



Trustees' Financial Summary

FY2011-12

Submit ID: 0400-39725319

**18 Glacier County
0400 Browning Elem**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Sherri Heser

Phone #: (406) 338-2715

(Signature)

(Date)

Chair, Board of Trustees: Donna Yellow Owl

(Signature)

(Date)

County Superintendent: Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
001	Child and Adult Care Food Program	STATE	17007-A	
011	Title I Improving Basic Programs	FEDERAL	1804003109	84.010A
048	State OTO Capital Invest & Deferred Maintenance	STATE		state
101	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1804001412	84.367
102	Title II, Part D, Ed Technology	FEDERAL	1804006010	84.318
106	Distance Learning and Telemedicine Loans and Grants	FEDERAL	MT0727A-16	10.855
112	Title I - Schoolwide	FEDERAL	1804003212	Federal
121	Title I - Schoolwide	FEDERAL	1804003709	Federal
190	Discovery Dating	LOCAL		
192	POWWOW	LOCAL		
193	Childcare Fundraise	LOCAL		
335	Medicaid	STATE		State
409	Impact Aid Construction Reimbursement	LOCAL		
492	21st Century Community Learning	FEDERAL	1804001712	84.287
504	State OTO Capital Invest & Deferred Maintenance	STATE		state
512	Title VII, Indian Education	FEDERAL	s060a110819	84.060
602	IDEA Part B	FEDERAL	1804007712	84.027
612	IDEA Preschool	FEDERAL	1804007912	84.173A
632	Graduation Matters	STATE		
642	Title I, Part E, Striving Readers	FEDERAL	1804003512	84.371
652	GEAR UP	FEDERAL		84.334
653	GEAR UP	FEDERAL		84.334
654	GEAR UP	FEDERAL		84.334
655	GEAR UP	FEDERAL		84.334
661	GEAR UP	FEDERAL	610-010	84.334
662	GEAR UP	FEDERAL		84.334
663	GEAR UP	FEDERAL		84.334
664	GEAR UP	FEDERAL		84.334
665	GEAR UP	FEDERAL		84.334
671	Gifted and Talented	STATE	1804001312	State
672	GEAR UP AVID	STATE		
722	Napi Student Incentives	LOCAL		
780	Employee Funds	LOCAL	Local	
781	Equipment Replacement	LOCAL		
782	Local	LOCAL	Local	
783	Team Nutrition	LOCAL		
787	License Plate Project	LOCAL		



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
869	Johnson O'Malley (JOM)	FEDERAL	local	15.130



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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)	1,222,033.83	110,496.55	340,533.66	245.36
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)	767.65			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,222,801.48	110,496.55	340,533.66	245.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	692,536.72			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	692,536.72			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		116.53		
48	Fund Balance for Budget	530,264.76	110,380.02	340,533.66	245.36
52	TOTAL FUND BALANCE/EQUITY	530,264.76	110,496.55	340,533.66	245.36
53	TOTAL LIABILITIES AND FUND BALANCE	1,222,801.48	110,496.55	340,533.66	245.36



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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)	45,267.11	461,141.39	-323,467.11	32,503.36
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)			690,810.24	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	45,267.11	461,141.39	367,343.13	32,503.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			14,400.89	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			14,400.89	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			285,934.10	
48	Fund Balance for Budget	45,267.11	461,141.39	67,008.14	32,503.36
52	TOTAL FUND BALANCE/EQUITY	45,267.11	461,141.39	352,942.24	32,503.36
53	TOTAL LIABILITIES AND FUND BALANCE	45,267.11	461,141.39	367,343.13	32,503.36



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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)			19,347.84	
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			19,347.84	
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)			2,040.00	
35	TOTAL LIABILITIES			2,040.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			17,307.84	
52	TOTAL FUND BALANCE/EQUITY			17,307.84	
53	TOTAL LIABILITIES AND FUND BALANCE			19,347.84	



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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)			11,992,306.99	
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			11,992,306.99	
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)			89,807.86	
48	Fund Balance for Budget			11,902,499.13	
52	TOTAL FUND BALANCE/EQUITY			11,992,306.99	
53	TOTAL LIABILITIES AND FUND BALANCE			11,992,306.99	



