



Trustees' Financial Summary

FY2011-12

Submit ID: 0883-20543461

50 Teton County
0883 Choteau 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: Patty Mellinger

Phone #: (406) 466-5303

(Signature)

(Date)

Chair, Board of Trustees: Mark Henderson

(Signature)

(Date)

County Superintendent: Diane Inbody

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
100	Title I, Part A, Improving Basic Programs	FEDERAL	5008833112	84.010A
150	Title I, Part A, Improving Basic Programs	FEDERAL	5008833111	84.010A
175	Title I - Achievement Award (AYP)	FEDERAL	State	84.010
265	State Education Data Collection Entitlement	STATE	State	
271	Indirect Cost Recovery Aggregate Pool	LOCAL	Local	
300	IDEA Part B (Trans from Coop)	FEDERAL	65975577012	84.027A
335	Medicaid	STATE	NPI#1568692267	State
367	State OTO FullTime Kindergarten Startup	STATE	500883-367-08	state
370	Quality Schools Facility Grant	STATE	State Dept Commerce	NA
400	RSBG Sp. Ed. Resource Transfer	LOCAL	Local	
458	SPDG - RTI Sustaining Schools (Part B Preschool)	STATE	5008837812	84.323A
482	State OTO Capital Invest & Deferred Maintenance	STATE	500883-366-08	state
490	Indian Education For All Entitlement	STATE	500883-365-Various	
550	Private - Services to Other Districts Grant	LOCAL	Local	
560	Private - Diamond 4D Ranch Donation/Grant	LOCAL	Local	
700	Gifted and Talented	STATE	5008831312	State
750	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5008831412	84.367
752	ARRA - Title I Part A	FEDERAL		84.389
800	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040491 (10-11)	84.358A
810	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040491 (11-12)	84.358A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	315,146.29	30,137.58		29,490.60
02	Taxes Receivable - Real and Personal (120-149)	31,609.15	3,693.98		
03	Taxes Receivable - Protested (150-159)	8,318.43	938.61		
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	355,073.87	34,770.17		29,490.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	39,927.58	4,632.59		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	39,927.58	4,632.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	23,008.58			
48	Fund Balance for Budget	292,137.71	30,137.58		29,490.60
52	TOTAL FUND BALANCE/EQUITY	315,146.29	30,137.58		29,490.60
53	TOTAL LIABILITIES AND FUND BALANCE	355,073.87	34,770.17		29,490.60



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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)	11,188.75	93,290.71	93,993.98	
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)			16,851.84	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,188.75	93,290.71	110,845.82	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			19,293.96	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			19,293.96	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,877.83	
48	Fund Balance for Budget	11,188.75	93,290.71	83,674.03	
52	TOTAL FUND BALANCE/EQUITY	11,188.75	93,290.71	91,551.86	
53	TOTAL LIABILITIES AND FUND BALANCE	11,188.75	93,290.71	110,845.82	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				8,701.82
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				8,701.82
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				8,701.82
52	TOTAL FUND BALANCE/EQUITY				8,701.82
53	TOTAL LIABILITIES AND FUND BALANCE				8,701.82



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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)	13,247.97	79,056.68		10,385.03
02	Taxes Receivable - Real and Personal (120-149)				2,658.32
03	Taxes Receivable - Protested (150-159)				614.79
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,247.97	79,056.68		13,658.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				3,273.11
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				3,273.11
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		12,000.00		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	13,247.97	67,056.68		10,385.03
52	TOTAL FUND BALANCE/EQUITY	13,247.97	79,056.68		10,385.03
53	TOTAL LIABILITIES AND FUND BALANCE	13,247.97	79,056.68		13,658.14



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		55,116.32		
02	Taxes Receivable - Real and Personal (120-149)		1,991.58		
03	Taxes Receivable - Protested (150-159)		550.61		
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		57,658.51		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,542.19		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,542.19		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		55,116.32		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		55,116.32		
53	TOTAL LIABILITIES AND FUND BALANCE		57,658.51		



