



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

**29 McCone County
0548 Circle H S**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: 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.



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County

0548 Circle H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
007	Vo Ed State All Prgms	STATE	state	State
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040528	84.358A
047	Title I, Part A, Improvement Grants	FEDERAL		84.010
117	STW SALE (School to Work)	LOCAL	LOCAL	LOCAL
829	Vo Ed Carl Perkins Basic Grant	FEDERAL	2905488105BG	84.048A



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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)	167,562.83	26,313.29	20,260.87	9,178.95
02	Taxes Receivable - Real and Personal (120-149)	22,588.41	2,819.37	651.19	
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)				12,179.78
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	190,151.24	29,132.66	20,912.06	21,358.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,588.41	2,819.37	651.19	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,588.41	2,819.37	651.19	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				12,179.78
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	167,562.83	26,313.29	20,260.87	9,178.95
52	TOTAL FUND BALANCE/EQUITY	167,562.83	26,313.29	20,260.87	21,358.73
53	TOTAL LIABILITIES AND FUND BALANCE	190,151.24	29,132.66	20,912.06	21,358.73



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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)	917.38	69,091.91	77,753.35	5,686.08
02	Taxes Receivable - Real and Personal (120-149)	350.50			194.15
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	1,267.88	69,091.91	77,753.35	5,880.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	350.50			194.15
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	350.50			194.15
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	917.38	69,091.91	77,753.35	5,686.08
52	TOTAL FUND BALANCE/EQUITY	917.38	69,091.91	77,753.35	5,686.08
53	TOTAL LIABILITIES AND FUND BALANCE	1,267.88	69,091.91	77,753.35	5,880.23



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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)	3,829.71		315.00	
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)	2,200.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,029.71		315.00	
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	6,029.71		315.00	
52	TOTAL FUND BALANCE/EQUITY	6,029.71		315.00	
53	TOTAL LIABILITIES AND FUND BALANCE	6,029.71		315.00	



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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)	17,785.86	19,819.51		
02	Taxes Receivable - Real and Personal (120-149)	387.09			
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	18,172.95	19,819.51		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	387.09			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	387.09			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	17,785.86	19,819.51		
52	TOTAL FUND BALANCE/EQUITY	17,785.86	19,819.51		
53	TOTAL LIABILITIES AND FUND BALANCE	18,172.95	19,819.51		



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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)	1,726.59	42,438.07		
02	Taxes Receivable - Real and Personal (120-149)		1,573.48		
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)				
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	1,726.59	44,011.55		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,573.48		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,573.48		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,726.59	42,438.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,726.59	42,438.07		
53	TOTAL LIABILITIES AND FUND BALANCE	1,726.59	44,011.55		



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			38,547.75	
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			38,547.75	
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			38,547.75	
52	TOTAL FUND BALANCE/EQUITY			38,547.75	
53	TOTAL LIABILITIES AND FUND BALANCE			38,547.75	



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,260.08	54,245.88		
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	23,260.08	54,245.88		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	23,260.08	54,245.88		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	23,260.08	54,245.88		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	23,260.08	54,245.88		



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

Balance Sheet

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

Balance Sheet

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	345,472.84	339,026.40
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	27,673.19	17,030.18
1190 Penalties and Interest on Taxes	4,169.72	2,800.86
1510 Interest Earnings	2,478.86	1,967.05
1900 Other Revenue from Local Sources	3,925.72	2,073.85
3110 Direct State Aid	322,556.50	393,584.31
3111 Quality Educator	27,493.60	26,994.71
3112 At Risk Student	0.00	1,958.49
3113 Indian Education For All	1,958.40	2,019.60
3115 State Spec Ed Allowable Cost Pymt to Districts	24,905.21	26,969.53
3120 State Guaranteed Tax Base Aid	86,143.89	93,203.84
3444 State School Block Grant	62,184.51	62,184.51
3460 Montana Oil and Gas Tax	3,007.27	1,691.18
3730 HB645 State Special Education Allowable Costs	815.43	0.00
7800 ARRA - State Fiscal Stabilization Fund	36,396.47	0.00
7810 Education Jobs Fund	30,422.92	461.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	979,604.53	971,966.12

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	235,849.08	310,088.90
2XX Personal Services - Employee Benefits	66,341.37	49,824.77
3XX Purchased Professional and Technical Services	5,989.91	5,562.69
4XX Purchased Property Services	4,925.40	4,948.50
5XX Other Purchased Services	705.18	884.09
6XX Supplies and Materials	31,765.45	42,453.42
8XX Other Expenditures	551.62	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	16,275.96	7,670.04
2XX Personal Services - Employee Benefits	97.05	43.38
6XX Supplies and Materials	1,144.54	656.65
8XX Other Expenditures	89.12	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	15,045.03	26,555.46
2XX Personal Services - Employee Benefits	4,231.33	6,091.47
3XX Purchased Professional and Technical Services	2,450.00	2,550.00
5XX Other Purchased Services	2,173.95	3,189.68
6XX Supplies and Materials	492.24	8,015.42



