



Trustees' Financial Summary

FY2011-12

Submit ID: 0840-42754068

47 Silver Bow County

0840 Butte 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: J R Richardson

Phone #: (406) 533-2505

(Signature)

(Date)

Chair, Board of Trustees: Ann Boston

(Signature)

(Date)

County Superintendent: Cathy Maloney

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

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 #
101	Medicaid	STATE		State
115	Expenable Trust	LOCAL		
122	RSVP Grant	FEDERAL	09SRPMT014	94.002
123	RSVP Grant	FEDERAL	12SRPMT007	94.002
172	21st Century Local	LOCAL		
182	Title IV, Part B, 21st Century	FEDERAL	04708401712	84.287
192	State OTO Indian Education for All	STATE		state
202	Title IV, Part B, 21st Century	FEDERAL	04708401712	84.287
262	Title I Improving Basic Programs	FEDERAL	04712123212	84.010A
272	Deferred Maintenance & Energy Efficiency	STATE		NA
371	State OTO Energy Cost Relief and Transportation	STATE		State
710	ARRA - IDEA Preschool	FEDERAL	04708409510	84.392
731	Staff Development	LOCAL		
772	IDEA Part B	FEDERAL	04708407712	84.027
792	IDEA Preschool	FEDERAL	0478407912	84.173A
802	IDEA State Program Improvement	FEDERAL	4708407812	84.323A
812	Montana Striving Readers Project	FEDERAL	04708403512	84.371C
840	ARRA - Title I SchoolWide	FEDERAL	04712129710	84.389A
881	Title I, Part A, Improvement Grants	FEDERAL		84.010



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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)	2,040,123.83	412,363.06	1,059,232.48	235,068.23
02	Taxes Receivable - Real and Personal (120-149)	559,585.60	51,850.99	11,466.63	
03	Taxes Receivable - Protested (150-159)	129,015.38	10,996.47	2,544.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,323.43
06	Other Current Assets (190-210)	2,021.87			
07	Inventories (220 & 230)	190,504.08			43,719.57
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,921,250.76	475,210.52	1,073,243.75	280,111.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	13,188.12	257.51		
25	Deferred Revenue (680)	688,600.98	62,847.46	14,011.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	701,789.10	63,104.97	14,011.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	190,504.08			43,719.57
37	Reserve for Encumbrances (953)	216,029.89	1,021.75		
48	Fund Balance for Budget	1,812,927.69	411,083.80	1,059,232.48	236,391.66
52	TOTAL FUND BALANCE/EQUITY	2,219,461.66	412,105.55	1,059,232.48	280,111.23
53	TOTAL LIABILITIES AND FUND BALANCE	2,921,250.76	475,210.52	1,073,243.75	280,111.23



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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)		1,163,097.33	994,825.85	78,877.88
02	Taxes Receivable - Real and Personal (120-149)				4,766.71
03	Taxes Receivable - Protested (150-159)				1,136.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			174,527.45	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,163,097.33	1,169,353.30	84,780.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			28,516.33	
25	Deferred Revenue (680)			12,755.49	5,902.72
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			41,271.82	5,902.72
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			322,527.75	
48	Fund Balance for Budget		1,163,097.33	805,553.73	78,877.88
52	TOTAL FUND BALANCE/EQUITY		1,163,097.33	1,128,081.48	78,877.88
53	TOTAL LIABILITIES AND FUND BALANCE		1,163,097.33	1,169,353.30	84,780.60



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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)			10,000.00	176,389.68
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			10,000.00	176,389.68
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			10,000.00	176,389.68
52	TOTAL FUND BALANCE/EQUITY			10,000.00	176,389.68
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	176,389.68



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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)	4,712,491.45		7,175.21	
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	4,712,491.45		7,175.21	
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	4,712,491.45		7,175.21	
52	TOTAL FUND BALANCE/EQUITY	4,712,491.45		7,175.21	
53	TOTAL LIABILITIES AND FUND BALANCE	4,712,491.45		7,175.21	