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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)	33,860.39	18,103.44		319,085.42
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	33,860.39	18,103.44		319,085.42
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)				
48	Fund Balance for Budget	33,860.39	18,103.44		319,085.42
52	TOTAL FUND BALANCE/EQUITY	33,860.39	18,103.44		319,085.42
53	TOTAL LIABILITIES AND FUND BALANCE	33,860.39	18,103.44		319,085.42



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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)	76,423.90	121,035.67	239.06	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	76,423.90	121,035.67	239.06	
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			239.06	
48	Fund Balance for Budget	76,423.90	121,035.67		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	76,423.90	121,035.67	239.06	
53	TOTAL LIABILITIES AND FUND BALANCE	76,423.90	121,035.67	239.06	



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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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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				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	592,014.02	570,116.31
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,318.55	0.00
1190 Penalties and Interest on Taxes	8,298.55	14,263.27
1510 Interest Earnings	39,916.99	20,203.17
1900 Other Revenue from Local Sources	0.00	2,259.09
1910 Rentals	0.00	1,975.44
3110 Direct State Aid	2,707,611.12	3,296,150.66
3111 Quality Educator	414,609.39	418,557.91
3112 At Risk Student	0.00	123,567.13
3113 Indian Education For All	28,519.20	29,110.80
3114 American Indian Achievement Gap	259,400.00	266,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	550,950.31	464,816.35
3120 State Guaranteed Tax Base Aid	2,362,400.60	2,353,572.40
3444 State School Block Grant	117,864.12	117,864.12
3460 Montana Oil and Gas Tax	30,832.86	24,700.00
3730 HB645 State Special Education Allowable Costs	11,874.71	0.00
6100 Material Prior Period Revenue Adjustments	-4,596.62	13,827.05
7800 ARRA - State Fiscal Stabilization Fund	305,520.07	0.00
7810 Education Jobs Fund	255,376.80	3,865.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,681,910.67	7,721,049.53

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	3,871,707.57	4,504,105.51
2XX Personal Services - Employee Benefits	889,032.63	524,122.82
6XX Supplies and Materials	7,919.98	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	449,615.78	469,572.20
2XX Personal Services - Employee Benefits	82,000.99	55,541.59
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	24,005.73	58,018.40
2XX Personal Services - Employee Benefits	5,650.39	2,307.79
222X Educational Media Services		
1XX Personal Services - Salaries	239,558.91	246,648.29
2XX Personal Services - Employee Benefits	29,702.99	20,509.83
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	92,260.75



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	485.12
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	492,415.63	498,313.20
			2XX Personal Services - Employee Benefits	66,221.15	24,217.01
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	34,246.77	243,754.00
			2XX Personal Services - Employee Benefits	12,277.15	12,854.68
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	646,014.57	657,926.76
			2XX Personal Services - Employee Benefits	142,272.76	87,483.44
			6XX Supplies and Materials	11,969.65	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	118,908.07
			2XX Personal Services - Employee Benefits	0.00	22,927.41
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	78,384.23	72,503.64
			2XX Personal Services - Employee Benefits	15,691.15	7,940.48
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	864.00
			2XX Personal Services - Employee Benefits	0.99	6.40
			3XX Purchased Professional and Technical Services	0.00	360.00
			5XX Other Purchased Services	0.00	2,565.00
			6XX Supplies and Materials	29,131.20	11,610.75
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	2,155.40
			2XX Personal Services - Employee Benefits	0.00	17.16
			5XX Other Purchased Services	0.00	957.62
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	305,520.07	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	255,376.80	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	3,865.83



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

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

7,688,717.09

7,742,803.15

Schedule Of Changes Worksheet

Beginning Fund Balance						552,018.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,721,049.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,742,803.15	(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)						530,264.76	(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	389,498.47	397,852.58
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	638.57	0.00
1190 Penalties and Interest on Taxes	4,600.96	8,380.38
1510 Interest Earnings	2,061.48	686.93
1900 Other Revenue from Local Sources	1,300.00	0.00
2220 County On-Schedule Trans Reimb	121,081.75	121,089.17
3210 State On-Schedule Trans Reimb	121,081.75	121,089.17
3444 State School Block Grant	13,336.09	13,336.09
3460 Montana Oil and Gas Tax	15,996.06	12,800.00
6100 Material Prior Period Revenue Adjustments	0.00	504.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	669,595.13	675,738.81

