30	0.00
476 Title VII, Indian Education	275,571.00	275,571.00	0.00
477 Graduation Matters Montana	199.00	199.00	0.00
491 Safe Routes to School	13,596.63	13,596.63	0.00
492 Middle School PLC Training	1,361.00	1,361.00	0.00
521 Montana Reading Council	0.00	999.31	-999.31
541 CONOCO Foundation Grant	1,196.00	1,196.00	0.00
588 ARRA - Title I Part A	232.10	232.10	0.00
597 ARRA - IDEA Part B	2,671.14	2,671.14	0.00
Total	12,235,587.85	12,894,231.99	-658,644.14



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	383,602.26	386,403.42
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,197.47	6,264.09
1190 Penalties and Interest on Taxes	639.99	685.46
1510 Interest Earnings	3,551.59	2,072.86
1900 Other Revenue from Local Sources	20,068.00	12,914.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	415,059.31	408,339.83

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

PRC Program Function Object	2011 Value	2012 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	297,629.82	317,397.52
2XX Personal Services - Employee Benefits	36,907.15	43,116.85
3XX Purchased Professional and Technical Services	180.00	0.00
4XX Purchased Property Services	1,813.01	2,537.46
5XX Other Purchased Services	5,724.44	1,972.00
6XX Supplies and Materials	20,047.71	70,341.77
21XX Support Services - Students		
1XX Personal Services - Salaries	7,590.96	56,222.76
2XX Personal Services - Employee Benefits	31.17	6,078.47
3XX Purchased Professional and Technical Services	3,030.00	2,755.00
5XX Other Purchased Services	579.98	0.00
6XX Supplies and Materials	1,547.09	2,379.83
221X Improvement of Instruction Services		
5XX Other Purchased Services	701.52	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	44,257.64	0.00
2XX Personal Services - Employee Benefits	6,971.66	0.00
3XX Purchased Professional and Technical Services	0.00	21,000.00
5XX Other Purchased Services	0.00	618.66
6XX Supplies and Materials	776.96	493.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	427,789.11	524,913.32



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

Schedule Of Changes Worksheet

Beginning Fund Balance						345,867.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						408,339.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						524,913.32	(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	55,402.00	Less Last Year	0.00	(4b)		55,402.00	
						55,402.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						284,696.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2,725.31	192.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,725.31</u>	<u>192.48</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		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	159,658.13	29,000.00
25XX Support Services - Business		
1XX Personal Services - Salaries	46,484.79	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	19,799.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>225,942.79</u>	<u>29,000.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		29,015.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		192.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		29,000.00	(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)		208.34	(5)



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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
1510 Interest Earnings	898.79	644.18
3281 State Technology Aid	64,732.35	65,526.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,631.14	66,170.87

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	20,629.99
4XX Purchased Property Services	0.00	205.95
6XX Supplies and Materials	0.00	134,829.97
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	17,689.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	173,355.01

Schedule Of Changes Worksheet

Beginning Fund Balance	119,508.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,170.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	173,355.01	(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)	12,324.85	(5)



Trustees' Financial Summary

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**** 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	2,237.21	2,529.76
3445 State Combined Fund School Block Grant	170,202.51	170,202.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,439.72	172,732.27

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	0.00	117,747.43
2XX Personal Services - Employee Benefits	0.00	8,660.35
3XX Purchased Professional and Technical Services	0.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	130,407.78

Schedule Of Changes Worksheet

Beginning Fund Balance	363,102.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172,732.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	130,407.78	(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)	405,426.64	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	11,953.80	59,603.94
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.27	2,558.12
1190 Penalties and Interest on Taxes	5.77	72.51
1510 Interest Earnings	1,093.86	949.03
3120 State Guaranteed Tax Base Aid	0.00	233,392.25
4100 Federal Miscellaneous Grants - Direct from Feds	110,057.98	238,679.98

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123,113.68	535,255.83
--	------------	------------

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	0.00	238,680.00
860 Agent Fees/Issuance Costs	0.00	1,000.00

911		
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	110,058.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	110,058.00	239,680.00
--	------------	------------

Schedule Of Changes Worksheet

Beginning Fund Balance	111,675.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	535,255.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	239,680.00	(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)	407,251.75	(5)



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**** Recalculated ****

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	41,250.41	36,389.70
1900 Other Revenue from Local Sources	45,368.53	6,162.66
1910 Rentals	13,979.46	14,462.34
1920 Contributions/Donations from Private Sources	0.00	15,000.00
5110 Sale of Bonds	4,420,000.00	0.00
5200 Sale or Compensation for Loss of Assets	247,337.30	243,219.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,767,935.70	315,233.93

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	1,586.25	21,768.53
21XX Support Services - Students		
6XX Supplies and Materials	0.00	159,721.62
7XX Property and Equipment Acquisition	0.00	13,821.00
222X Educational Media Services		
6XX Supplies and Materials	2,119.04	482.11
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	86,380.65	38,903.28
5XX Other Purchased Services	72.39	0.00
6XX Supplies and Materials	7,892.38	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,742.53	43,032.98
2XX Personal Services - Employee Benefits	326.41	1,019.96
3XX Purchased Professional and Technical Services	12,535.71	35,933.40
4XX Purchased Property Services	69,717.73	323,555.30
5XX Other Purchased Services	10.00	0.00
6XX Supplies and Materials	8,960.77	3,755.96
8XX Other Expenditures	45,800.00	11,978.34
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	532,962.82	1,978,022.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	773,106.68	2,631,994.57



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						7,112,805.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						315,233.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,631,994.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,796,045.03	(5)



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**** 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	26.71	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	4.59
1190 Penalties and Interest on Taxes	0.00	0.54
1510 Interest Earnings	3,314.79	2,012.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,341.50	2,017.40