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Balance Sheet

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



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



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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)			27,684.22	13,274.40
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			27,684.22	13,274.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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			27,684.22	13,274.40
52	TOTAL FUND BALANCE/EQUITY			27,684.22	13,274.40
53	TOTAL LIABILITIES AND FUND BALANCE			27,684.22	13,274.40



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	252,558.16	213,270.69		
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	252,558.16	213,270.69		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	252,558.16	213,270.69		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	252,558.16	213,270.69		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	252,558.16	213,270.69		



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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	526,227.29	502,041.62
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23,795.96	49,182.30
1190 Penalties and Interest on Taxes	2,252.99	6,955.24
1510 Interest Earnings	4,283.55	5,646.46
1900 Other Revenue from Local Sources	12.01	254.84
3110 Direct State Aid	580,965.21	659,277.62
3111 Quality Educator	77,184.67	73,418.67
3112 At Risk Student	0.00	9,312.19
3113 Indian Education For All	5,610.00	5,324.40
3114 American Indian Achievement Gap	2,800.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	52,815.83	45,726.87
3120 State Guaranteed Tax Base Aid	275,329.60	268,087.60
3444 State School Block Grant	69,959.28	69,959.28
3730 HB645 State Special Education Allowable Costs	2,165.99	0.00
7800 ARRA - State Fiscal Stabilization Fund	65,554.66	0.00
7810 Education Jobs Fund	54,795.55	773.22
9710 Residual Equity Transfers In	15,000.00	7,956.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,758,752.59	1,705,717.07

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	253.70
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	706,149.21	767,602.93
2XX Personal Services - Employee Benefits	86,607.92	85,895.65
4XX Purchased Property Services	5,573.21	4,401.87
6XX Supplies and Materials	48,079.08	43,789.27
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	1,400.00
6XX Supplies and Materials	0.00	77.74
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	24,810.60	25,067.92
2XX Personal Services - Employee Benefits	2,765.14	3,925.54
3XX Purchased Professional and Technical Services	0.00	1,960.00
5XX Other Purchased Services	0.00	1,620.24
6XX Supplies and Materials	413.71	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			4XX Purchased Property Services	480.00	480.00
			6XX Supplies and Materials	8,392.34	6,866.18
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	30,475.00	31,200.00
			2XX Personal Services - Employee Benefits	4,694.79	4,579.35
			3XX Purchased Professional and Technical Services	1,141.00	899.50
			5XX Other Purchased Services	3,421.85	1,475.56
			6XX Supplies and Materials	3,560.68	1,574.31
			810 Dues and Fees	4,735.50	4,737.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	115,219.25	106,087.13
			2XX Personal Services - Employee Benefits	9,122.51	9,528.91
			5XX Other Purchased Services	175.00	399.30
			6XX Supplies and Materials	234.78	1,104.43
			810 Dues and Fees	494.00	494.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	19,327.28	27,802.27
			2XX Personal Services - Employee Benefits	3,583.16	15,804.44
			3XX Purchased Professional and Technical Services	5,950.00	6,975.00
			4XX Purchased Property Services	954.66	1,057.32
			5XX Other Purchased Services	1,648.57	8,057.91
			6XX Supplies and Materials	1,503.04	2,879.09
			810 Dues and Fees	162.00	264.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	57,355.47	60,904.74
			2XX Personal Services - Employee Benefits	12,544.08	13,491.65
			3XX Purchased Professional and Technical Services	58.80	0.00
			4XX Purchased Property Services	131,294.87	107,825.69
			5XX Other Purchased Services	17,250.19	19,736.70
			6XX Supplies and Materials	32,889.22	32,204.35
			7XX Property and Equipment Acquisition	0.00	23,241.60
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	24,772.00	15,708.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	86,707.22	95,520.27
			2XX Personal Services - Employee Benefits	21,558.94	21,342.72
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	4,224.33	4,222.65
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,525.00	3,525.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0883-20543461

