



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0547-84126632**

**29 McCone County  
0547 Circle 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:** Della Van Horn

**Phone #:** (406) 485-3600

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Jay Wright

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Jackie Becker

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: CSA/Infinite Visions

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 #
025	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040537	84.358A
032	MCT GATES	LOCAL	LOCAL	
037	State OTO Indian Education for All	STATE		state
046	Title I, Part A, Improvement Grants	FEDERAL		84.010
050	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
054	DPHHS/MOST	STATE	STATE	
057	OBSOLETE RETIREE INS ACCNT	LOCAL		
058	Quality Schools Facility Grant	STATE		NA
321	Title I Improving Basic Programs	FEDERAL		84.010A
322	Title I Improving Basic Programs	FEDERAL		84.010A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	261,398.92	38,480.53	28,655.74	
02	Taxes Receivable - Real and Personal (120-149)	24,793.93	5,811.92	878.16	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	286,192.85	44,292.45	29,533.90	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	24,793.93	5,811.92	878.16	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	24,793.93	5,811.92	878.16	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	261,398.92	38,480.53	28,655.74	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	261,398.92	38,480.53	28,655.74	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	286,192.85	44,292.45	29,533.90	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,400.08	63,781.77	35,001.60	6,492.00
02	Taxes Receivable - Real and Personal (120-149)	11.43			39.48
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,411.51	63,781.77	35,001.60	6,531.48
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11.43			39.48
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	11.43			39.48
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,400.08	63,781.77	35,001.60	6,492.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,400.08	63,781.77	35,001.60	6,492.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,411.51	63,781.77	35,001.60	6,531.48



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,441.78
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				4,441.78
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				4,441.78
52	<b>TOTAL FUND BALANCE/EQUITY</b>				4,441.78
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				4,441.78



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,519.28	39,184.95		
02	Taxes Receivable - Real and Personal (120-149)	349.61			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	29,868.89	39,184.95		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	349.61			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	349.61			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	29,519.28	39,184.95		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	29,519.28	39,184.95		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	29,868.89	39,184.95		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	762.35	67,914.98		
02	Taxes Receivable - Real and Personal (120-149)		563.89		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	762.35	68,478.87		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		563.89		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		563.89		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	762.35	67,914.98		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	762.35	67,914.98		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	762.35	68,478.87		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		63,000.00	17,597.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		63,000.00	17,597.84	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		63,000.00	17,597.84	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		63,000.00	17,597.84	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		63,000.00	17,597.84	



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	377,490.01	405,727.22
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	60,362.03	23,733.59
1190 Penalties and Interest on Taxes	5,428.90	4,090.72
1510 Interest Earnings	4,086.18	2,788.78
1900 Other Revenue from Local Sources	1,277.74	2,211.58
3110 Direct State Aid	347,091.12	409,164.78
3111 Quality Educator	43,643.57	44,991.18
3112 At Risk Student	0.00	5,109.03
3113 Indian Education For All	3,202.80	3,182.40
3114 American Indian Achievement Gap	1,000.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	28,870.17	32,573.90
3120 State Guaranteed Tax Base Aid	94,552.64	97,033.05
3444 State School Block Grant	74,859.29	74,859.29
3460 Montana Oil and Gas Tax	5,497.52	3,200.25
3730 HB645 State Special Education Allowable Costs	1,333.57	0.00
7800 ARRA - State Fiscal Stabilization Fund	39,164.89	0.00
7810 Education Jobs Fund	32,736.98	479.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,120,597.41</b>	<b>1,110,345.65</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	408,065.44	494,448.64
2XX Personal Services - Employee Benefits	106,521.98	81,288.59
3XX Purchased Professional and Technical Services	5,993.27	5,363.31
4XX Purchased Property Services	5,373.90	1,122.50
5XX Other Purchased Services	632.90	425.98
6XX Supplies and Materials	81,641.35	65,680.24
8XX Other Expenditures	2,391.63	289.25
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	15,442.43	29,709.84
2XX Personal Services - Employee Benefits	97.05	168.00
6XX Supplies and Materials	813.87	257.50
8XX Other Expenditures	89.13	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	15,045.03	36,323.18
2XX Personal Services - Employee Benefits	4,231.33	8,759.85
3XX Purchased Professional and Technical Services	2,450.00	2,550.00
5XX Other Purchased Services	2,359.54	3,358.64



