



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 1212-34545155**

**47 Silver Bow County  
1212 Butte H S**

**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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
115	Expendable Trust	LOCAL	Local	
141	Title II Part A	FEDERAL	04712121411	84.367
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04712121412	84.367
161	Title IV, Part A, Safe & Drug-Free	FEDERAL	04712121610	84.186A
192	State OTO Indian Education for All	STATE		state
199	DEPARTMENT OF HIGHWAYS	STATE	STATE	STATE
222	Title VII, Indian Education	FEDERAL	S060A110100	84.060
232	Vo Ed Tech Ed/Industrial Arts	STATE	1212	State
242	Vo Ed Business/Marketing	STATE	1212	State
272	Quality Schools Facility Grant	STATE		NA
276	Agg of Reim/Indirect	LOCAL	Local	Local
282	Vo Ed Family & Consumer Science	STATE	1212	State
311	Title I, Part A, Improving Basic Programs	FEDERAL	04712123111	84.010A
312	Title I, Part A, Improving Basic Programs	FEDERAL	04712123112	84.010A
352	Quality Schools Facility Grant	STATE		NA
470	Quality Schools Facility Grant	STATE		NA
562	Adult Basic Ed - Federal	FEDERAL	4712125612BG	84.002
601	Title II, Part D, Ed Technology	FEDERAL	04712126011	84.318
720	ARRA - Title I Part A	FEDERAL	04712129110	84.389
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	04712128112	84.048A
892	Graduation Coach Grant	LOCAL		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,767,412.55	189,039.74	524,880.56	
02	Taxes Receivable - Real and Personal (120-149)	339,604.58	34,029.60	5,551.39	
03	Taxes Receivable - Protested (150-159)	74,763.12	7,127.43	1,151.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	640.00			
06	Other Current Assets (190-210)	966.49			
07	Inventories (220 & 230)	93,830.38			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,277,217.12	230,196.77	531,583.40	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	7,826.48	128.74		
25	Deferred Revenue (680)	414,367.70	41,157.03	6,702.84	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	422,194.18	41,285.77	6,702.84	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	93,830.38			
37	Reserve for Encumbrances (953)	463,378.69	503.25		
48	Fund Balance for Budget	1,297,813.87	188,407.75	524,880.56	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,855,022.94	188,911.00	524,880.56	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,277,217.12	230,196.77	531,583.40	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		918,022.38	921,697.04	32,496.28
02	Taxes Receivable - Real and Personal (120-149)				5,222.74
03	Taxes Receivable - Protested (150-159)				1,151.45
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			35,242.63	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		918,022.38	956,939.67	38,870.47
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			36,663.21	6,374.19
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			36,663.21	6,374.19
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		918,022.38	920,276.46	32,496.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>		918,022.38	920,276.46	32,496.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		918,022.38	956,939.67	38,870.47



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,463.98		10,000.00	131,077.66
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)	31,800.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	89,263.98		10,000.00	131,077.66
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	89,263.98		10,000.00	131,077.66
52	<b>TOTAL FUND BALANCE/EQUITY</b>	89,263.98		10,000.00	131,077.66
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	89,263.98		10,000.00	131,077.66



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,324,108.32		7,161.88	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,324,108.32		7,161.88	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,324,108.32		7,161.88	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,324,108.32		7,161.88	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,324,108.32		7,161.88	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	389,841.62	18,187.58		257,866.03
02	Taxes Receivable - Real and Personal (120-149)		2.34		1,229.11
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)	30,621.84			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	420,463.46	18,189.92		259,095.14
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2.34		1,229.11
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		2.34		1,229.11
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	420,463.46	18,187.58		257,866.03
52	<b>TOTAL FUND BALANCE/EQUITY</b>	420,463.46	18,187.58		257,866.03
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	420,463.46	18,189.92		259,095.14



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	454,228.35	2,196,672.87		
02	Taxes Receivable - Real and Personal (120-149)		69,009.75		
03	Taxes Receivable - Protested (150-159)		14,945.71		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	666.66			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	454,895.01	2,280,628.33		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		83,955.46		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		83,955.46		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	454,895.01	2,196,672.87		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	454,895.01	2,196,672.87		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	454,895.01	2,280,628.33		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				19,941.99
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				323,957.50
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				343,899.49
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				343,899.49
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				343,899.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				343,899.49



