



Trustees' Financial Summary

FY2011-12

Submit ID: 0104-97548631

**07 Cascade County
0104 Centerville 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: Karen Carlson

Phone #: (406) 736-5167

(Signature)

(Date)

Chair, Board of Trustees: Kevin Romanchuk

(Signature)

(Date)

County Superintendent: Jamie Bailey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
026	ACADEMIC AWARD	FEDERAL	0701043112	84.010
028	MNCESR (NON FED)	LOCAL		
030	LITERACY/LIBRARY MEDIA	STATE		
031	ISA #8871 MT Common Core State Standards	STATE		
032	CSPD MINI GRANT	LOCAL	N/A	N/A
111	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	0701041111	84.358A
112	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	0701041112	84.358A
141	Title II Part A	FEDERAL	0701041411	84.367
142	Title II Part A	FEDERAL	0701041412	84.367
171	Title IV, Part B, 21st Century	FEDERAL	07010417-11	84.287
172	Title IV, Part B, 21st Century	FEDERAL	0701041712	84.287
271	Aggregate Reim/Indirects	LOCAL		Local
312	Title I Improving Basic Programs	FEDERAL	0701043112	84.010A
329	Indian Ed Professional Development	STATE	0701044612IMP	84.060
360	MNCESR G & T	STATE	0701041312	STATE
372	Quality Schools Facility Grant	STATE	07010412	NA
430	Title II Part A ESR	FEDERAL	2101041411SL	84.367A
431	Title II, Part D, Ed Technology	FEDERAL	0701046012CMP	84.318
572	IDEA FLOW THROUGH	FEDERAL	00796997712	84.027A
601	Title II, Part D, Ed Technology	FEDERAL	0701046011	84.318
650	State OTO Indian Education for All	STATE	0701043607	state
658	State OTO Indian Education for All	STATE	070104	state
659	State OTO Indian Education for All	STATE	0701043609	state
754	ARRA Title II D Competitive	FEDERAL	0701049310CMP	84.386



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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)	117,315.78	29,324.42	77,071.82	20,274.40
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	30,306.61	4,739.08	1,819.31	
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	147,622.39	34,063.50	78,891.13	20,274.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,306.61	4,739.08	1,819.31	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,306.61	4,739.08	1,819.31	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,226.93	1,252.00		
48	Fund Balance for Budget	115,088.85	28,072.42	77,071.82	20,274.40
52	TOTAL FUND BALANCE/EQUITY	117,315.78	29,324.42	77,071.82	20,274.40
53	TOTAL LIABILITIES AND FUND BALANCE	147,622.39	34,063.50	78,891.13	20,274.40



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	537.32	62,046.93	26,042.26	6,145.42
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	65.38			27.30
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	602.70	62,046.93	26,042.26	6,172.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	65.38			27.30
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	65.38			27.30
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,754.71	
48	Fund Balance for Budget	537.32	62,046.93	21,287.55	6,145.42
52	TOTAL FUND BALANCE/EQUITY	537.32	62,046.93	26,042.26	6,145.42
53	TOTAL LIABILITIES AND FUND BALANCE	602.70	62,046.93	26,042.26	6,172.72



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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)				2,793.74
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				2,793.74
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				2,793.74
52	TOTAL FUND BALANCE/EQUITY				2,793.74
53	TOTAL LIABILITIES AND FUND BALANCE				2,793.74



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,368.42	2,315.97		29,750.10
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				7,466.30
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	7,368.42	2,315.97		37,216.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				7,466.30
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				7,466.30
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	7,368.42	2,315.97		29,750.10
52	TOTAL FUND BALANCE/EQUITY	7,368.42	2,315.97		29,750.10
53	TOTAL LIABILITIES AND FUND BALANCE	7,368.42	2,315.97		37,216.40



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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)	2,956.84			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	2,956.84			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,956.84			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,956.84			
53	TOTAL LIABILITIES AND FUND BALANCE	2,956.84			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	117,238.43	152,334.46		
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	117,238.43	152,334.46		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	117,238.43	152,334.46		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	117,238.43	152,334.46		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	117,238.43	152,334.46		