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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)	562,327.61	32,817.17		38,611.08
02	Taxes Receivable - Real and Personal (120-149)		8.34		3,182.27
03	Taxes Receivable - Protested (150-159)				511.20
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)	61,244.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	623,571.61	32,825.51		42,304.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		8.34		3,693.47
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		8.34		3,693.47
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	623,571.61	32,817.17		38,611.08
52	TOTAL FUND BALANCE/EQUITY	623,571.61	32,817.17		38,611.08
53	TOTAL LIABILITIES AND FUND BALANCE	623,571.61	32,825.51		42,304.55



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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)	3,079,004.03			
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)	1,333.34			
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	3,080,337.37			
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)	369,060.95			
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,711,276.42			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,080,337.37			
53	TOTAL LIABILITIES AND FUND BALANCE	3,080,337.37			



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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)			104,698.79	
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			104,698.79	
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			104,698.79	
52	TOTAL FUND BALANCE/EQUITY			104,698.79	
53	TOTAL LIABILITIES AND FUND BALANCE			104,698.79	



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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)	1,306,684.36	1,966,445.35		213.11
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				30,757.56
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	1,306,684.36	1,966,445.35		30,970.67
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,306,684.36	1,966,445.35		
24	Other Current Liabilities (621-679)				30,970.67
35	TOTAL LIABILITIES	1,306,684.36	1,966,445.35		30,970.67
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,306,684.36	1,966,445.35		30,970.67



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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	5,486,693.37	5,417,522.27
1510 Interest Earnings	6,783.89	5,955.91
3110 Direct State Aid	5,779,343.15	6,901,761.70
3111 Quality Educator	658,863.74	647,212.88
3112 At Risk Student	0.00	107,819.65
3113 Indian Education For All	61,424.40	61,485.60
3114 American Indian Achievement Gap	31,800.00	34,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	667,799.23	682,307.20
3117 State Tuition for State Placement	5,296.01	20,662.82
3120 State Guaranteed Tax Base Aid	3,044,929.75	2,837,644.11
3444 State School Block Grant	912,723.64	912,723.64
3730 HB645 State Special Education Allowable Costs	25,575.65	0.00
7800 ARRA - State Fiscal Stabilization Fund	652,126.62	0.00
7810 Education Jobs Fund	545,096.81	8,094.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,878,456.26	17,637,790.38

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	6,010,397.30	7,413,421.31
2XX Personal Services - Employee Benefits	1,247,891.61	1,419,087.80
3XX Purchased Professional and Technical Services	858.05	406.17
4XX Purchased Property Services	17,439.29	14,429.22
5XX Other Purchased Services	33,260.12	11,012.12
6XX Supplies and Materials	600,892.91	864,590.07
7XX Property and Equipment Acquisition	18,576.00	11,025.00
21XX Support Services - Students		
1XX Personal Services - Salaries	461,281.65	490,583.48
2XX Personal Services - Employee Benefits	68,728.20	78,152.47
3XX Purchased Professional and Technical Services	52,867.87	51,792.73
4XX Purchased Property Services	0.00	360.00
5XX Other Purchased Services	2,611.79	1,517.01
6XX Supplies and Materials	9,600.72	7,301.74
810 Dues and Fees	517.25	438.25
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	95,492.89	91,377.02
2XX Personal Services - Employee Benefits	15,306.94	15,137.81
3XX Purchased Professional and Technical Services	6,217.00	6,605.25
4XX Purchased Property Services	4,132.30	3,784.86