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	353,846.83	348,177.67
2XX Personal Services - Employee Benefits	119,888.48	122,675.89
3XX Purchased Professional and Technical Services	618.00	240.00
4XX Purchased Property Services	26,397.72	26,907.25
5XX Other Purchased Services	12,834.10	42,324.75
6XX Supplies and Materials	113,447.90	111,048.67
810 Dues and Fees	0.00	171.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	25,150.80
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	15,222.09	13,616.09
2XX Personal Services - Employee Benefits	7,040.15	6,573.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	649,295.27	696,886.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						131,527.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						675,738.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						696,886.04	(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	116.53	Less Last Year	0.00	(4b)		116.53	
						116.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						110,496.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	80,800.71	131,986.55
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	354.08	0.00
1190 Penalties and Interest on Taxes	1,226.49	2,256.53
1510 Interest Earnings	7,156.46	2,865.34
3460 Montana Oil and Gas Tax	4,369.65	3,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,907.39	140,708.42

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,395.00
7XX Property and Equipment Acquisition	173,500.00	106,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	173,500.00	108,195.00

Schedule Of Changes Worksheet

Beginning Fund Balance	308,020.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	140,708.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,195.00	(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)	340,533.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	89.65
1611 National School Lunch Program	14,857.60	6,123.74
1630 Catering Sales	65,153.70	58,151.07
1632 Daily Adult Sales	59,069.22	58,822.71
4550 Federal Child Nutrition	882,399.34	921,027.86
4555 School Foods Summer Program - 10.559	26,643.12	38,279.85
9710 Residual Equity Transfers In	200,000.00	173,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,248,122.98	1,255,494.88

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	47,381.92	44,330.56
2XX Personal Services - Employee Benefits	18,247.60	17,430.99
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	12,808.49	12,709.04
31XX Food Services		
1XX Personal Services - Salaries	371,003.43	369,902.20
2XX Personal Services - Employee Benefits	132,811.20	122,296.83
3XX Purchased Professional and Technical Services	296.10	0.00
4XX Purchased Property Services	568.09	926.04
5XX Other Purchased Services	12,246.98	9,433.54
6XX Supplies and Materials	674,146.66	683,045.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,269,510.47	1,260,074.40



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						4,824.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,255,494.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,260,074.40	(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)						245.36	(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	8.27	4.73
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.72	0.00
1190 Penalties and Interest on Taxes	1.56	1.23
1510 Interest Earnings	760.93	509.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	771.48	515.90

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		44,751.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		515.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		45,267.11	(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	9,318.19	5,226.33
2240 County Retirement Distribution	1,409,500.00	1,442,600.00
6100 Material Prior Period Revenue Adjustments	0.00	64.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,418,818.19	1,447,890.59

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	705,075.13	744,722.71
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	96,608.30	80,140.11
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	56,026.95	60,937.59
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	24,822.86	34,865.23
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	104,465.90	106,315.93
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	36,156.14	29,864.59
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	128,694.25	111,957.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	59,898.93	56,998.62
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	115,551.63	107,287.67
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,982.45	18,961.15
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,231.70	11,424.03
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,303.84	2,086.61
329 State Miscellaneous Grants		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	50.74	0.00
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	51.05	104.41
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	306.60
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,675.08	1,061.35
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	10,349.82	11,092.22
	820 Civic Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	861.73	1,028.98
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,906.01	6,688.29
		31XX Food Services			
			2XX Personal Services - Employee Benefits	55,399.67	55,939.60
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	9,180.61	8,216.54
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	8,527.43	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,438,820.22</u>	<u>1,450,000.00</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						463,250.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,447,890.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,450,000.00	(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)						461,141.39	(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
001 Child and Adult Care Food Program	
4550 Federal Child Nutrition	8,140.89
011 Title I Improving Basic Programs	
4940 Schoolwide Program	4,609.12
101 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	262,581.76
102 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	75.04
112 Title I - Schoolwide	
4940 Schoolwide Program	1,754,065.61
121 Title I - Schoolwide	
4200 Title I, Part A, Improving Basic Programs	21,041.09
190 Discovery Dating	
1900 Other Revenue from Local Sources	3,822.40
192 POWWOW	
1900 Other Revenue from Local Sources	2,261.04
193 Childcare Fundraise	
1900 Other Revenue from Local Sources	1,368.00
335 Medicaid	
3355 Medicaid - Miscellaneous	241,866.96
492 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	72,600.00
512 Title VII, Indian Education	
4130 Title VII Indian Education	418,208.00
602 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	480,988.00
612 IDEA Preschool	
4570 IDEA Preschool	17,106.03
632 Graduation Matters	
3240 Graduation Matters Montana	5,000.00
642 Title I, Part E, Striving Readers	
4230 Title I, Part B, Subpart 1, Reading First	420,454.36
4230 Title I, Part E, Striving Readers	420,454.36
642 Subtotal	840,908.72
652 GEAR UP	
4710 GEAR UP	54,603.62
653 GEAR UP	
4710 GEAR UP	218.45
655 GEAR UP	