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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	315,843.78	290,892.45
1111 District Levy - Real Property	151.62	0.00
1112 District Levy - Personal Property	2,851.30	3,228.55
1114 District Levy - Pers Prop/Mobile Homes	8,710.03	1,648.06
1190 Penalties and Interest on Taxes	2,183.11	2,070.72
1510 Interest Earnings	485.61	563.63
3110 Direct State Aid	340,519.74	425,271.32
3111 Quality Educator	52,504.92	51,491.93
3112 At Risk Student	0.00	9,377.27
3113 Indian Education For All	3,141.60	3,406.80
3114 American Indian Achievement Gap	800.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	21,315.89	25,141.85
3120 State Guaranteed Tax Base Aid	215,264.70	225,580.05
3444 State School Block Grant	34,512.63	34,512.63
3730 HB645 State Special Education Allowable Costs	1,274.11	0.00
6100 Material Prior Period Revenue Adjustments	181.17	71.40
7800 ARRA - State Fiscal Stabilization Fund	38,423.39	0.00
7810 Education Jobs Fund	32,117.18	498.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,070,280.78	1,075,555.43

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	442,495.62	504,125.15
2XX Personal Services - Employee Benefits	45,408.89	52,346.90
3XX Purchased Professional and Technical Services	4,455.00	2,780.00
4XX Purchased Property Services	3,005.19	1,244.67
5XX Other Purchased Services	4,631.14	3,855.64
6XX Supplies and Materials	44,691.13	17,391.16
810 Dues and Fees	0.00	643.00
21XX Support Services - Students		
1XX Personal Services - Salaries	26,369.52	26,800.08
2XX Personal Services - Employee Benefits	2,625.47	2,592.21
221X Improvement of Instruction Services		
5XX Other Purchased Services	734.44	244.05
222X Educational Media Services		
1XX Personal Services - Salaries	25,152.02	25,989.44
2XX Personal Services - Employee Benefits	2,618.34	2,590.36
6XX Supplies and Materials	3,885.17	4,609.05



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	36,144.94	33,587.31
			2XX Personal Services - Employee Benefits	7,628.98	7,320.22
			3XX Purchased Professional and Technical Services	1,477.35	357.27
			4XX Purchased Property Services	211.05	0.00
			5XX Other Purchased Services	12,940.68	8,838.71
			6XX Supplies and Materials	2,925.95	3,663.71
			810 Dues and Fees	102.60	2,191.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	33,733.65	32,711.34
			2XX Personal Services - Employee Benefits	5,551.29	5,282.16
			3XX Purchased Professional and Technical Services	33.50	16.50
			5XX Other Purchased Services	218.07	265.86
			6XX Supplies and Materials	150.26	475.23
			810 Dues and Fees	0.00	231.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	17,953.78	12,817.52
			2XX Personal Services - Employee Benefits	827.63	624.22
			3XX Purchased Professional and Technical Services	6,450.00	140.10
			5XX Other Purchased Services	508.02	168.23
			6XX Supplies and Materials	3,633.43	3,581.61
			810 Dues and Fees	440.85	1,366.66
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	48,407.00	48,536.36
			2XX Personal Services - Employee Benefits	11,921.17	10,912.79
			3XX Purchased Professional and Technical Services	521.82	3,550.35
			4XX Purchased Property Services	47,963.28	44,818.86
			5XX Other Purchased Services	277.90	227.80
			6XX Supplies and Materials	28,323.11	32,467.16
			7XX Property and Equipment Acquisition	0.00	3,000.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	455.79
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	36,641.74	63,825.15
			2XX Personal Services - Employee Benefits	5,130.73	6,770.02
			5XX Other Purchased Services	1,664.19	3,020.56
			6XX Supplies and Materials	2,366.15	970.18
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	68.73	49.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,484.90	2,765.42



Trustees' Financial Summary

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07 Cascade County
0104 Centerville Elem