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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				
			5XX Other Purchased Services	16,374.48	3,632.01
			6XX Supplies and Materials	185,151.19	106,406.14
			810 Dues and Fees	0.00	144.54
	222X Educational Media Services				
			1XX Personal Services - Salaries	326,393.94	343,296.22
			2XX Personal Services - Employee Benefits	51,716.10	55,343.46
			5XX Other Purchased Services	2,275.27	3,004.03
			6XX Supplies and Materials	33,630.35	29,093.32
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	101,576.21	198,192.90
			2XX Personal Services - Employee Benefits	12,164.22	36,217.02
			3XX Purchased Professional and Technical Services	70,812.74	80,930.60
			5XX Other Purchased Services	7,730.72	15,872.43
			6XX Supplies and Materials	15,996.03	28,687.29
			810 Dues and Fees	10,911.80	16,629.29
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	903,304.77	915,991.14
			2XX Personal Services - Employee Benefits	343,056.77	353,592.48
			4XX Purchased Property Services	1,936.49	0.00
			5XX Other Purchased Services	42,584.67	27,192.57
			6XX Supplies and Materials	11,437.10	4,000.23
			810 Dues and Fees	3,109.00	3,505.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	383,870.29	391,493.42
			2XX Personal Services - Employee Benefits	67,692.58	69,731.14
			3XX Purchased Professional and Technical Services	52,949.91	29,574.11
			4XX Purchased Property Services	9,734.07	12,523.53
			5XX Other Purchased Services	13,462.32	42,473.53
			6XX Supplies and Materials	75,901.31	51,875.40
			7XX Property and Equipment Acquisition	0.00	5,725.15
			810 Dues and Fees	923.42	1,369.85
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	918,691.11	940,318.00
			2XX Personal Services - Employee Benefits	277,490.61	287,322.14
			3XX Purchased Professional and Technical Services	7,575.00	8,650.00
			4XX Purchased Property Services	1,030,797.51	887,247.96
			5XX Other Purchased Services	136,021.79	167,377.76
			6XX Supplies and Materials	335,792.37	279,238.94
			7XX Property and Equipment Acquisition	5,295.00	80,887.50
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	765,318.00	138,212.87
	280 Special Education - Local and State				



Trustees' Financial Summary

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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				
		1XXX Instruction			
			1XX Personal Services - Salaries	978,249.92	967,246.57
			2XX Personal Services - Employee Benefits	148,040.08	147,613.52
		21XX Support Services - Students			
			1XX Personal Services - Salaries	214,315.52	224,778.33
			2XX Personal Services - Employee Benefits	33,508.41	35,482.76
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	57,310.54	59,438.11
			2XX Personal Services - Employee Benefits	9,127.74	9,524.90
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,748.33	27,588.96
			2XX Personal Services - Employee Benefits	5,262.26	5,096.04
			6XX Supplies and Materials	29,780.07	28,800.60
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	24,592.04	44,321.11
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	52,607.00	54,796.00
			2XX Personal Services - Employee Benefits	720.33	0.00
			3XX Purchased Professional and Technical Services	10,137.00	10,365.00
			5XX Other Purchased Services	0.00	2,665.33
			6XX Supplies and Materials	6,785.92	18,995.71
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	577,411.09	0.00
			2XX Personal Services - Employee Benefits	74,715.53	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	485,009.25	8,094.60
			2XX Personal Services - Employee Benefits	60,087.56	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	45,000.00	68,700.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	35,640.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>17,707,157.62</u>	<u>17,845,922.14</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,412,451.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,637,790.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,845,922.14	(3)
Increase/Decrease of Reserve for Inventories							
This Year	190,504.08	Less Last Year	182,973.96	(4a)		7,530.12	
Increase/Decrease of Reserve for Encumbrances							
This Year	216,029.89	Less Last Year	1,208,417.91	(4b)		-992,388.02	
						-984,857.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,219,461.66	(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	592,846.31	470,081.42
1510 Interest Earnings	743.11	612.51
1900 Other Revenue from Local Sources	236.46	0.00
2220 County On-Schedule Trans Reimb	124,331.79	129,550.64
3117 State Tuition for State Placement	24.29	355.52
3210 State On-Schedule Trans Reimb	113,155.22	125,106.98
3444 State School Block Grant	40,725.30	40,725.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	872,062.48	766,432.37

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	311,799.21	305,641.52
2XX Personal Services - Employee Benefits	107,766.99	109,518.51
3XX Purchased Professional and Technical Services	7,863.80	6,228.00
4XX Purchased Property Services	23,922.50	13,366.45
5XX Other Purchased Services	41,897.47	29,910.85
6XX Supplies and Materials	92,237.52	105,079.01
7XX Property and Equipment Acquisition	0.00	3,005.39
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	153,572.74	150,539.86
2XX Personal Services - Employee Benefits	53,079.26	53,941.96
3XX Purchased Professional and Technical Services	3,873.22	3,067.52
4XX Purchased Property Services	11,782.73	6,583.47
5XX Other Purchased Services	20,636.06	14,732.21
6XX Supplies and Materials	45,430.42	51,755.34
7XX Property and Equipment Acquisition	0.00	1,480.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	873,861.92	854,850.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						501,126.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						766,432.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						854,850.35	(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	1,021.75	Less Last Year	1,624.75	(4b)		-603.00	
						-603.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						412,105.55	(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	119,210.06	107,621.37
1510 Interest Earnings	4,353.99	3,704.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123,564.05	111,326.22