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			785,614.72	116,295.54
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			785,614.72	116,295.54
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			785,614.72	116,295.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>			785,614.72	116,295.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			785,614.72	116,295.54



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	3,263,451.46	3,421,970.78
1510 Interest Earnings	4,031.59	3,820.10
3110 Direct State Aid	3,548,389.18	4,073,217.43
3111 Quality Educator	314,582.35	297,939.56
3112 At Risk Student	0.00	42,842.44
3113 Indian Education For All	31,130.40	29,886.00
3114 American Indian Achievement Gap	11,600.00	12,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	285,189.69	290,246.95
3117 State Tuition for State Placement	13,499.98	8,411.90
3120 State Guaranteed Tax Base Aid	1,707,786.40	1,496,375.13
3444 State School Block Grant	588,277.06	588,277.06
3730 HB645 State Special Education Allowable Costs	12,596.71	0.00
7800 ARRA - State Fiscal Stabilization Fund	400,391.36	0.00
7810 Education Jobs Fund	334,677.42	4,777.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,515,603.60</b>	<b>10,270,564.55</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,823,532.25	3,295,724.09
2XX Personal Services - Employee Benefits	601,676.32	656,999.08
3XX Purchased Professional and Technical Services	46,677.66	0.00
4XX Purchased Property Services	1,780.11	2,141.78
5XX Other Purchased Services	7,309.82	13,900.04
6XX Supplies and Materials	309,898.28	287,323.38
7XX Property and Equipment Acquisition	5,245.00	9,313.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	253,071.35	290,603.36
2XX Personal Services - Employee Benefits	37,582.53	42,971.42
3XX Purchased Professional and Technical Services	20,688.89	20,688.89
4XX Purchased Property Services	194.47	92.00
5XX Other Purchased Services	1,292.47	524.26
6XX Supplies and Materials	743.34	6,373.26
810 Dues and Fees	119.50	219.25
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	44,712.63	45,003.31
2XX Personal Services - Employee Benefits	7,111.77	7,449.72
3XX Purchased Professional and Technical Services	1,250.00	9,562.50
4XX Purchased Property Services	2,068.05	1,864.22



# 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	22,688.55	684.08
			6XX Supplies and Materials	254,114.14	102,251.54
			810 Dues and Fees	0.00	74.46
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	109,493.66	122,281.68
			2XX Personal Services - Employee Benefits	14,898.71	17,289.85
			4XX Purchased Property Services	0.00	154.99
			6XX Supplies and Materials	21,164.99	14,327.66
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	50,053.84	97,720.38
			2XX Personal Services - Employee Benefits	5,962.55	17,827.93
			3XX Purchased Professional and Technical Services	35,089.11	42,617.41
			5XX Other Purchased Services	3,774.27	7,966.27
			6XX Supplies and Materials	7,648.30	14,436.07
			810 Dues and Fees	5,378.20	8,281.21
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	455,495.95	463,537.06
			2XX Personal Services - Employee Benefits	165,090.43	173,335.64
			4XX Purchased Property Services	3,960.50	2,842.00
			5XX Other Purchased Services	26,293.20	28,979.60
			6XX Supplies and Materials	13,895.20	111,770.88
			810 Dues and Fees	1,462.00	2,896.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	189,244.99	192,939.20
			2XX Personal Services - Employee Benefits	33,240.37	34,324.97
			3XX Purchased Professional and Technical Services	26,042.11	14,622.56
			4XX Purchased Property Services	4,794.40	6,172.51
			5XX Other Purchased Services	6,845.05	21,098.72
			6XX Supplies and Materials	37,441.35	27,539.55
			7XX Property and Equipment Acquisition	0.00	2,819.85
			810 Dues and Fees	455.58	460.65
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	652,170.10	670,045.40
			2XX Personal Services - Employee Benefits	188,281.74	173,352.94
			3XX Purchased Professional and Technical Services	42,463.52	94,505.69
			4XX Purchased Property Services	728,964.35	552,273.56
			5XX Other Purchased Services	65,173.92	82,272.96
			6XX Supplies and Materials	220,888.45	387,772.86
			7XX Property and Equipment Acquisition	100,179.92	153,617.48
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	320,000.00	163,445.81
	<b>210 Non-Federal Alternative Education</b>				