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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	536.00	614.30
			5XX Other Purchased Services	378.80	0.00
			6XX Supplies and Materials	0.00	2,792.50
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	1,500.00	0.00
			2XX Personal Services - Employee Benefits	226.80	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	500.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,944.23	14,834.73
			2XX Personal Services - Employee Benefits	256.77	1,212.67
			4XX Purchased Property Services	219.34	0.00
			5XX Other Purchased Services	1,237.31	0.00
			6XX Supplies and Materials	774.96	0.00
		221X Improvement of Instruction Services			
			4XX Purchased Property Services	0.00	294.79
			5XX Other Purchased Services	0.00	1,326.33
			6XX Supplies and Materials	0.00	173.50
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	16,515.98
			2XX Personal Services - Employee Benefits	0.00	69.39
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,761.56	3,199.04
			2XX Personal Services - Employee Benefits	78.55	150.21
			5XX Other Purchased Services	377.04	676.98
			6XX Supplies and Materials	1,322.86	1,195.43
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,371.60	16,503.12
			2XX Personal Services - Employee Benefits	482.33	338.10
			3XX Purchased Professional and Technical Services	97.50	0.00
			4XX Purchased Property Services	94.97	0.00
			5XX Other Purchased Services	27.50	0.00
			6XX Supplies and Materials	3,327.65	1,167.46
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,423.39	0.00
	781 Education Jobs Fund				
		1XXX Instruction			



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	32,117.18	498.77
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	23,592.66	22,800.93
			2XX Personal Services - Employee Benefits	3,682.76	3,408.99
			4XX Purchased Property Services	0.00	127.70
			5XX Other Purchased Services	0.00	193.11
			6XX Supplies and Materials	752.11	494.30
			810 Dues and Fees	56.95	56.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,068,915.50</u>	<u>1,068,865.08</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					124,895.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,075,555.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,068,865.08	(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	2,226.93	Less Last Year	16,496.93	(4b)	-14,270.00	
					-14,270.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,315.78	(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	18,870.44	52,172.25
1111 District Levy - Real Property	24.68	0.00
1112 District Levy - Personal Property	159.62	457.94
1114 District Levy - Pers Prop/Mobile Homes	958.39	227.91
1190 Penalties and Interest on Taxes	169.45	214.63
1510 Interest Earnings	158.71	63.98
2220 County On-Schedule Trans Reimb	28,363.40	25,321.80
3210 State On-Schedule Trans Reimb	28,363.42	25,321.80
3444 State School Block Grant	1,194.46	1,194.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,262.57	104,974.77

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	60,767.65	66,893.99
2XX Personal Services - Employee Benefits	14,259.08	13,147.88
3XX Purchased Professional and Technical Services	134.50	116.25
4XX Purchased Property Services	17,584.00	11,480.15
5XX Other Purchased Services	872.33	2,105.76
6XX Supplies and Materials	12,603.27	10,442.78
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	74.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,220.83	104,261.72



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						28,100.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,974.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,261.72	(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	1,252.00	Less Last Year	740.75	(4b)		511.25	
						511.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,324.42	(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	9,617.54	13,489.88
1111 District Levy - Real Property	10.79	0.00
1112 District Levy - Personal Property	84.89	133.40
1114 District Levy - Pers Prop/Mobile Homes	348.22	67.77
1190 Penalties and Interest on Taxes	70.69	75.73
1510 Interest Earnings	295.13	215.84
5200 Sale or Compensation for Loss of Assets	750.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,177.26	13,982.62

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	1,499.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,499.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	63,089.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,982.62	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	77,071.82	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	88.26	75.59
1611 National School Lunch Program	48,315.00	36,560.58
4550 Federal Child Nutrition	58,338.85	48,315.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106,742.11	84,951.20

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	0.00	978.80
5XX Other Purchased Services	0.00	190.00
6XX Supplies and Materials	95,228.99	91,674.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,228.99	92,843.25

Schedule Of Changes Worksheet

Beginning Fund Balance	28,718.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,951.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,843.25	(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 551.60 (4b) -551.60		
		-551.60 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,274.40	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	1,269.78
1112 District Levy - Personal Property	0.00	9.84
1114 District Levy - Pers Prop/Mobile Homes	0.00	4.74
1190 Penalties and Interest on Taxes	0.00	2.35
1510 Interest Earnings	4.80	4.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.80	1,291.62

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	971.40	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	1,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	971.40	1,900.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,145.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,291.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,900.00	(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)	537.32	(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	242.34	152.81
2240 County Retirement Distribution	121,089.45	141,451.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,331.79	141,604.70

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	92,140.37	77,039.75
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,780.98	3,853.62
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,613.43	3,872.13
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,312.21	5,393.71
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,083.08	5,014.55
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,629.81	1,934.29
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,655.81	6,601.15
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,287.41	9,724.76
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,316.78	9,459.09
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,463.95	2,239.30
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	2,288.26
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	411.81	474.96
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,180.99	2,216.29
910 Food Services		