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	321,226.13	105,281.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	321,226.13	105,281.01

Schedule Of Changes Worksheet

Beginning Fund Balance	1,053,187.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,326.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,281.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,059,232.48	(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
1611 National School Lunch Program	243,354.99	242,283.20
1612 School Breakfast Program	12,668.01	11,975.60
1632 Daily Adult Sales	1,759.60	2,354.10
1634 Daily Ala Carte Sales	106,353.70	99,783.70
1900 Other Revenue from Local Sources	17,349.93	15,137.45
4550 Federal Child Nutrition	929,636.24	941,652.62

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,311,122.47	1,313,186.67
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	494,348.41	510,969.68
2XX Personal Services - Employee Benefits	101,778.43	71,483.11
3XX Purchased Professional and Technical Services	8,054.40	9,423.98
4XX Purchased Property Services	25,816.39	19,637.72
5XX Other Purchased Services	7,157.97	8,019.92
6XX Supplies and Materials	668,503.65	689,761.66
7XX Property and Equipment Acquisition	24,552.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,330,211.25	1,309,296.07
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Schedule Of Changes Worksheet

Beginning Fund Balance	267,631.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,313,186.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,309,296.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year 43,719.57 Less Last Year 35,130.67 (4a)	8,588.90	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	8,588.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	280,111.23	(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	2,028.35	2,026.11
2240 County Retirement Distribution	1,862,181.54	1,891,828.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,864,209.89	1,893,854.71

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	915,821.53	1,119,490.27
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	70,286.81	74,082.32
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	14,550.53	13,798.71
222X Educational Media Services		
2XX Personal Services - Employee Benefits	49,733.58	51,840.68
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	17,906.48	30,523.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	139,171.51	138,322.53
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	61,697.40	59,118.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	140,209.03	143,334.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	47,530.26	46,251.52
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	149,077.60	146,177.86
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	32,655.87	33,943.46
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,732.57	8,975.67
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	23,400.32	22,732.81
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,075.72	4,166.17
610 Adult Continuing Education Programs		



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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
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,132.92	5,917.11
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	479.06	608.87
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,015.88	8,274.67
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	87,981.79	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	73,902.26	1,222.35
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	75,363.43	77,761.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,926,724.55	1,986,542.30

Schedule Of Changes Worksheet

Beginning Fund Balance					1,255,784.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,893,854.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,986,542.30	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,163,097.33	(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
101 Medicaid	
1900 Other Revenue from Local Sources	4,931.31
1950 Services Provided Other School Districts or Coops	14,643.00
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,775,301.97
3357 Montana Administrative Claiming Reimbursement	87,954.96
101 Subtotal	1,882,831.24
122 RSVP Grant	
1920 Contributions/Donations from Private Sources	7,670.18
4100 Federal Miscellaneous Grants - Direct from Feds	63,522.36
122 Subtotal	71,192.54
123 RSVP Grant	
1920 Contributions/Donations from Private Sources	2,996.00
4100 Federal Miscellaneous Grants - Direct from Feds	23,107.31
123 Subtotal	26,103.31
172 21st Century Local	
1920 Contributions/Donations from Private Sources	1,493.19
182 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	69,875.00
202 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	57,690.00
262 Title I Improving Basic Programs	
4940 Schoolwide Program	259,425.00
710 ARRA - IDEA Preschool	
7510 ARRA - IDEA Preschool	2,188.14
772 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,406,589.00
792 IDEA Preschool	
4570 IDEA Preschool	54,816.00
802 IDEA State Program Improvement	
4580 IDEA, Part D, State Program Improvement	2,000.00
812 Montana Striving Readers Project	
4200 Title I, Part A, Improving Basic Programs	266,764.00
840 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	402.66
881 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	5,910.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:

4,107,280.86

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

PRC Program Function Object	2012 Value
101 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	148,510.34
2XX Personal Services - Employee Benefits	45,447.89
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,775,301.97
221X Improvement of Instruction Services	
5XX Other Purchased Services	8,447.88
101 Subtotal	1,977,708.08
122 RSVP Grant	
410 Miscellaneous Federal Grants Direct from Feds	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	41,964.41
2XX Personal Services - Employee Benefits	13,362.06
3XX Purchased Professional and Technical Services	161.00
4XX Purchased Property Services	2,206.00
5XX Other Purchased Services	2,335.39
6XX Supplies and Materials	11,218.70
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2,070.92
122 Subtotal	73,318.48
123 RSVP Grant	
410 Miscellaneous Federal Grants Direct from Feds	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	13,988.14
2XX Personal Services - Employee Benefits	4,452.67
4XX Purchased Property Services	2,996.00
5XX Other Purchased Services	1,774.88
6XX Supplies and Materials	156.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	609.68
123 Subtotal	23,977.37
172 21st Century Local	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	1,282.12
2XX Personal Services - Employee Benefits	211.07



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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
172 21st Century Local	
434 Title IV, Part B, 21st Century Community Learning Centers	
172 Subtotal	1,493.19
182 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	53,428.26
2XX Personal Services - Employee Benefits	12,589.74
6XX Supplies and Materials	1,571.02
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2,285.98
182 Subtotal	69,875.00
192 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	39,847.10
2XX Personal Services - Employee Benefits	11,290.92
192 Subtotal	51,138.02
202 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	42,496.85
2XX Personal Services - Employee Benefits	10,798.51
5XX Other Purchased Services	86.07
6XX Supplies and Materials	2,428.57
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,880.00
202 Subtotal	57,690.00
262 Title I Improving Basic Programs	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	188,177.09
2XX Personal Services - Employee Benefits	64,047.89
21XX Support Services - Students	
8XX Other Expenditures	208.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	6,992.02
262 Subtotal	259,425.00



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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
272 Deferred Maintenance & Energy Efficiency	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	39,395.16
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
725 Major Construction Services	370,869.84
	410,265.00
272 Subtotal	
710 ARRA - IDEA Preschool	
751 ARRA - IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	1,450.82
2XX Personal Services - Employee Benefits	238.86
6XX Supplies and Materials	498.46
	2,188.14
710 Subtotal	
731 Staff Development	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	36,239.26
221X Improvement of Instruction Services	
5XX Other Purchased Services	6,189.45
	42,428.71
731 Subtotal	
772 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	538,846.09
2XX Personal Services - Employee Benefits	332,186.80
3XX Purchased Professional and Technical Services	83,906.68
5XX Other Purchased Services	6,234.96
6XX Supplies and Materials	17,027.85
21XX Support Services - Students	
1XX Personal Services - Salaries	283,148.93
2XX Personal Services - Employee Benefits	61,137.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	4,278.83
23XX Support Services - General Administration	
5XX Other Purchased Services	1,598.95
62XX Resources Transferred to Other School Districts or Cooperatives	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	33,457.00
940 Indirect Costs	44,765.91



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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
		772 Subtotal		1,406,589.00
792	IDEA	Preschool		
	457	IDEA	Preschool	
		1XXX	Instruction	
			1XX Personal Services - Salaries	34,182.02
			2XX Personal Services - Employee Benefits	15,659.08
			5XX Other Purchased Services	348.75
			6XX Supplies and Materials	1,074.52
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	1,824.00
			940 Indirect Costs	1,727.63
		792 Subtotal		54,816.00
802	IDEA	State Program Improvement		
	458	IDEA	State Program Improvement	
		1XXX	Instruction	
			1XX Personal Services - Salaries	1,365.00
			2XX Personal Services - Employee Benefits	206.35
			5XX Other Purchased Services	228.65
			6XX Supplies and Materials	200.00
		802 Subtotal		2,000.00
812	Montana	Striving Readers Project		
	423	Montana	Striving Readers Grant	
		1XXX	Instruction	
			1XX Personal Services - Salaries	38,906.13
			2XX Personal Services - Employee Benefits	6,368.99
			3XX Purchased Professional and Technical Services	104,812.50
			6XX Supplies and Materials	99,875.82
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	8,103.21
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	8,697.35
		812 Subtotal		266,764.00
840	ARRA - Title I	SchoolWide		
	756	ARRA	Title I SchoolWide	
		21XX	Support Services - Students	
			8XX Other Expenditures	393.45
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	9.21
		840 Subtotal		402.66