50 Teton County
0883 Choteau 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
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			5XX Other Purchased Services	245.84	791.69
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,864.00	7,708.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,908.30	0.00
			2XX Personal Services - Employee Benefits	2,411.79	27,661.68
			6XX Supplies and Materials	3,887.10	639.68
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,814.50	1,311.89
			2XX Personal Services - Employee Benefits	161.21	64.76
			5XX Other Purchased Services	10,366.99	6,169.50
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,300.00	1,350.00
			2XX Personal Services - Employee Benefits	8.43	7.18
			5XX Other Purchased Services	887.38	632.93
			6XX Supplies and Materials	608.00	587.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,433.63	2,304.84
			2XX Personal Services - Employee Benefits	104.37	373.92
			5XX Other Purchased Services	9,060.75	27,763.19
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	15,617.00	15,667.00
			2XX Personal Services - Employee Benefits	121.65	62.59
			3XX Purchased Professional and Technical Services	2,000.00	2,000.00
			5XX Other Purchased Services	4,725.00	4,819.35
			6XX Supplies and Materials	2,612.98	865.16
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	65,554.66	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,795.55	773.22
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	20,524.31	2,226.41
			5XX Other Purchased Services	0.00	962.56



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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
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	9,165.51	8,919.54
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	746.65	0.00
940	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	75,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,775,780.00	1,679,646.02

Schedule Of Changes Worksheet

Beginning Fund Balance					278,862.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,705,717.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,679,646.02	(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	23,008.58	Less Last Year	12,795.59	(4b)	10,212.99	
					10,212.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					315,146.29	(5)



Trustees' Financial Summary

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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	62,261.07	66,667.33
1190 Penalties and Interest on Taxes	213.79	687.94
1510 Interest Earnings	289.21	443.91
2220 County On-Schedule Trans Reimb	22,157.91	24,733.63
3210 State On-Schedule Trans Reimb	21,832.00	22,532.16
3444 State School Block Grant	3,902.51	3,902.51

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>110,656.49</u>	<u>118,967.48</u>
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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	6,500.00	6,500.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,280.39	3,150.00
27XX Student Transportation Services		
5XX Other Purchased Services	100,333.14	106,339.80

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>110,113.53</u>	<u>115,989.80</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance	27,159.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,967.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,989.80	(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)	30,137.58	(5)



Trustees' Financial Summary

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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	151.11	313.01
1611 National School Lunch Program	75,880.31	66,353.92
1632 Daily Adult Sales	4,210.30	4,220.59
1634 Daily Ala Carte Sales	1,029.75	1,490.75
1900 Other Revenue from Local Sources	2,331.11	2,045.83
3220 State Food Services Match	366.09	0.00
4550 Federal Child Nutrition	82,972.60	75,975.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166,941.27	150,399.92

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	52,298.30	44,660.58
2XX Personal Services - Employee Benefits	0.00	11,434.84
6XX Supplies and Materials	112,275.36	92,739.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	164,573.66	148,835.25

Schedule Of Changes Worksheet

Beginning Fund Balance	27,925.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150,399.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	148,835.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,490.60	(5)



Trustees' Financial Summary

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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
1510 Interest Earnings	96.16	131.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96.16	131.92

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	11,056.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131.92	(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)	11,188.75	(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	846.19	1,245.28
2240 County Retirement Distribution	197,138.62	194,805.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	197,984.81	196,051.04

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	125,920.15	116,711.85
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,152.31	3,516.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,575.63	5,610.24
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	17,227.91	15,960.96
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,952.57	3,136.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,944.60	8,391.05
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	599.53	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,398.95	14,876.02
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	14,704.00	18,525.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	297.68	192.72
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	199.42	207.37
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	206.49	338.56
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,888.00	1,907.46
910 Food Services		



Trustees' Financial Summary

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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	7,187.22	6,332.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>201,254.46</u>	<u>195,707.07</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					92,946.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					196,051.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					195,707.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,290.71	(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
100 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	97,285.04
150 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	0.26
175 Title I - Achievement Award (AYP)	
4650 Federal Miscellaneous Grants from OPI	7,508.00
271 Indirect Cost Recovery Aggregate Pool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	0.26
300 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	10,200.00
335 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	140,606.36
370 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	51,790.24
400 RSBG Sp. Ed. Resource Transfer	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	4,222.65
458 SPDG - RTI Sustaining Schools (Part B Preschool)	
4580 IDEA, Part D, State Program Improvement	2,000.00
560 Private - Diamond 4D Ranch Donation/Grant	
1900 Other Revenue from Local Sources	2,472.26
700 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
750 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	23,373.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	1,604.33
800 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,071.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	361,860.40