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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
655 GEAR UP	
4710 GEAR UP	11,870.96
661 GEAR UP	
4710 GEAR UP	24,780.38
662 GEAR UP	
4710 GEAR UP	78,703.93
663 GEAR UP	
4710 GEAR UP	24,495.08
664 GEAR UP	
4710 GEAR UP	5,169.08
665 GEAR UP	
4710 GEAR UP	9,990.00
671 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
672 GEAR UP AVID	
4710 GEAR UP	52,654.02
722 Napi Student Incentives	
1900 Other Revenue from Local Sources	1,800.75
780 Employee Funds	
1900 Other Revenue from Local Sources	6,322.01
781 Equipment Replacement	
1900 Other Revenue from Local Sources	1,202.00
782 Local	
1900 Other Revenue from Local Sources	1,518.87
6100 Material Prior Period Revenue Adjustments	1,986.04
782 Subtotal	3,504.91
783 Team Nutrition	
1900 Other Revenue from Local Sources	1,500.00
787 License Plate Project	
1900 Other Revenue from Local Sources	5,700.00
869 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	8,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,427,384.85

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

PRC Program Function Object	2012 Value
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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
112 Title I - Schoolwide	
494 Schoolwide Program	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	446,246.20
2XX Personal Services - Employee Benefits	102,056.54
3XX Purchased Professional and Technical Services	5,291.40
5XX Other Purchased Services	27,440.58
	1,754,065.61
112 Subtotal	
121 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	5,408.82
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	15,632.27
	21,041.09
121 Subtotal	
190 Discovery Dating	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	214.98
3XX Purchased Professional and Technical Services	2,372.50
5XX Other Purchased Services	1,234.92
	3,822.40
190 Subtotal	
192 POWWOW	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	648.89
335 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	241,869.96
409 Impact Aid Construction Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	21,193.21
7XX Property and Equipment Acquisition	15,821.90
	37,015.11
409 Subtotal	
492 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	



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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
492	21st Century Community Learning			
	434 Title IV, Part B, 21st Century Community Learning Centers			
		1XXX Instruction		
			1XX Personal Services - Salaries	51,848.08
			2XX Personal Services - Employee Benefits	3,244.61
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	15,183.60
			2XX Personal Services - Employee Benefits	2,118.82
			5XX Other Purchased Services	204.89
			492 Subtotal	72,600.00
504	State OTO Capital Invest & Deferred Maintenance			
	1XX Regular Education Programs - Elementary/Secondary			
		26XX Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	24,569.81
		4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	53,011.00
			504 Subtotal	77,580.81
512	Title VII, Indian Education			
	413 Title VII Indian Education			
		1XXX Instruction		
			1XX Personal Services - Salaries	260,081.52
			2XX Personal Services - Employee Benefits	68,677.00
			6XX Supplies and Materials	5,445.10
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	14,867.97
			2XX Personal Services - Employee Benefits	1,008.11
			5XX Other Purchased Services	15,415.94
		24XX Support Services - School Administration		
			1XX Personal Services - Salaries	15,829.00
			2XX Personal Services - Employee Benefits	4,099.60
			3XX Purchased Professional and Technical Services	12,898.50
			5XX Other Purchased Services	3,350.98
			6XX Supplies and Materials	16,534.28
			512 Subtotal	418,208.00
602	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	92,306.12
			2XX Personal Services - Employee Benefits	19,412.85
			5XX Other Purchased Services	261.04
			6XX Supplies and Materials	12,837.40