# 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
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	57,623.10	52,345.02
			2XX Personal Services - Employee Benefits	18,370.49	18,093.04
			4XX Purchased Property Services	71,323.69	52,191.75
			5XX Other Purchased Services	3,494.37	2,001.58
			6XX Supplies and Materials	18,503.91	15,164.62
			8XX Other Expenditures	681.00	659.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	497,388.57	548,368.56
			2XX Personal Services - Employee Benefits	77,068.52	75,581.57
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	33,600.72	35,224.47
			2XX Personal Services - Employee Benefits	6,490.92	6,826.62
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	28,227.59	29,272.70
			2XX Personal Services - Employee Benefits	4,479.15	4,687.19
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	13,036.67	13,794.48
			2XX Personal Services - Employee Benefits	2,618.82	2,547.96
			5XX Other Purchased Services	208.68	0.00
			6XX Supplies and Materials	15,437.05	11,617.86
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.00	1,925.70
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	295,788.00	310,476.17
			2XX Personal Services - Employee Benefits	43,375.20	45,498.00
			6XX Supplies and Materials	32,420.91	39,186.59
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	38,611.00	38,942.00
			2XX Personal Services - Employee Benefits	505.92	0.00
			5XX Other Purchased Services	199.50	345.65
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	132,449.00	138,606.00
			2XX Personal Services - Employee Benefits	1,735.49	0.00
			3XX Purchased Professional and Technical Services	221,176.90	221,499.99
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			



# 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
<b>780 ARRA - State Fiscal Stabilization Fund</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	319,175.54	0.00
			2XX Personal Services - Employee Benefits	38,704.99	0.00
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	28,346.66	0.00
			2XX Personal Services - Employee Benefits	2,818.93	0.00
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	9,990.34	0.00
			2XX Personal Services - Employee Benefits	1,354.90	0.00
<b>781 Education Jobs Fund</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	298,115.34	4,777.20
			2XX Personal Services - Employee Benefits	36,562.08	0.00
<b>999 Undistributed</b>					
<b>61XX Operating Transfers to Other Funds</b>					
			910 Operating Transfers to Other Funds	31,600.00	41,100.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	20,339.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				10,359,087.84	10,228,365.92

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,791,472.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,270,564.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,228,365.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	93,830.38	Less Last Year	90,121.50	(4a)	3,708.88	
Increase/Decrease of Reserve for Encumbrances						
This Year	463,378.69	Less Last Year	445,735.77	(4b)	17,642.92	
					21,351.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,855,022.94	(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	363,758.96	329,697.88
1510 Interest Earnings	366.92	291.20
1900 Other Revenue from Local Sources	118.22	0.00
2220 County On-Schedule Trans Reimb	23,646.96	17,848.84
3117 State Tuition for State Placement	126.44	35.75
3210 State On-Schedule Trans Reimb	16,136.82	17,236.61
3444 State School Block Grant	23,221.50	23,221.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>427,375.82</b>	<b>388,331.78</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	153,822.40	151,178.08
2XX Personal Services - Employee Benefits	55,866.54	56,425.08
3XX Purchased Professional and Technical Services	3,873.20	3,072.07
4XX Purchased Property Services	11,777.11	6,573.50
5XX Other Purchased Services	20,897.91	14,948.17
6XX Supplies and Materials	51,852.89	51,291.37
7XX Property and Equipment Acquisition	0.00	1,480.26
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	75,763.27	74,460.84
2XX Personal Services - Employee Benefits	27,516.36	27,791.46
3XX Purchased Professional and Technical Services	1,907.69	1,513.11
4XX Purchased Property Services	5,800.66	3,237.69
5XX Other Purchased Services	10,293.00	7,362.53
6XX Supplies and Materials	25,539.49	25,262.91
7XX Property and Equipment Acquisition	0.00	729.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>444,910.52</b>	<b>425,326.16</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						226,202.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						388,331.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						425,326.16	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	503.25	Less Last Year	800.25	(4b)		-297.00	
						-297.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						188,911.00	(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	57,667.55	53,238.84
1510 Interest Earnings	2,145.87	1,827.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	59,813.42	55,066.47

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	158,215.85	52,561.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	158,215.85	52,561.49