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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,345.93	3,215.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				142,222.56	133,327.55

Schedule Of Changes Worksheet

Beginning Fund Balance					53,769.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					141,604.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					133,327.55	(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)					62,046.93	(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
026 ACADEMIC AWARD	
4650 Federal Miscellaneous Grants from OPI	11,691.00
028 MNCSR (NON FED)	
1900 Other Revenue from Local Sources	14,244.68
030 LITERACY/LIBRARY MEDIA	
1900 Other Revenue from Local Sources	9,645.11
031 ISA #8871 MT Common Core State Standards	
1900 Other Revenue from Local Sources	16,656.46
032 CSPD MINI GRANT	
5700 Resources Transferred from Other School Districts or Cooperatives	4,200.00
111 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,664.00
112 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,910.00
141 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,097.00
142 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,552.00
171 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	17,849.00
172 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	72,600.00
271 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	12,676.75
312 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	87,919.00
329 Indian Ed Professional Development	
3290 State - Other State Grants	15,000.00
360 MNCSR G & T	
3600 State Gifted & Talented Reimbursement	340.48
372 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	126,009.96
430 Title II Part A ESR	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	38,602.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	43,265.00
572 IDEA FLOW THROUGH	
5700 Resources Transferred from Other School Districts or Cooperatives	10,532.00
601 Title II, Part D, Ed Technology	



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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
601 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	523.00
754 ARRA Title II D Competitive	
7540 ARRA - Title II-D Competitive	16,465.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	544,442.44

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

PRC Program Function Object	2012 Value
026 ACADEMIC AWARD	
465 Federal Miscellaneous Grants from OPI	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	500.00
2XX Personal Services - Employee Benefits	79.50
24XX Support Services - School Administration	
1XX Personal Services - Salaries	500.00
2XX Personal Services - Employee Benefits	79.50
026 Subtotal	1,159.00
028 MNCESR (NON FED)	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	300.00
3XX Purchased Professional and Technical Services	7,437.91
5XX Other Purchased Services	1,822.88
6XX Supplies and Materials	132.29
028 Subtotal	9,693.08
031 ISA #8871 MT Common Core State Standards	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	13,580.77
5XX Other Purchased Services	5,047.67
6XX Supplies and Materials	5,436.56
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	935.00
031 Subtotal	25,000.00
032 CSPD MINI GRANT	
1XX Regular Education Programs - Elementary/Secondary	



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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
032 CSPD MINI GRANT	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	900.00
2XX Personal Services - Employee Benefits	143.21
3XX Purchased Professional and Technical Services	600.00
	1,643.21
032 Subtotal	1,643.21
111 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	16.44
112 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,878.95
3XX Purchased Professional and Technical Services	700.00
6XX Supplies and Materials	13,888.16
222X Educational Media Services	
5XX Other Purchased Services	195.00
	18,662.11
112 Subtotal	18,662.11
141 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	637.77
2XX Personal Services - Employee Benefits	69.36
3XX Purchased Professional and Technical Services	900.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,200.00
2XX Personal Services - Employee Benefits	318.28
3XX Purchased Professional and Technical Services	2,610.00
5XX Other Purchased Services	2,030.08
23XX Support Services - General Administration	
5XX Other Purchased Services	740.80
24XX Support Services - School Administration	
5XX Other Purchased Services	87.21
	8,593.50
141 Subtotal	8,593.50
142 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	329.27



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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
142 Title II Part A				
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
1XXX Instruction				
			2XX Personal Services - Employee Benefits	53.81
221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	700.00
			2XX Personal Services - Employee Benefits	100.00
			3XX Purchased Professional and Technical Services	2,440.00
			5XX Other Purchased Services	1,255.56
23XX Support Services - General Administration				
			5XX Other Purchased Services	1,439.60
24XX Support Services - School Administration				
			5XX Other Purchased Services	228.25
142 Subtotal				<hr/> 6,546.49
172 Title IV, Part B, 21st Century				
431 Title II, Part D, Educational Technology				
1XXX Instruction				
			2XX Personal Services - Employee Benefits	4.84
434 Title IV, Part B, 21st Century Community Learning Centers				
1XXX Instruction				
			1XX Personal Services - Salaries	45,695.22
			2XX Personal Services - Employee Benefits	7,135.45
			3XX Purchased Professional and Technical Services	1,200.00
			5XX Other Purchased Services	448.04
			6XX Supplies and Materials	6,942.97
221X Improvement of Instruction Services				
			5XX Other Purchased Services	953.24
27XX Student Transportation Services				
			1XX Personal Services - Salaries	6,105.89
			2XX Personal Services - Employee Benefits	1,200.35
			5XX Other Purchased Services	2,084.00
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	830.00
172 Subtotal				<hr/> 72,600.00
271 Aggregate Reim/Indirects				
271 State and Federal Aggregate of Reimbursements/Indirect Costs				
23XX Support Services - General Administration				
			1XX Personal Services - Salaries	1,500.00
			2XX Personal Services - Employee Benefits	236.79
25XX Support Services - Business				
			1XX Personal Services - Salaries	2,000.00