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

PRC Program Function Object	2012 Value
100 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	82,366.63
2XX Personal Services - Employee Benefits	10,886.03



Trustees' Financial Summary

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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
100 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	4,000.38
221X Improvement of Instruction Services	
5XX Other Purchased Services	32.00
	97,285.04
100 Subtotal	
150 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.26
271 Indirect Cost Recovery Aggregate Pool	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	80.84
300 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8,856.54
2XX Personal Services - Employee Benefits	1,343.46
	10,200.00
300 Subtotal	
335 Medicaid	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	140,606.36
370 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	46,782.79
7XX Property and Equipment Acquisition	5,007.45
	51,790.24
370 Subtotal	
400 RSBG Sp. Ed. Resource Transfer	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	4,222.65
458 SPDG - RTI Sustaining Schools (Part B Preschool)	
458 IDEA State Program Improvement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,000.00



Trustees' Financial Summary

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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
560 Private - Diamond 4D Ranch Donation/Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,472.26
700 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	1,727.00
750 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	19,915.81
2XX Personal Services - Employee Benefits	3,457.19
	23,373.00
750 Subtotal	
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	1,598.50
2XX Personal Services - Employee Benefits	5.83
	1,604.33
752 Subtotal	
800 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	14,890.75
2XX Personal Services - Employee Benefits	1,053.05
3XX Purchased Professional and Technical Services	1,016.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,111.20
	19,071.00
800 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	354,432.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						76,246.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						361,860.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						354,432.98	(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	7,877.83	Less Last Year	0.00	(4b)		7,877.83	
						7,877.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						91,551.86	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Title I, Part A, Improving Basic Programs	97,285.04	97,285.04	0.00
150 Title I, Part A, Improving Basic Programs	0.26	0.26	0.00
175 Title I - Achievement Award (AYP)	7,508.00	0.00	7,508.00
271 Indirect Cost Recovery Aggregate Pool	0.26	80.84	-80.58
300 IDEA Part B (Trans from Coop)	10,200.00	10,200.00	0.00
335 Medicaid	140,606.36	140,606.36	0.00
370 Quality Schools Facility Grant	51,790.24	51,790.24	0.00
400 RSBG Sp. Ed. Resource Transfer	4,222.65	4,222.65	0.00
458 SPDG - RTI Sustaining Schools (Part B Preschool)	2,000.00	2,000.00	0.00
560 Private - Diamond 4D Ranch Donation/Grant	2,472.26	2,472.26	0.00
700 Gifted and Talented	1,727.00	1,727.00	0.00
750 Title II, Part A, Teacher/Principal Train/Recruit	23,373.00	23,373.00	0.00
752 ARRA - Title I Part A	1,604.33	1,604.33	0.00
800 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	19,071.00	19,071.00	0.00
Total	361,860.40	354,432.98	7,427.42



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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	94.08	134.96
5300 Operating Transfers from Other Funds	746.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	840.73	134.96

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance		11,566.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		134.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,000.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		8,701.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

27 - Litigation Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
5200 Sale or Compensation for Loss of Assets	0.00	7,956.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	7,956.76

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	15,000.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	15,000.00	7,956.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,000.00	22,956.76

Schedule Of Changes Worksheet

Beginning Fund Balance	15,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,956.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,956.76	(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)		0.00 (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	98.75	150.49
3281 State Technology Aid	1,775.82	1,685.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,874.57	1,835.68

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	11,412.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,835.68	(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)	13,247.97	(5)



Trustees' Financial Summary

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Submit ID: 0883-20543461

50 Teton County
0883 Choteau Elem

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	29.81	628.21
940		
9710 Residual Equity Transfers In	75,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>75,029.81</u>	<u>628.21</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	12,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>12,000.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		78,428.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		628.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,000.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	12,000.00		
Less Last Year	0.00		(4b)
		12,000.00	
		12,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		79,056.68	(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	33,687.17	46,530.61
1190 Penalties and Interest on Taxes	150.83	483.90
1510 Interest Earnings	267.04	234.37
3120 State Guaranteed Tax Base Aid	20,712.57	24,925.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,817.61	72,174.17