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			6XX Supplies and Materials	610.15	8,033.46
			810 Dues and Fees	0.00	5,056.49
			8XX Other Expenditures	7,397.57	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	56,216.89	57,301.57
			2XX Personal Services - Employee Benefits	11,295.40	12,916.45
			5XX Other Purchased Services	218.87	1,980.68
			6XX Supplies and Materials	1,010.26	1,256.58
			810 Dues and Fees	519.00	643.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	17,607.54	18,562.50
			2XX Personal Services - Employee Benefits	5,079.69	5,702.18
			3XX Purchased Professional and Technical Services	231.57	0.00
			6XX Supplies and Materials	1,509.79	1,916.39
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	41,575.37	41,926.24
			2XX Personal Services - Employee Benefits	7,717.92	8,292.44
			4XX Purchased Property Services	69,509.12	32,324.67
			5XX Other Purchased Services	11,757.46	14,263.82
			6XX Supplies and Materials	29,716.79	26,656.17
			8XX Other Expenditures	436.68	710.52
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,232.29	0.00
			4XX Purchased Property Services	8,567.63	1,167.70
			6XX Supplies and Materials	1,161.09	1,555.85
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	49,419.72	60,217.24
			2XX Personal Services - Employee Benefits	1,871.56	1,905.49
			5XX Other Purchased Services	865.64	337.32
			6XX Supplies and Materials	1,228.88	831.55
			8XX Other Expenditures	108.38	800.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,600.86	2,533.59
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	997.28	4,170.39
			5XX Other Purchased Services	948.37	0.00
			6XX Supplies and Materials	287.87	1,237.10
			8XX Other Expenditures	9.00	0.00
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	20,018.18	22,034.62



# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	474.07	577.22
			4XX Purchased Property Services	0.00	395.72
			5XX Other Purchased Services	1,360.14	646.05
			6XX Supplies and Materials	2,225.26	701.03
			8XX Other Expenditures	798.65	0.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	38,331.36	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	833.53	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	32,736.98	479.88
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	7,944.13	4,564.12
			2XX Personal Services - Employee Benefits	622.07	288.37
			6XX Supplies and Materials	5,486.52	962.18
			8XX Other Expenditures	950.00	0.00
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	22,411.28
<b>910</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX Student Transportation Services</b>			
			7XX Property and Equipment Acquisition	60,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,154,638.38</u>	<u>1,095,105.38</u>



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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						304,560.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,110,345.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,095,105.38	(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	58,402.09	(4b)		-58,402.09	
						-58,402.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						261,398.92	(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	87,391.79	107,027.94
1190 Penalties and Interest on Taxes	642.07	772.02
1510 Interest Earnings	461.16	275.19
2220 County On-Schedule Trans Reimb	21,905.66	23,165.90
3210 State On-Schedule Trans Reimb	21,905.66	23,165.90
3444 State School Block Grant	3,140.90	3,140.90
3460 Montana Oil and Gas Tax	879.57	812.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	136,326.81	158,360.30

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	4,425.00	0.00
5XX Other Purchased Services	146,874.00	153,430.60
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	8,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	151,299.00	161,430.60

### Schedule Of Changes Worksheet

Beginning Fund Balance	41,550.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	158,360.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	161,430.60	(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)	38,480.53	(5)



# Trustees' Financial Summary

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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	5,913.72	16,870.95
1190 Penalties and Interest on Taxes	23.45	114.27
1510 Interest Earnings	97.66	169.97
3460 Montana Oil and Gas Tax	76.65	132.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,111.48	17,287.75

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	11,367.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,287.75	(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)	28,655.74	(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
1110 District Tax Levy	11.43	0.00
1190 Penalties and Interest on Taxes	7.82	0.00
1510 Interest Earnings	15.25	12.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>34.50</b>	<b>12.07</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,388.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12.07	(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)					1,400.08	(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	640.31	510.10
2240 County Retirement Distribution	110,729.27	111,530.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	111,369.58	112,040.90