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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
271 Aggregate Reim/Indirects	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	302.89
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	540.00
271 Subtotal	4,579.68
312 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	64,335.12
2XX Personal Services - Employee Benefits	21,559.37
6XX Supplies and Materials	2,024.51
312 Subtotal	87,919.00
329 Indian Ed Professional Development	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	10,529.17
5XX Other Purchased Services	2,999.77
6XX Supplies and Materials	930.06
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	541.00
329 Subtotal	15,000.00
360 MNCESR G & T	
360 State Gifted & Talented Reimbursement	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,750.00
3XX Purchased Professional and Technical Services	3,929.60
5XX Other Purchased Services	3,011.30
6XX Supplies and Materials	76.65
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	288.45
360 Subtotal	9,056.00
372 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	2,274.00
7XX Property and Equipment Acquisition	123,735.96



Trustees' Financial Summary

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07 Cascade 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
372 Subtotal	126,009.96
430 Title II Part A ESR	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	100.00
3XX Purchased Professional and Technical Services	23,015.05
5XX Other Purchased Services	10,686.93
6XX Supplies and Materials	4,316.75
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,192.00
430 Subtotal	39,310.73
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
21XX Support Services - Students	
5XX Other Purchased Services	25,569.30
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,795.00
2XX Personal Services - Employee Benefits	159.11
3XX Purchased Professional and Technical Services	34,032.38
6XX Supplies and Materials	1,536.06
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,671.00
431 Subtotal	67,762.85
572 IDEA FLOW THROUGH	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
5XX Other Purchased Services	10,532.00
601 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	93.00
222X Educational Media Services	
5XX Other Purchased Services	130.00
601 Subtotal	223.00
754 ARRA Title II D Competitive	
754 ARRA - Title II-D Competitive	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	17,480.00
2XX Personal Services - Employee Benefits	430.05
3XX Purchased Professional and Technical Services	29,835.48



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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
754 ARRA Title II D Competitive	
754 ARRA - Title II-D Competitive	
221X Improvement of Instruction Services	
5XX Other Purchased Services	13,574.55
6XX Supplies and Materials	76,488.72
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2,500.00
754 Subtotal	140,308.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	644,615.85

Schedule Of Changes Worksheet

Beginning Fund Balance	143,654.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	544,442.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	644,615.85	(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	4,754.71	
Less Last Year	22,193.96	(4b)
	-17,439.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,042.26	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
026 ACADEMIC AWARD	11,691.00	1,159.00	10,532.00
028 MNCESR (NON FED)	14,244.68	9,693.08	4,551.60
030 LITERACY/LIBRARY MEDIA	9,645.11	0.00	9,645.11
031 ISA #8871 MT Common Core State Standards	16,656.46	25,000.00	-8,343.54
032 CSPD MINI GRANT	4,200.00	1,643.21	2,556.79
111 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,664.00	16.44	11,647.56
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,910.00	18,662.11	-4,752.11
141 Title II Part A	10,097.00	8,593.50	1,503.50



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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
142 Title II Part A	10,552.00	6,546.49	4,005.51
171 Title IV, Part B, 21st Century	17,849.00	0.00	17,849.00
172 Title IV, Part B, 21st Century	72,600.00	72,600.00	0.00
271 Aggregate Reim/Indirects	12,676.75	4,579.68	8,097.07
312 Title I Improving Basic Programs	87,919.00	87,919.00	0.00
329 Indian Ed Professional Development	15,000.00	15,000.00	0.00
360 MNCESR G & T	340.48	9,056.00	-8,715.52
372 Quality Schools Facility Grant	126,009.96	126,009.96	0.00
430 Title II Part A ESR	38,602.00	39,310.73	-708.73
431 Title II, Part D, Ed Technology	43,265.00	67,762.85	-24,497.85
572 IDEA FLOW THROUGH	10,532.00	10,532.00	0.00
601 Title II, Part D, Ed Technology	523.00	223.00	300.00
754 ARRA Title II D Competetive	16,465.00	140,308.80	-123,843.80
Total	544,442.44	644,615.85	-100,173.41