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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
602 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	250,783.06
2XX Personal Services - Employee Benefits	59,558.64
3XX Purchased Professional and Technical Services	27,206.45
5XX Other Purchased Services	3,594.88
6XX Supplies and Materials	2,090.98
810 Dues and Fees	315.00
24XX Support Services - School Administration	
5XX Other Purchased Services	6,279.01
6XX Supplies and Materials	6,038.57
810 Dues and Fees	304.00
<hr/>	
602 Subtotal	480,988.00
612 IDEA Preschool	
457 IDEA Preschool	
21XX Support Services - Students	
1XX Personal Services - Salaries	13,227.87
2XX Personal Services - Employee Benefits	3,878.16
<hr/>	
612 Subtotal	17,106.03
642 Title I, Part E, Striving Readers	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	26,024.30
6XX Supplies and Materials	434,547.83
<hr/>	
642 Subtotal	460,572.13
652 GEAR UP	
471 GEAR UP	
1XXX Instruction	
5XX Other Purchased Services	53,668.73
6XX Supplies and Materials	15,370.04
<hr/>	
652 Subtotal	69,038.77
653 GEAR UP	
471 GEAR UP	
1XXX Instruction	
6XX Supplies and Materials	218.45
654 GEAR UP	
471 GEAR UP	
1XXX Instruction	
6XX Supplies and Materials	4,054.00



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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
654 GEAR UP	
655 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	9,478.09
2XX Personal Services - Employee Benefits	1,566.75
6XX Supplies and Materials	826.12
655 Subtotal	11,870.96
661 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	19,511.80
2XX Personal Services - Employee Benefits	2,650.32
6XX Supplies and Materials	2,618.26
661 Subtotal	24,780.38
662 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	62,628.90
2XX Personal Services - Employee Benefits	9,329.03
5XX Other Purchased Services	6,746.00
662 Subtotal	78,703.93
663 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	19,302.27
2XX Personal Services - Employee Benefits	3,190.81
5XX Other Purchased Services	1,574.00
6XX Supplies and Materials	428.00
663 Subtotal	24,495.08
664 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	1,488.56
2XX Personal Services - Employee Benefits	243.63
3XX Purchased Professional and Technical Services	52.50
5XX Other Purchased Services	2,982.71
6XX Supplies and Materials	401.68
664 Subtotal	5,169.08



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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
665 GEAR UP	
471 GEAR UP	
221X Improvement of Instruction Services	
810 Dues and Fees	6,390.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	3,600.00
665 Subtotal	9,990.00
671 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	750.00
6XX Supplies and Materials	977.00
671 Subtotal	1,727.00
722 Napi Student Incentives	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,170.00
782 Local	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	2,143.93
25XX Support Services - Business	
6XX Supplies and Materials	1,853.86
27XX Student Transportation Services	
6XX Supplies and Materials	1,922.00
782 Subtotal	5,919.79
783 Team Nutrition	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	500.00
787 License Plate Project	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,260.00
869 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
6XX Supplies and Materials	1,246.53
221X Improvement of Instruction Services	
6XX Supplies and Materials	9,180.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
869 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
869 Subtotal	10,426.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,125,173.84