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	56,405.62	73,034.73
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,134.56	4,388.42
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	2,079.63	5,365.28
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	7,770.69	8,463.98
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,433.84	2,741.86
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	5,746.83	6,192.90
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	611.65	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,831.13	8,894.65
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,767.05	3,254.72
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,298.42	0.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	115.22	0.00
<b>781 Education Jobs Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,525.13	70.88
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,098.09	674.16



# 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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				97,817.86	113,081.58

#### Schedule Of Changes Worksheet

Beginning Fund Balance					64,822.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					112,040.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					113,081.58 (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)					63,781.77 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,670.55
<b>032 MCT GATES</b>	
1900 Other Revenue from Local Sources	679.00
<b>046 Title I, Part A, Improvement Grants</b>	
4650 Federal Miscellaneous Grants from OPI	15,302.00
<b>054 DPHHS/MOST</b>	
3290 State - Other State Grants	5,000.00
<b>057 OBSOLETE RETIREE INS ACCNT</b>	
1900 Other Revenue from Local Sources	5,769.80
<b>058 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	10,000.00
<b>321 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	23,808.00
<b>322 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	77,480.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	156,709.35

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

PRC Program Function Object	2012 Value
<b>025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	3,500.04
5XX Other Purchased Services	125.00
6XX Supplies and Materials	15,045.51
<b>025 Subtotal</b>	18,670.55
<b>032 MCT GATES</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	165.00
<b>037 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	478.13
6XX Supplies and Materials	52.00



# 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
			037 Subtotal	530.13
050	State OTO Capital Invest & Deferred Maintenance			
	366 OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services		
		4XX Purchased Property Services		12,214.12
		6XX Supplies and Materials		1,361.87
		050 Subtotal		13,575.99
054	DPHHS/MOST			
	329 State Miscellaneous Grants			
		1XXX Instruction		
		1XX Personal Services - Salaries		4,187.30
		6XX Supplies and Materials		812.70
		054 Subtotal		5,000.00
058	Quality Schools Facility Grant			
	372 Quality Schools Facility Grant Program			
		26XX Operation and Maintenance of Plant Services		
		7XX Property and Equipment Acquisition		9,391.18
321	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
		6XX Supplies and Materials		23,807.73
322	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
		1XX Personal Services - Salaries		59,726.25
		2XX Personal Services - Employee Benefits		13,370.31
		6XX Supplies and Materials		4,384.58
		322 Subtotal		77,481.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				148,621.72



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						26,913.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						156,709.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						148,621.72	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,001.60	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	18,670.55	18,670.55	0.00
032 MCT GATES	679.00	165.00	514.00
037 State OTO Indian Education for All	0.00	530.13	-530.13
046 Title I, Part A, Improvement Grants	15,302.00	0.00	15,302.00
050 State OTO Capital Invest & Deferred Maintenance	0.00	13,575.99	-13,575.99
054 DPHHS/MOST	5,000.00	5,000.00	0.00
057 OBSOLETE RETIREE INS ACCNT	5,769.80	0.00	5,769.80
058 Quality Schools Facility Grant	10,000.00	9,391.18	608.82
321 Title I Improving Basic Programs	23,808.00	23,807.73	0.27
322 Title I Improving Basic Programs	77,480.00	77,481.14	-1.14
<b>Total</b>	<u>156,709.35</u>	<u>148,621.72</u>	<u>8,087.63</u>



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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	1,857.41	161.01
1190 Penalties and Interest on Taxes	35.48	20.96
1340 Fees for Adult Education	140.00	719.00
1510 Interest Earnings	131.15	102.47
3460 Montana Oil and Gas Tax	42.32	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,206.36	1,003.44

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	348.00	1,807.70
8XX Other Expenditures	0.00	186.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	5,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	348.00	6,993.70

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,482.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,003.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,993.70	(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)	6,492.00	(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
1110 District Tax Levy	6,225.81	6,024.10
1190 Penalties and Interest on Taxes	30.10	63.39
1510 Interest Earnings	312.70	247.37
3281 State Technology Aid	1,052.33	1,051.51
3460 Montana Oil and Gas Tax	80.38	44.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,701.32	7,431.02