### Schedule Of Changes Worksheet

Beginning Fund Balance	522,375.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,066.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,561.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Total	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Total	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	524,880.56	(5)



# Trustees' Financial Summary

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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	1,162.07	1,424.81
2240 County Retirement Distribution	1,128,780.90	1,040,826.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,129,942.97</b>	<b>1,042,251.80</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	457,315.33	490,528.98
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	44,766.64	42,574.26
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	7,112.67	6,593.12
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	17,417.73	17,914.63
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	9,265.30	14,605.05
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	74,239.93	69,008.33
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	31,752.71	28,266.17
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	104,198.15	98,340.92
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	24,479.88	22,194.92
<b>210 Non-Federal Alternative Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	9,166.41	7,668.70
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	79,122.20	80,344.67
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,345.04	5,160.49
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,490.31	4,288.54
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	12,052.06	10,908.73
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		



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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	2,073.81	2,020.93
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	47,052.55	45,485.68
	650	Adult Basic Education/GED Programs			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,516.80	6,095.52
	710	School Sponsored Extracurricular Activities			
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	6,142.05	5,705.12
	720	School Sponsored Athletics			
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	21,069.36	20,306.19
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	50,772.92	0.00
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,589.22	0.00
	781	Education Jobs Fund			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	47,422.77	699.87
	910	Food Services			
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	267.97
	920	Enterprise or Internal Service Programs			
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	10,088.69	8,826.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,073,452.53</u>	<u>987,805.10</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						863,575.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,042,251.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						987,805.10	(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)						918,022.38	(5)



# Trustees' Financial Summary

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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
<b>115 Expendable Trust</b>	
1510 Interest Earnings	206.89
<b>142 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	383,711.00
<b>161 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,277.08
<b>222 Title VII, Indian Education</b>	
4130 Title VII Indian Education	37,691.00
<b>232 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	6,483.63
<b>242 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	10,805.10
<b>276 Agg of Reim/Indirect</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	114,628.00
<b>282 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	8,076.93
<b>311 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	26,932.43
<b>312 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	1,112,426.00
<b>352 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	13,230.00
<b>470 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	165,335.07
<b>562 Adult Basic Ed - Federal</b>	
3620 State Adult Basic & Literacy Education	17,961.00
4540 Adult Basic & Literacy Education (ABLE)	33,298.00
<b>562 Subtotal</b>	51,259.00
<b>601 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	862.55
<b>720 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	6,192.27
<b>822 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	92,771.00
<b>892 Graduation Coach Grant</b>	
1900 Other Revenue from Local Sources	51,990.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,084,878.63



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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
<b>142 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	287,733.40
2XX Personal Services - Employee Benefits	83,505.28
3XX Purchased Professional and Technical Services	2,130.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	10,342.32
	383,711.00
<b>142 Subtotal</b>	
<b>161 Title IV, Part A, Safe &amp; Drug-Free</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	2,170.00
6XX Supplies and Materials	38.21
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	68.87
	2,277.08
<b>161 Subtotal</b>	
<b>192 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	19,626.18
2XX Personal Services - Employee Benefits	5,560.86
	25,187.04
<b>192 Subtotal</b>	
<b>222 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	25,501.73
2XX Personal Services - Employee Benefits	10,310.00
5XX Other Purchased Services	763.27
6XX Supplies and Materials	100.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	1,016.00
	37,691.00
<b>222 Subtotal</b>	
<b>232 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	100.35
6XX Supplies and Materials	6,383.28



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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
			232 Subtotal	6,483.63
242	Vo Ed Business/Marketing			
	392	State Career & Technical Ed Entitlement - Business		
		1XXX Instruction		
			5XX Other Purchased Services	6,545.28
			6XX Supplies and Materials	4,259.82
			242 Subtotal	10,805.10
272	Quality Schools Facility Grant			
	1XX	Regular Education Programs - Elementary/Secondary		
		4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	22,350.57
	366	OTO Capital Invest & Deferred Maintenance		
		4XXX Facilities Acquisition and Construction Services		
			725 Major Construction Services	67,430.88
			272 Subtotal	89,781.45
282	Vo Ed Family & Consumer Science			
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences		
		1XXX Instruction		
			5XX Other Purchased Services	1,035.07
			6XX Supplies and Materials	7,041.86
			282 Subtotal	8,076.93
311	Title I, Part A, Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX Instruction		
			1XX Personal Services - Salaries	22,116.45
			2XX Personal Services - Employee Benefits	3,640.74
			3XX Purchased Professional and Technical Services	342.83
		62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs	832.41
			311 Subtotal	26,932.43
312	Title I, Part A, Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX Instruction		
			1XX Personal Services - Salaries	808,559.57
			2XX Personal Services - Employee Benefits	229,617.44
			3XX Purchased Professional and Technical Services	42,636.00
			6XX Supplies and Materials	1,144.29
		21XX Support Services - Students		
			8XX Other Expenditures	484.97