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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	6.21	0.22
1111 District Levy - Real Property	0.18	0.00
1114 District Levy - Pers Prop/Mobile Homes	2.35	0.06
1190 Penalties and Interest on Taxes	0.02	0.23
1510 Interest Earnings	23.90	19.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32.66	20.16

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	6,125.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.16	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,145.42	(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	10.86	8.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.86	8.93

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	2,784.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.93	(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)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,793.74	(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	23.31	22.76
3281 State Technology Aid	1,031.87	1,089.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,055.18	1,112.40

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	6,256.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,112.40	(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)	7,368.42	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	13.07	3.85
3445 State Combined Fund School Block Grant	1,756.69	1,756.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,769.76	1,760.54

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	1,499.00	0.00
6XX Supplies and Materials	6,026.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,525.65	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		555.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,760.54	(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)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,315.97	(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	73,708.20	80,829.33
1111 District Levy - Real Property	31.96	0.00
1112 District Levy - Personal Property	667.92	854.93
1114 District Levy - Pers Prop/Mobile Homes	1,929.18	433.16
1190 Penalties and Interest on Taxes	499.81	502.42
1510 Interest Earnings	178.27	143.21
3120 State Guaranteed Tax Base Aid	22,459.81	28,791.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,475.15	111,554.68

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	85,917.50	65,000.00
850 Interest on Debt	20,917.50	39,137.50
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	107,085.00	104,387.50

Schedule Of Changes Worksheet

Beginning Fund Balance	22,582.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,554.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,387.50	(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)	29,750.10	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	11.49	9.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11.49	9.44

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	2,947.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,956.84	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	35,926.29	49,538.05
XX	39X 1XXX 112	Certified Teacher Staff Salaries	16,883.26	31,155.59
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	598,167.69	562,654.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,297.43	5,334.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	276.64	160.18
XX	XXX 26XX 41X	Energy Utility Services	20,131.13	18,799.74
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	971.40	1,900.00
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	25,141.85
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,141.85

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,380.06
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,204.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	77,400.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	63,825.15	0.00	0.00	0.00	
280	1XXX	2XX	6,770.02	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	3,020.56	0.00	0.00	0.00	
280	1XXX	6XX	970.18	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	49.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,765.42	0.00	0.00	0.00	
Totals			77,400.33	0.00	0.00	0.00	77,400.33

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
Buildings	1,276,288.24	652,810.00	63,005.00	0.00	1,992,103.24
Machinery and Equipment	338,170.84	-4,052.34	4,300.00	0.00	338,418.50
Totals at Historical Cost	1,614,459.08	648,757.66	67,305.00	0.00	2,330,521.74
Less Accumulated Depreciation For:					
Building Accum	0.00	662,420.00	40,622.00	0.00	703,042.00
Machinery and Equipment Accum	0.00	238,370.50	20,617.00	0.00	258,987.50
Total Accumulated Depreciation	0.00	900,790.50	61,239.00	0.00	962,029.50
Governmental Activities, Capital Assets, net	1,614,459.08	-252,032.84	6,066.00	0.00	1,368,492.24

* 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)	12,444.50	0.00	-1,028.00
General Administration (23XX)	7,572.00	0.00	-757.00
Operations and Maintenance (26XX)	14,775.00	0.00	-625.00
Transportation (27XX)	303,627.00	0.00	-18,207.00
Total Depreciation for FY2012	338,418.50	0.00	-20,617.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
02/01/2001	840,000.00	0.00	65,000.00	0.00	775,000.00	70,000.00	705,000.00
Compensated Absences	89,690.06	2,500.02	0.00	0.00	92,190.08	0.00	92,190.08
Total Governmental Activity							
Long-Term Liabilities	929,690.06	2,500.02	65,000.00	0.00	867,190.08	70,000.00	797,190.08

* 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.