Schedule Of Changes Worksheet

Beginning Fund Balance	395,478.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,796,703.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,125,173.84	(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 285,934.10 Less Last Year 0.00 (4b) 285,934.10		
	285,934.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	352,942.24	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Child and Adult Care Food Program	8,140.89	8,140.89	0.00
011 Title I Improving Basic Programs	4,609.12	4,609.12	0.00
101 Title II, Part A, Teacher/Principal Train/Recruit	262,581.76	262,581.76	0.00
102 Title II, Part D, Ed Technology	75.04	0.00	75.04
106 Distance Learning and Telemedicine Loans and Grants	0.00	10,000.00	-10,000.00
112 Title I - Schoolwide	1,754,065.61	1,754,065.61	0.00
121 Title I - Schoolwide	21,041.09	21,041.09	0.00
190 Discovery Dating	3,822.40	3,822.40	0.00
192 POWWOW	2,261.04	648.89	1,612.15
193 Childcare Fundraise	1,368.00	0.00	1,368.00
335 Medicaid	241,866.96	241,869.96	-3.00
409 Impact Aid Construction Reimbursement	0.00	37,015.11	-37,015.11
492 21st Century Community Learning	72,600.00	72,600.00	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
504 State OTO Capital Invest & Deferred Maintenance	0.00	77,580.81	-77,580.81
512 Title VII, Indian Education	418,208.00	418,208.00	0.00
602 IDEA Part B	480,988.00	480,988.00	0.00
612 IDEA Preschool	17,106.03	17,106.03	0.00
632 Graduation Matters	5,000.00	0.00	5,000.00
642 Title I, Part E, Striving Readers	210,227.18	460,572.13	-250,344.95
652 GEAR UP	54,603.62	69,038.77	-14,435.15
653 GEAR UP	218.45	218.45	0.00
654 GEAR UP	0.00	4,054.00	-4,054.00
655 GEAR UP	11,870.96	11,870.96	0.00
661 GEAR UP	24,780.38	24,780.38	0.00
662 GEAR UP	78,703.93	78,703.93	0.00
663 GEAR UP	24,495.08	24,495.08	0.00
664 GEAR UP	5,169.08	5,169.08	0.00
665 GEAR UP	9,990.00	9,990.00	0.00
671 Gifted and Talented	1,727.00	1,727.00	0.00
672 GEAR UP AVID	52,654.02	0.00	52,654.02
722 Napi Student Incentives	1,800.75	1,170.00	630.75
780 Employee Funds	6,322.01	0.00	6,322.01
781 Equipment Replacement	1,202.00	0.00	1,202.00
782 Local	3,504.91	5,919.79	-2,414.88
783 Team Nutrition	1,500.00	500.00	1,000.00
787 License Plate Project	5,700.00	6,260.00	-560.00
869 Johnson O'Malley (JOM)	8,500.00	10,426.60	-1,926.60
Total	3,796,703.31	4,125,173.84	-328,470.53



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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	41.90	67.57
1190 Penalties and Interest on Taxes	21.47	42.17
1510 Interest Earnings	543.90	365.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	607.27	475.13

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		32,028.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		475.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		32,503.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	429.08	214.02
1900 Other Revenue from Local Sources	157.50	0.00
1910 Rentals	29,381.25	25,210.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,967.83	25,424.66

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		
1XX Personal Services - Salaries	2,830.70	2,898.36
2XX Personal Services - Employee Benefits	33.25	69.71
4XX Purchased Property Services	1,511.88	1,696.71
6XX Supplies and Materials	1,617.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	35,572.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,992.83	40,236.82

Schedule Of Changes Worksheet

Beginning Fund Balance	32,120.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,424.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,236.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,307.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	160,130.71	117,480.62
1900 Other Revenue from Local Sources	4,397.24	1,793.86
4820 Federal Impact Aid - Title VIII	6,403,721.59	6,382,634.05
6100 Material Prior Period Revenue Adjustments	0.00	187,491.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,568,249.54	6,689,399.59

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	4,513.55	187,411.42
2XX Personal Services - Employee Benefits	39,387.75	8,042.16
3XX Purchased Professional and Technical Services	1,177.87	18,426.82
4XX Purchased Property Services	2,722.26	3,583.96
5XX Other Purchased Services	47,867.97	96,208.37
6XX Supplies and Materials	506,461.75	419,112.71
810 Dues and Fees	81.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	154,703.72	38,463.14
2XX Personal Services - Employee Benefits	11,678.19	201.35
3XX Purchased Professional and Technical Services	18,095.90	3,496.47
5XX Other Purchased Services	14,599.75	1,229.96
6XX Supplies and Materials	5,635.39	6,090.12
221X Improvement of Instruction Services		
5XX Other Purchased Services	6,005.57	7,855.83
222X Educational Media Services		
1XX Personal Services - Salaries	92,803.94	71,768.14
2XX Personal Services - Employee Benefits	13,962.62	500.21
3XX Purchased Professional and Technical Services	15,065.69	58,610.08
4XX Purchased Property Services	892.50	213.86
5XX Other Purchased Services	1,696.42	16,966.13
6XX Supplies and Materials	138,492.32	192,050.44
7XX Property and Equipment Acquisition	0.00	6,719.30
23XX Support Services - General Administration		
1XX Personal Services - Salaries	159,967.33	150,948.08
2XX Personal Services - Employee Benefits	26,155.70	15,940.58
3XX Purchased Professional and Technical Services	25,576.60	17,538.72
5XX Other Purchased Services	238,185.69	237,267.86
6XX Supplies and Materials	10,538.87	15,941.93
810 Dues and Fees	23,836.60	30,522.40