# Trustees' Financial Summary

FY2011-12

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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
			<b>601 Subtotal</b>	862.55
<b>720</b>	<b>ARRA - Title I Part A</b>			
	<b>752</b>	<b>ARRA - Title I, Part A</b>		
		<b>1XXX</b>	<b>Instruction</b>	
			3XX Purchased Professional and Technical Services	5,657.17
			5XX Other Purchased Services	111.98
			6XX Supplies and Materials	273.96
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>	
			940 Indirect Costs	149.16
			<b>720 Subtotal</b>	6,192.27
<b>822</b>	<b>Vo Ed Carl Perkins Basic Grant</b>			
	<b>451</b>	<b>Carl Perkins (Federal Vo-Ed) - Basic Grant</b>		
		<b>1XXX</b>	<b>Instruction</b>	
			1XX Personal Services - Salaries	2,835.00
			2XX Personal Services - Employee Benefits	430.39
			6XX Supplies and Materials	52,735.61
			7XX Property and Equipment Acquisition	26,307.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>	
			5XX Other Purchased Services	8,667.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>	
			940 Indirect Costs	1,796.00
			<b>822 Subtotal</b>	92,771.00
<b>892</b>	<b>Graduation Coach Grant</b>			
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>1XXX</b>	<b>Instruction</b>	
			1XX Personal Services - Salaries	39,187.54
			2XX Personal Services - Employee Benefits	12,803.14
			<b>892 Subtotal</b>	51,990.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,085,012.23



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						920,410.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,084,878.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,085,012.23	(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)						920,276.46	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Expendable Trust	206.89	0.00	206.89
142 Title II, Part A, Teacher/Principal Train/Recruit	383,711.00	383,711.00	0.00
161 Title IV, Part A, Safe & Drug-Free	2,277.08	2,277.08	0.00
192 State OTO Indian Education for All	0.00	25,187.04	-25,187.04
222 Title VII, Indian Education	37,691.00	37,691.00	0.00
232 Vo Ed Tech Ed/Industrial Arts	6,483.63	6,483.63	0.00
242 Vo Ed Business/Marketing	10,805.10	10,805.10	0.00
272 Quality Schools Facility Grant	0.00	89,781.45	-89,781.45
276 Agg of Reim/Indirect	114,628.00	0.00	114,628.00
282 Vo Ed Family & Consumer Science	8,076.93	8,076.93	0.00
311 Title I, Part A, Improving Basic Programs	26,932.43	26,932.43	0.00
312 Title I, Part A, Improving Basic Programs	1,112,426.00	1,112,426.00	0.00
352 Quality Schools Facility Grant	13,230.00	13,230.00	0.00
470 Quality Schools Facility Grant	165,335.07	165,335.07	0.00
562 Adult Basic Ed - Federal	51,259.00	51,259.00	0.00
601 Title II, Part D, Ed Technology	862.55	862.55	0.00
720 ARRA - Title I Part A	6,192.27	6,192.27	0.00
822 Vo Ed Carl Perkins Basic Grant	92,771.00	92,771.00	0.00
892 Graduation Coach Grant	51,990.68	51,990.68	0.00
<b>Total</b>	<u>2,084,878.63</u>	<u>2,085,012.23</u>	<u>-133.60</u>



# Trustees' Financial Summary

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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	48,259.30	50,976.09
1510 Interest Earnings	34.47	45.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>48,293.77</u>	<u>51,022.02</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	40,966.79	41,606.82
2XX Personal Services - Employee Benefits	5,141.00	5,350.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>46,107.79</u>	<u>46,957.74</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		28,432.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		51,022.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		46,957.74	(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)		32,496.28	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1982 Summer Session - Driver's Education Fees	51,399.53	53,880.07
3260 State Driver's Education Reimbursement	32,563.12	31,351.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	83,962.65	85,231.67