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		
3XX Purchased Professional and Technical Services	360.86	0.00
4XX Purchased Property Services	0.00	7,093.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	35,771.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	360.86	42,864.25

Schedule Of Changes Worksheet

Beginning Fund Balance	309,867.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,017.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,864.25	(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)	269,021.09	(5)



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**** 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
1510 Interest Earnings	5,479.41	3,653.73
1XXX Revenues from Student Activities	457,226.28	492,784.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	462,705.69	496,438.14

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	425,200.08	531,890.22
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,002.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	426,202.57	531,890.22

Schedule Of Changes Worksheet

Beginning Fund Balance	509,338.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	496,438.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	531,890.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	473,885.93	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	6,487.34	4,107.88
1900 Other Revenue from Local Sources	0.00	25,575.53
1920 Contributions/Donations from Private Sources	441,669.03	430,460.34
9710 Residual Equity Transfers In	1,002.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	449,158.86	460,143.75

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	347.50	42.89
2XX Personal Services - Employee Benefits	1,080.50	0.00
3XX Purchased Professional and Technical Services	1,050.00	3,750.00
4XX Purchased Property Services	356.13	2,982.69
5XX Other Purchased Services	9,537.49	4,484.64
6XX Supplies and Materials	91,948.91	72,981.00
8XX Other Expenditures	0.00	228.94
21XX Support Services - Students		
1XX Personal Services - Salaries	18,585.32	22,251.72
2XX Personal Services - Employee Benefits	2,819.59	3,432.40
3XX Purchased Professional and Technical Services	22,910.75	2,510.37
4XX Purchased Property Services	608.00	1,620.00
5XX Other Purchased Services	25,300.87	23,272.11
6XX Supplies and Materials	239,303.37	283,775.93
8XX Other Expenditures	1,151.68	7,408.62
221X Improvement of Instruction Services		
6XX Supplies and Materials	2,154.65	0.00
222X Educational Media Services		
6XX Supplies and Materials	10,774.09	2,292.33
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	50.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	15,323.00
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	346.11



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

427,978.85

446,702.75

Schedule Of Changes Worksheet

Beginning Fund Balance						598,353.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						460,143.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						446,702.75	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						611,794.39	(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	70,320.64	73,553.23
XX	280 1XXX 112	Certified Teacher Staff Salaries	3,425,344.65	3,426,731.97
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	7,505.00	5,630.00
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	548,901.13	1,297,180.85
XX	457 1XXX 112	Certified Teacher Staff Salaries	100,708.62	97,110.25
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	1,009,416.43	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	8,895.05	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	37,716,592.59	37,352,898.17
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	628,775.95	476,247.21
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	19,983.48	13,352.34
XX	XXX 26XX 41X	Energy Utility Services	1,161,904.14	1,095,938.49
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	73,683.85	51,373.02
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,536,367.56	2,287,315.97
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	85,411.25	102,080.00
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	5,380.00	1,000.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,631,811.45
b. Related Services Block Grant Entitlement	543,901.02
c. Total Entitlements Subject to Reversion	2,175,712.47

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,893,697.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,401,358.83
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	5,076,700.98	0.00	0.00	0.00	
280	1XXX	2XX	932,747.85	0.00	0.00	0.00	
280	1XXX	3XX	1,504.90	0.00	0.00	0.00	
280	1XXX	4XX	51.95	0.00	0.00	0.00	
280	1XXX	5XX	1,813.17	0.00	0.00	0.00	
280	1XXX	6XX	23,186.54	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	2,056,698.45	0.00	0.00	0.00	
280	21XX	2XX	255,720.93	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	125.00	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	43,998.78	0.00	0.00	0.00	
280	24XX	2XX	8,810.28	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	0.00	0.00	0.00	0.00	
Totals			8,401,358.83	0.00	0.00	0.00	8,401,358.83

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.



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	2,523,051.00	0.00	0.00	0.00	2,523,051.00
Land Improvements	320,828.00	540,281.00	15,323.00	0.00	876,432.00
Buildings	52,199,758.00	-540,281.00	1,529,304.00	0.00	53,188,781.00
Machinery and Equipment	4,512,474.00	0.00	158,534.00	0.00	4,671,008.00
Construction in Progress	531,938.00	0.00	1,223,057.00	526,552.00	1,228,443.00
Totals at Historical Cost	60,088,049.00	0.00	2,926,218.00	526,552.00	62,487,715.00
Less Accumulated Depreciation For:					
Improvement Accum	124,453.00	0.00	43,690.00	0.00	168,143.00
Building Accum	20,855,816.00	0.00	1,403,919.00	0.00	22,259,735.00
Machinery and Equipment Accum	3,796,504.00	0.00	229,751.00	0.00	4,026,255.00
Total Accumulated Depreciation	24,776,773.00	0.00	1,677,360.00	0.00	26,454,133.00
Governmental Activities, Capital Assets, net	35,311,276.00	0.00	1,248,858.00	526,552.00	36,033,582.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



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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*							
Bonds							
02/01/2011	2,000,000.00	0.00	125,000.00	0.00	1,875,000.00	125,000.00	1,750,000.00
02/01/2011	2,420,000.00	0.00	151,250.00	0.00	2,268,750.00	151,250.00	2,117,500.00
Compensated Absences	7,822,036.00	5,223,832.00	0.00	5,391,434.00	7,654,434.00	765,443.00	6,888,991.00
Other	747,666.00	0.00	161,143.00	0.00	586,523.00	138,489.00	448,034.00
Total Governmental Activity							
Long-Term Liabilities	12,989,702.00	5,223,832.00	437,393.00	5,391,434.00	12,384,707.00	1,180,182.00	11,204,525.00

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

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