### 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		
3XX Purchased Professional and Technical Services	3,646.43	4,025.95
4XX Purchased Property Services	2,485.50	360.00
6XX Supplies and Materials	683.23	2,367.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,815.16	6,753.33

### Schedule Of Changes Worksheet

Beginning Fund Balance	28,841.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,431.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,753.33	(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)	29,519.28	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	386.55	330.43
3445 State Combined Fund School Block Grant	4,978.38	4,978.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,364.93	5,308.81

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	0.00	2,449.80
<b>27XX Student Transportation Services</b>		
6XX Supplies and Materials	4,750.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,750.00	2,449.80

### Schedule Of Changes Worksheet

Beginning Fund Balance	36,325.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,308.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,449.80	(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)	39,184.95	(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	26,282.16	25,227.17
1190 Penalties and Interest on Taxes	195.10	266.19
1510 Interest Earnings	1,674.97	855.15
3460 Montana Oil and Gas Tax	336.44	186.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	28,488.67	26,535.49

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	8,818.73
4XX Purchased Property Services	2,115.90	17,797.39
6XX Supplies and Materials	0.00	2,298.55
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	92,873.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,115.90	121,788.18

### Schedule Of Changes Worksheet

Beginning Fund Balance		163,167.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,535.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		121,788.18	(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)		67,914.98	(5)



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

### 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
5300 Operating Transfers from Other Funds	0.00	13,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	50,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	63,000.00

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,000.00	(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)	63,000.00	(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
1510 Interest Earnings	0.00	3.82
1700 Student Extracurricular Activity Receipts	7,630.13	0.00
1XXX Revenues from Student Activities	0.00	7,646.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,630.13	7,650.12

### 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	6,878.95	7,322.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,878.95	7,322.09

### Schedule Of Changes Worksheet

Beginning Fund Balance	17,269.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,650.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,322.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	17,597.84	(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	19,509.48	25,103.26
XX	39X 1XXX 112	Certified Teacher Staff Salaries	515.56	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	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	528,816.21	535,973.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,037.31	33,584.12
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	211.13	78.87
XX	XXX 26XX 41X	Energy Utility Services	23,181.55	19,895.29
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	92,873.51
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,034.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,034.15

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,677.54
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,169.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	65,825.19
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	60,217.24	0.00	0.00	0.00	
280	1XXX	2XX	1,905.49	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	337.32	0.00	0.00	0.00	
280	1XXX	6XX	831.55	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	2,533.59	0.00	0.00	0.00	
<b>Totals</b>			65,825.19	0.00	0.00	0.00	65,825.19

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

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



# Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	33,280.00	0.00	0.00	0.00	33,280.00
Land Improvements	32,204.00	0.00	0.00	0.00	32,204.00
*** Buildings	559,897.00	0.00	82,873.51	0.00	642,770.51
*** Machinery and Equipment	170,310.00	0.00	10,000.00	0.00	180,310.00
Totals at Historical Cost	795,691.00	0.00	92,873.51	0.00	888,564.51
Less Accumulated Depreciation For:					
Improvement Accum	32,204.00	0.00	0.00	0.00	32,204.00
Building Accum	233,256.84	0.00	7,083.00	0.00	240,339.84
Machinery and Equipment Accum	71,879.07	0.00	22,830.00	0.00	94,709.07
Total Accumulated Depreciation	337,339.91	0.00	29,913.00	0.00	367,252.91
Governmental Activities, Capital Assets, net	458,351.09	0.00	62,960.51	0.00	521,311.60

\* 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)	150.00	0.00	0.00
Operations and Maintenance (26XX)	7,018.00	0.00	0.00
Food Service (31XX)	1,501.00	0.00	0.00
Extracurricular (34XX, 35XX)	18,567.00	0.00	0.00
Unallocated	2,677.00	0.00	0.00
Total Depreciation for FY2012	29,913.00	0.00	0.00

\*\*\* Has comment.



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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	19,586.27	0.00	0.00	3,569.77	16,016.50	0.00	16,016.50
Total Governmental Activity							
Long-Term Liabilities	19,586.27	0.00	0.00	3,569.77	16,016.50	0.00	16,016.50

\* 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.