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid 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				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	140,597.73	143,818.86
			2XX Personal Services - Employee Benefits	65,624.97	44,010.97
			3XX Purchased Professional and Technical Services	15,800.92	18,677.09
			5XX Other Purchased Services	39,585.37	56,001.32
			6XX Supplies and Materials	69,669.45	62,480.10
			810 Dues and Fees	1,581.20	564.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	244,868.23	174,891.54
			2XX Personal Services - Employee Benefits	43,467.89	25,650.30
			3XX Purchased Professional and Technical Services	54,675.35	69,263.43
			5XX Other Purchased Services	31,050.93	19,006.93
			6XX Supplies and Materials	18,350.85	13,356.18
			7XX Property and Equipment Acquisition	0.00	56,120.75
			810 Dues and Fees	0.00	539.00
			8XX Other Expenditures	396.63	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	827,886.05	567,633.04
			2XX Personal Services - Employee Benefits	253,614.14	259,832.50
			3XX Purchased Professional and Technical Services	30,169.81	41,552.16
			440 Bldg & Grounds Repair and Main Services	419,451.24	426,890.70
			5XX Other Purchased Services	10,535.15	7,958.74
			6XX Supplies and Materials	213,691.95	212,897.95
			7XX Property and Equipment Acquisition	5,001.43	35,215.00
			810 Dues and Fees	210.00	537.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	1,371.02
			5XX Other Purchased Services	17,390.32	1,216.94
			6XX Supplies and Materials	63,938.67	114,048.71
			7XX Property and Equipment Acquisition	17,496.50	700.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	96,839.65	23,556.95
			2XX Personal Services - Employee Benefits	37,047.61	10,930.63
			3XX Purchased Professional and Technical Services	0.00	5,591.69
	21XX Support Services - Students				
			1XX Personal Services - Salaries	25,189.97	33,236.79
			2XX Personal Services - Employee Benefits	10,886.34	0.00
	26XX Operation and Maintenance of Plant Services				
			440 Bldg & Grounds Repair and Main Services	0.00	2,959.35
	413 Title VII Indian Education				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	38,325.59	29,704.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	413 Title VII Indian Education				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,862.71	155.85
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	11,024.00	6,795.00
			2XX Personal Services - Employee Benefits	108.67	51.67
			5XX Other Purchased Services	0.00	4,023.38
			6XX Supplies and Materials	7,281.24	6,061.40
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	17,522.20	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	73,503.88	79,155.22
			2XX Personal Services - Employee Benefits	6,916.17	4,334.86
			5XX Other Purchased Services	10,398.40	27,268.79
			6XX Supplies and Materials	11,649.89	12,794.29
	820 Civic Services				
		33XX Community Services			
			1XX Personal Services - Salaries	5,474.14	6,488.71
			2XX Personal Services - Employee Benefits	25.62	284.50
			5XX Other Purchased Services	14,858.83	8,155.32
			6XX Supplies and Materials	4,720.42	5,748.55
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	173,000.00
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			3XX Purchased Professional and Technical Services	0.00	29,000.00
			6XX Supplies and Materials	85,000.00	72,000.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	72,000.00
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	215,018.00	0.00
			971 Residual Equity Transfers Out	226,000.00	202,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,049,813.06	4,774,641.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						9,987,741.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,689,399.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,774,641.78	(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	89,807.86	Less Last Year	0.00	(4b)		89,807.86	
						89,807.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,992,306.99	(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	357.32	339.38
3281 State Technology Aid	9,161.10	9,297.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,518.42	9,636.41