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	51,304.50	52,528.50
2XX Personal Services - Employee Benefits	10,776.92	12,122.58
4XX Purchased Property Services	12,866.08	5,223.85
5XX Other Purchased Services	10,753.38	11,671.85
6XX Supplies and Materials	179.00	5,171.28
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	7,500.00	7,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	93,379.88	94,218.06

### Schedule Of Changes Worksheet

Beginning Fund Balance	98,250.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85,231.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,218.06	(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)	89,263.98	(5)



# Trustees' Financial Summary

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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	210.46	263.93
5300 Operating Transfers from Other Funds	31,600.00	41,100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	31,810.46	41,363.93

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	8,190.95	1,970.76
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	3,700.99	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	10,363.15	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	2,854.22	1,210.02
2XX Personal Services - Employee Benefits	423.93	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	66.28	320.03
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	48.09
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	0.00	1,829.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	25,599.52	5,377.98



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						95,091.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,363.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,377.98	(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)						131,077.66	(5)



# Trustees' Financial Summary

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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	49,815.42	41,695.06
1530 Net Increase (Decrease) in the Fair Value of Investments	6,284.07	8,085.57
2114 County Metal Mines License Taxes	355,151.54	364,645.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>411,251.03</b>	<b>414,426.14</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,909,682.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		414,426.14	(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)		4,324,108.32	(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	134.60	0.00
3281 State Technology Aid	10,534.24	10,169.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,668.84	10,169.61

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	9,447.25
7XX Property and Equipment Acquisition	0.00	9,639.30
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	0.00	8,589.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	27,676.03

### Schedule Of Changes Worksheet

Beginning Fund Balance	437,969.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,169.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,676.03	(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)	420,463.46	(5)



# Trustees' Financial Summary

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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	0.65	0.00
3445 State Combined Fund School Block Grant	18,186.93	18,186.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18,187.58	18,186.93

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	173,322.35	0.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	16,502.90	0.00
<b>210 Non-Federal Alternative Education</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	11,208.79	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	201,034.04	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,186.93	(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)
	18,187.58	(5)



# Trustees' Financial Summary

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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	13,885.11	547.32
1510 Interest Earnings	654.82	642.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,539.93	1,189.32

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	18,870.40	23,904.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	18,870.40	23,904.72

### Schedule Of Changes Worksheet

Beginning Fund Balance	280,581.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,189.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		23,904.72 (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	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	257,866.03	(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	2,059.64	1,319.74
1900 Other Revenue from Local Sources	80,758.80	5,634.63
1910 Rentals	0.00	7,330.26
5200 Sale or Compensation for Loss of Assets	1,887.66	1,426.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	84,706.10	15,711.29

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	6,909.75
4XX Purchased Property Services	0.00	13,427.93
6XX Supplies and Materials	0.00	17,722.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	308,442.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	308,442.00	38,059.68

### Schedule Of Changes Worksheet

Beginning Fund Balance	484,335.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,711.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,059.68	(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                      7,092.00                      (4b)                      -7,092.00		
	-7,092.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	454,895.01	(5)



# Trustees' Financial Summary

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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	697,587.10	687,704.52
1510 Interest Earnings	7,444.64	5,744.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	705,031.74	693,448.58

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	1,453,736.99	371,949.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,453,736.99	371,949.05

### Schedule Of Changes Worksheet

Beginning Fund Balance					2,757,110.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					693,448.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					371,949.05	(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	881,936.69	(4b)	-881,936.69	
					-881,936.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,196,672.87	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 75 - Central Transportation Internal Service Fund

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

PRC Revenue	2011 Value	2012 Value
1970 Services Provided Other Funds	116,631.03	134,416.99
5200 Sale or Compensation for Loss of Assets	0.00	-18,533.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>116,631.03</u>	<u>115,883.66</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	63,420.87	60,246.61
2XX Personal Services - Employee Benefits	4,797.58	3,632.33
5XX Other Purchased Services	4,206.00	3,815.30
7XX Property and Equipment Acquisition	13,900.00	13,900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>86,324.45</u>	<u>81,594.24</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	309,610.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	115,883.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,594.24	(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)	343,899.49	(5)