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	50,000.00	55,000.00
850 Interest on Debt	16,075.00	13,325.00
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,325.00	68,575.00

Schedule Of Changes Worksheet

Beginning Fund Balance					6,785.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,174.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,575.00	(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	
Ending Fund Balance (1 + 2 - 3 + 4)					10,385.03	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	36,451.48	36,533.56
1190 Penalties and Interest on Taxes	149.89	462.11
1510 Interest Earnings	442.80	653.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,044.17	37,649.47

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	33,599.00	29,214.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,599.00	29,214.10

Schedule Of Changes Worksheet

Beginning Fund Balance		46,680.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,649.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		29,214.10	(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
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		55,116.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	47,453.86	48,645.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,453.86	48,645.14

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	37,513.28	51,842.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,513.28	51,842.41

Schedule Of Changes Worksheet

Beginning Fund Balance	30,881.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,645.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,842.41	(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)	27,684.22	(5)



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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	181.70	154.74
1920 Contributions/Donations from Private Sources	0.00	8,000.00
5200 Sale or Compensation for Loss of Assets	0.00	6,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	181.70	14,654.74

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		
7XX Property and Equipment Acquisition	0.00	22,280.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	22,280.00

Schedule Of Changes Worksheet

Beginning Fund Balance	20,899.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,654.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,280.00	(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)	13,274.40	(4)
		(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	67,821.02	68,968.26
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	8,846.88	8,856.54
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	902,576.49	859,412.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,199.95	2,961.23
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	109,380.69	81,445.91
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	24,772.00	20,715.45
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	38,390.25
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	38,390.25

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,795.90
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	55,281.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	121,085.64
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	95,520.27	0.00	0.00	0.00	
280	1XXX	2XX	21,342.72	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	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	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	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	4,222.65	0.00	0.00	0.00	
Totals			121,085.64	0.00	0.00	0.00	121,085.64

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	7,002.00	0.00	0.00	0.00	7,002.00
Land Improvements	41,743.50	0.00	10,000.00	0.00	51,743.50
Buildings	1,741,415.01	0.00	14,170.00	0.00	1,755,585.01
Machinery and Equipment	130,776.69	0.00	22,280.00	0.00	153,056.69
Construction in Progress	24,170.00	0.00	403,349.60	24,170.00	403,349.60
Totals at Historical Cost	1,945,107.20	0.00	449,799.60	24,170.00	2,370,736.80
Less Accumulated Depreciation For:					
Improvement Accum	11,867.04	0.00	2,587.18	0.00	14,454.22
Building Accum	790,953.42	0.00	45,385.66	0.00	836,339.08
Machinery and Equipment Accum	79,026.48	0.00	9,821.53	0.00	88,848.01
Total Accumulated Depreciation	881,846.94	0.00	57,794.37	0.00	939,641.31
Governmental Activities, Capital Assets, net	1,063,260.26	0.00	392,005.23	24,170.00	1,431,095.49

* 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)	4,764.42	0.00	0.00
General Administration (23XX)	868.48	0.00	0.00
Operations and Maintenance (26XX)	2,819.09	0.00	0.00
Transportation (27XX)	0.00	0.00	0.00
Food Service (31XX)	1,369.54	0.00	0.00
Unallocated	47,972.84	0.00	0.00
Total Depreciation for FY2012	57,794.37	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
06/30/1995	240,000.00	0.00	55,000.00	0.00	185,000.00	60,000.00	125,000.00
Compensated Absences	88,824.22	5,738.33	0.00	8,475.75	86,086.80	0.00	86,086.80
Other Post Employment Benefits	115,033.00	0.00	0.00	0.00	115,033.00	0.00	0.00
Total Governmental Activity	443,857.22	5,738.33	55,000.00	8,475.75	386,119.80	60,000.00	211,086.80
Long-Term Liabilities							

* 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.