Trustees' Financial Summary

FY2011-12

Submit ID: 0840-42754068

47 Silver Bow County

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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
881 Title I, Part A, Improvement Grants	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	5,910.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,705,989.43

Schedule Of Changes Worksheet

Beginning Fund Balance	1,404,262.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,107,280.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,705,989.43	(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	322,527.75	
Less Last Year	0.00	(4b)
		322,527.75
		322,527.75 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,128,081.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Medicaid	1,882,831.24	1,977,708.08	-94,876.84
122 RSVP Grant	71,192.54	73,318.48	-2,125.94
123 RSVP Grant	26,103.31	23,977.37	2,125.94
172 21st Century Local	1,493.19	1,493.19	0.00
182 Title IV, Part B, 21st Century	69,875.00	69,875.00	0.00
192 State OTO Indian Education for All	0.00	51,138.02	-51,138.02
202 Title IV, Part B, 21st Century	57,690.00	57,690.00	0.00
262 Title I Improving Basic Programs	259,425.00	259,425.00	0.00
272 Deferred Maintenance & Energy Efficiency	0.00	410,265.00	-410,265.00
710 ARRA - IDEA Preschool	2,188.14	2,188.14	0.00
731 Staff Development	0.00	42,428.71	-42,428.71
772 IDEA Part B	1,406,589.00	1,406,589.00	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
792 IDEA Preschool	54,816.00	54,816.00	0.00
802 IDEA State Program Improvement	2,000.00	2,000.00	0.00
812 Montana Striving Readers Project	266,764.00	266,764.00	0.00
840 ARRA - Title I SchoolWide	402.66	402.66	0.00
881 Title I, Part A, Improvement Grants	5,910.78	5,910.78	0.00
Total	4,107,280.86	4,705,989.43	-598,708.57



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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	46,499.65	49,140.94
1340 Fees for Adult Education	16,258.00	22,112.00
1510 Interest Earnings	130.96	156.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,888.61	71,409.02

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	40,249.41	39,183.96
2XX Personal Services - Employee Benefits	2,203.00	2,293.08
5XX Other Purchased Services	3,059.00	1,749.68
6XX Supplies and Materials	9,399.61	4,631.14
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,144.00	4,032.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,055.02	66,889.86

Schedule Of Changes Worksheet

Beginning Fund Balance	74,358.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,409.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,889.86	(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)	78,877.88	(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	299.98	333.77
5300 Operating Transfers from Other Funds	45,000.00	68,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,299.98	69,033.77

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		
1XX Personal Services - Salaries	15,941.31	3,936.44
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,056.64	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	21,040.33	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,479.39	8,860.25
27XX Student Transportation Services		
1XX Personal Services - Salaries	134.68	642.54
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	123.69	763.67
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	250.29	3,975.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,026.33	18,178.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						125,533.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,033.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,178.07	(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)						176,389.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	57,409.85	57,092.82
1530 Net Increase (Decrease) in the Fair Value of Investments	-8,820.10	25,015.71
2114 County Metal Mines License Taxes	355,151.54	364,645.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	403,741.29	446,754.04

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		4,265,737.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		446,754.04	(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)		4,712,491.45	(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	212.52	0.00
3281 State Technology Aid	17,733.76	17,820.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,946.28	17,820.16

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		
6XX Supplies and Materials	0.00	19,180.77
7XX Property and Equipment Acquisition	0.00	19,570.70
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	30,810.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	17,130.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	86,691.99

Schedule Of Changes Worksheet

Beginning Fund Balance	692,443.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,820.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,691.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	623,571.61	(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
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.30	0.00
3445 State Combined Fund School Block Grant	26,456.59	26,456.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,458.89	26,456.59