# Trustees' Financial Summary

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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
1510 Interest Earnings	902.81	972.16
1700 Student Extracurricular Activity Receipts	382,478.65	378,171.27
1900 Other Revenue from Local Sources	149,902.81	141,456.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	533,284.27	520,599.47

### 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	517,270.23	501,211.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	517,270.23	501,211.46

### Schedule Of Changes Worksheet

Beginning Fund Balance	766,226.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	520,599.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	501,211.46	(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)	785,614.72	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1212-34545155

47 Silver Bow County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	595.36	336.92
1920 Contributions/Donations from Private Sources	9,465.00	1,125.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,060.36	1,461.92

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
8XX Other Expenditures	5,050.00	6,050.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,050.00	6,050.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	120,883.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,461.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,050.00	(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)	116,295.54	(5)



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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	18,170.93	19,017.30
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	437,078.85	504,420.59
XX	39X 1XXX 112	Certified Teacher Staff Salaries	323,487.33	310,476.17
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	1,350.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	4,348,553.63	4,363,830.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	76,832.22	106,287.82
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	298.82
XX	XXX 26XX 41X	Energy Utility Services	396,842.01	311,297.19
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	2,423,259.92	790,511.38
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	211,522.75
b. Related Services Block Grant Entitlement	70,502.90
c. Total Entitlements Subject to Reversion	282,025.65

### 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)]	375,094.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	699,961.11
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	548,368.56	0.00	0.00	0.00	
280	1XXX	2XX	75,581.57	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	35,224.47	0.00	0.00	0.00	
280	21XX	2XX	6,826.62	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	29,272.70	0.00	0.00	0.00	
280	24XX	2XX	4,687.19	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	
<b>Totals</b>			699,961.11	0.00	0.00	0.00	699,961.11

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

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 1212-34545155

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	568,333.00	0.00	0.00	0.00	568,333.00
Buildings	17,082,924.46	0.00	2,234,738.10	0.00	19,317,662.56
Machinery and Equipment	2,060,485.80	0.00	813,076.51	14,297.00	2,859,265.31
Construction in Progress	909,790.30	0.00	0.00	909,790.30	0.00
Totals at Historical Cost	20,621,533.56	0.00	3,047,814.61	924,087.30	22,745,260.87
Less Accumulated Depreciation For:					
Building Accum	6,241,516.37	0.00	504,925.40	0.00	6,746,441.77
Machinery and Equipment Accum	1,480,131.52	0.00	121,583.15	14,297.00	1,587,417.67
Total Accumulated Depreciation	7,721,647.89	0.00	626,508.55	14,297.00	8,333,859.44
Governmental Activities, Capital Assets, net	12,899,885.67	0.00	2,421,306.06	909,790.30	14,411,401.43

  

<b>Business-Type Activities:**</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery and Equipment	139,000.00	0.00	500,333.33	139,000.00	500,333.33
Totals at Historical Cost	139,000.00	0.00	500,333.33	139,000.00	500,333.33
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	106,566.67	0.00	13,900.00	120,466.67	0.00
Total Accumulated Depreciation	106,566.67	0.00	13,900.00	120,466.67	0.00
Business-type Activities, Capital Assets, net	32,433.33	0.00	486,433.33	18,533.33	500,333.33

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	320,257.07	0.00	0.00
Support Services Students (21XX)	20,793.59	0.00	0.00
Support Services Staff (22XX)	4,021.67	0.00	0.00
General Administration (23XX)	7,153.17	0.00	0.00
School Administration (24XX)	458.06	0.00	0.00
Financial Administration (25XX)	5,661.93	0.00	0.00
Operations and Maintenance (26XX)	73,187.47	0.00	0.00
Transportation (27XX)	67,289.25	13,900.00	0.00
Food Service (31XX)	2,967.56	0.00	0.00
Extracurricular (34XX, 35XX)	124,718.78	0.00	0.00
Total Depreciation for FY2012	626,508.55	13,900.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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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-
<b>Governmental Activities*</b>							
Compensated Absences	955,603.00	618,667.00	0.00	454,482.00	1,119,788.00	0.00	1,119,788.00
Total Governmental Activity							
Long-Term Liabilities	955,603.00	618,667.00	0.00	454,482.00	1,119,788.00	0.00	1,119,788.00

\* 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.