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	24,223.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,636.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,860.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	21.14
3460 Montana Oil and Gas Tax	0.00	18,082.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	18,103.44

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		18,103.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,103.44	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3,443.57	1,004.81
3120 State Guaranteed Tax Base Aid	249,293.14	307,567.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	252,736.71	308,572.26

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	175,300.00	0.00
850 Interest on Debt	189,356.26	61,441.88
860 Agent Fees/Issuance Costs	300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	364,956.26	61,441.88

Schedule Of Changes Worksheet

Beginning Fund Balance	71,955.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	308,572.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,441.88	(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)	319,085.42	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,261.47	848.78
5200 Sale or Compensation for Loss of Assets	0.00	1,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,261.47	2,248.78

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		74,175.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,248.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		76,423.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	235.83	169.60
1190 Penalties and Interest on Taxes	214.86	171.04
1510 Interest Earnings	1,394.58	1,192.82
3445 State Combined Fund School Block Grant	22,624.42	22,624.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,469.69	24,157.88

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		96,877.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,157.88	(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)
		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)		121,035.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3.71	6.67
1900 Other Revenue from Local Sources	75,221.77	52,781.03
6100 Material Prior Period Revenue Adjustments	-1,288.81	-258.62
9710 Residual Equity Transfers In	26,000.00	29,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,936.67	81,529.08

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	58,407.56	51,879.25
2XX Personal Services - Employee Benefits	32,824.81	23,676.19
3XX Purchased Professional and Technical Services	100.00	0.00
4XX Purchased Property Services	41.18	0.00
5XX Other Purchased Services	1,754.59	996.26
6XX Supplies and Materials	6,710.37	4,996.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,838.51	81,548.64

Schedule Of Changes Worksheet

Beginning Fund Balance	258.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,529.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,548.64	(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)	239.06	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	516,462.60
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	49,338.63
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	5,375,725.24	4,865,686.20
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	272,712.42	113,986.69
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	10,625.27
XX	XXX 26XX 41X	Energy Utility Services	0.00	278,518.98
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	113,733.84
XX	XXX 4XXX 73X	Major Equipment-New	0.00	15,821.90
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	214,834.85
b. Related Services Block Grant Entitlement	71,606.86
c. Total Entitlements Subject to Reversion	286,441.71

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)]	380,967.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,041,005.86
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	657,926.76	0.00	0.00	23,556.95	
280	1XXX	2XX	87,483.44	0.00	0.00	10,930.63	
280	1XXX	3XX	0.00	0.00	0.00	5,591.69	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	118,908.07	0.00	0.00	33,236.79	
280	21XX	2XX	22,927.41	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	72,503.64	0.00	0.00	0.00	
280	24XX	2XX	7,940.48	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			967,689.80	0.00	0.00	73,316.06	1,041,005.86

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
*** Land	130,891.45	490,367.55	0.00	0.00	621,259.00
*** Land Improvements	391,170.00	760,199.00	0.00	0.00	1,151,369.00
Buildings	15,477,734.72	6,848,457.28	113,563.00	0.00	22,439,755.00
*** Machinery and Equipment	3,319,427.38	-191,483.38	186,890.00	10,500.00	3,304,334.00
Totals at Historical Cost	19,319,223.55	7,907,540.45	300,453.00	10,500.00	27,516,717.00
Governmental Activities, Capital Assets, net	19,319,223.55	7,907,540.45	300,453.00	10,500.00	27,516,717.00

* 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
Instruction (1XXX)	-377,832.00	0.00	0.00
General Administration (23XX)	-25,986.00	0.00	0.00
Operations and Maintenance (26XX)	-47,039.00	0.00	0.00
Transportation (27XX)	-103,247.00	0.00	0.00
Food Service (31XX)	-1,758.00	0.00	0.00
Extracurricular (34XX, 35XX)	-10,021.00	0.00	0.00
Total Depreciation for FY2012	-565,883.00	0.00	0.00

*** 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							
12/01/2007	4,250,000.00	0.00	185,000.00	0.00	4,065,000.00	195,000.00	3,870,000.00
Compensated Absences	420,463.22	0.00	0.00	0.00	420,463.22	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	4,670,463.22	0.00	185,000.00	0.00	4,485,463.22	195,000.00	3,870,000.00

* 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.