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		
6XX Supplies and Materials	363,908.36	0.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	7,114.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	371,022.61	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,360.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,456.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	32,817.17	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	45,344.02	23,111.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,344.02	23,111.25

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	37,729.09	47,816.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,729.09	47,816.22

Schedule Of Changes Worksheet

Beginning Fund Balance	63,316.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,111.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,816.22	(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)	38,611.08	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	42,258.20	42,358.52
1530 Net Increase (Decrease) in the Fair Value of Investments	-8,261.50	0.00
1900 Other Revenue from Local Sources	27,615.52	9,976.27
1910 Rentals	0.00	4,622.22
5200 Sale or Compensation for Loss of Assets	3,775.34	2,853.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,387.56	59,810.35

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		
4XX Purchased Property Services	0.00	485,448.72
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	412,340.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	897,788.72

Schedule Of Changes Worksheet

Beginning Fund Balance	3,549,254.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,810.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	897,788.72	(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	369,060.95	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	3,080,337.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	101,543.55	91,272.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,543.55	91,272.37

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	93,810.39	83,013.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,810.39	83,013.56

Schedule Of Changes Worksheet

Beginning Fund Balance	96,439.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,272.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,013.56	(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)	104,698.79	(5)



Trustees' Financial Summary

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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	872,597.48	1,044,424.94
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	424,857.48	351,002.68
XX	457 1XXX 112	Certified Teacher Staff Salaries	24,423.50	25,403.64
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	161,422.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	471.03	1,099.07
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	9,618,806.37	9,912,418.77
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	168,301.48	339,456.88
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	480,337.53	432,171.28
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	765,318.00	960,817.87
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	453,757.70
b. Related Services Block Grant Entitlement	151,242.52
c. Total Entitlements Subject to Reversion	605,000.22

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)]	804,650.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,444,084.19
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	967,246.57	0.00	0.00	0.00	
280	1XXX	2XX	147,613.52	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	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	224,778.33	0.00	0.00	0.00	
280	21XX	2XX	35,482.76	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	59,438.11	0.00	0.00	0.00	
280	24XX	2XX	9,524.90	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			1,444,084.19	0.00	0.00	0.00	1,444,084.19

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	Adjustments	Additions	Removals	Ending Balance
Land	662,252.00	0.00	0.00	0.00	662,252.00
Buildings	11,498,833.17	0.00	1,110,926.08	0.00	12,609,759.25
Machinery and Equipment	3,424,291.24	0.00	135,302.82	22,599.00	3,536,995.06
Construction in Progress	0.00	0.00	296,097.30	0.00	296,097.30
Totals at Historical Cost	15,585,376.41	0.00	1,542,326.20	22,599.00	17,105,103.61
Less Accumulated Depreciation For:					
Building Accum	8,122,515.77	0.00	374,723.94	0.00	8,497,239.71
Machinery and Equipment Accum	1,915,779.01	0.00	85,760.28	22,599.00	1,978,940.29
Total Accumulated Depreciation	10,038,294.78	0.00	460,484.22	22,599.00	10,476,180.00
Governmental Activities, Capital Assets, net	5,547,081.63	0.00	1,081,841.98	0.00	6,628,923.61

* 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)	156,724.07	0.00	0.00
Support Services Students (21XX)	906.64	0.00	0.00
Support Services Staff (22XX)	5,092.83	0.00	0.00
General Administration (23XX)	10,379.11	0.00	0.00
School Administration (24XX)	1,719.30	0.00	0.00
Financial Administration (25XX)	3,455.89	0.00	0.00
Operations and Maintenance (26XX)	104,961.45	0.00	0.00
Transportation (27XX)	136,617.56	0.00	0.00
Food Service (31XX)	2,876.97	0.00	0.00
Extracurricular (34XX, 35XX)	37,750.40	0.00	0.00
Total Depreciation for FY2012	460,484.22	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0840-42754068

47 Silver Bow County

0840 Butte Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	1,661,378.00	1,256,081.00	0.00	1,049,943.00	1,867,516.00	0.00	1,867,516.00
Total Governmental Activity							
Long-Term Liabilities	1,661,378.00	1,256,081.00	0.00	1,049,943.00	1,867,516.00	0.00	1,867,516.00

* 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.