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			810 Dues and Fees	6,928.64	5,483.59
			8XX Other Expenditures	60.00	230.25
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	56,453.28	44,068.10
			2XX Personal Services - Employee Benefits	13,800.91	13,607.73
			5XX Other Purchased Services	187.86	576.91
			6XX Supplies and Materials	1,526.22	633.26
			810 Dues and Fees	0.00	265.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	17,875.25	18,562.50
			2XX Personal Services - Employee Benefits	5,156.91	5,702.28
			3XX Purchased Professional and Technical Services	231.56	0.00
			6XX Supplies and Materials	1,509.78	1,916.39
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	54,490.61	46,965.86
			2XX Personal Services - Employee Benefits	8,998.90	15,199.37
			4XX Purchased Property Services	41,607.54	39,111.71
			5XX Other Purchased Services	11,726.06	14,185.41
			6XX Supplies and Materials	71,093.58	47,254.46
			8XX Other Expenditures	508.77	919.24
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,264.24	2,753.15
			4XX Purchased Property Services	8,439.27	1,070.19
			6XX Supplies and Materials	3,913.23	5,652.83
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	49,511.42	24,162.38
			2XX Personal Services - Employee Benefits	5,640.37	6,895.63
			4XX Purchased Property Services	595.00	0.00
			5XX Other Purchased Services	55.75	0.00
			6XX Supplies and Materials	737.46	1,569.71
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,590.34	1,606.26
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	1,853.28	14,148.23
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			4XX Purchased Property Services	844.35	4,170.39
			5XX Other Purchased Services	2,021.06	0.00
			6XX Supplies and Materials	448.44	3,907.67



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	68,644.76	66,511.00
			2XX Personal Services - Employee Benefits	1,261.59	1,345.44
			4XX Purchased Property Services	0.00	453.13
			5XX Other Purchased Services	35,259.96	33,825.13
			6XX Supplies and Materials	10,245.29	6,009.02
			810 Dues and Fees	6,735.00	1,704.00
			8XX Other Expenditures	2,185.19	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	25,775.07	0.00
			2XX Personal Services - Employee Benefits	10,621.40	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,422.92	461.61
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	1,359.86	2,027.05
			2XX Personal Services - Employee Benefits	3,983.91	3,950.41
			6XX Supplies and Materials	4,028.69	945.30
			8XX Other Expenditures	950.00	255.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	56,694.72
910					
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	60,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,018,670.95	963,334.78



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County

0548 Circle H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						176,575.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						971,966.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						963,334.78	(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	17,644.39	(4b)		-17,644.39	
						-17,644.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						167,562.83	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	1,959.06	61,221.53
1190 Penalties and Interest on Taxes	529.54	575.41
1510 Interest Earnings	733.96	265.10
2220 County On-Schedule Trans Reimb	23,746.51	23,877.73
3210 State On-Schedule Trans Reimb	23,746.51	23,940.73
3444 State School Block Grant	5,746.12	5,746.12
3460 Montana Oil and Gas Tax	17.86	296.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,479.56	115,923.48

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	4,534.80	9,411.66
5XX Other Purchased Services	117,435.36	120,664.45
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	121,970.16	135,076.11

Schedule Of Changes Worksheet

Beginning Fund Balance		45,465.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		115,923.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		135,076.11	(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)		26,313.29	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County

0548 Circle H S

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	2,856.80	12,967.39
1190 Penalties and Interest on Taxes	9.49	19.43
1510 Interest Earnings	65.05	116.14
3460 Montana Oil and Gas Tax	23.62	64.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,954.96	13,167.49

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		7,093.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,167.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		20,260.87	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	54,294.50	56,226.80
1632 Daily Adult Sales	278.75	815.20
1634 Daily Ala Carte Sales	5,235.16	4,922.88
3220 State Food Services Match	243.85	0.00
4550 Federal Child Nutrition	45,251.48	41,437.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,303.74	103,402.55

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	60,287.51	59,691.99
6XX Supplies and Materials	44,514.74	46,623.21
8XX Other Expenditures	1,911.00	1,485.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,713.25	107,800.78

Schedule Of Changes Worksheet

Beginning Fund Balance	24,092.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,402.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,800.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year 12,179.78 Less Last Year 10,515.52 (4a)	1,664.26	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	1,664.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,358.73	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	8,241.80	4,415.28
1190 Penalties and Interest on Taxes	272.99	103.80
1510 Interest Earnings	44.04	21.51
3460 Montana Oil and Gas Tax	71.19	19.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,630.02	4,559.77

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	8,286.16	5,124.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,286.16	5,124.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,481.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,559.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,124.00	(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)	917.38	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	565.92	561.00
2240 County Retirement Distribution	113,154.50	86,534.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,720.42	87,095.50

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	484.81	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	31,939.64	43,525.60
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	2,204.16	1,063.10
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,037.46	3,680.69
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,645.13	6,108.01
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,420.74	2,572.83
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,379.34	6,509.65
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	614.12	1,304.49
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,705.04	3,349.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	414.74	768.56
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	9,296.15	9,218.68
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,490.56	0.00
781 Education Jobs Fund		
1XXX Instruction		



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County

0548 Circle H S

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
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,119.99	63.98
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	8,348.54	8,554.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				87,100.42	86,719.09

Schedule Of Changes Worksheet

Beginning Fund Balance					68,715.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					87,095.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,719.09	(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)					69,091.91	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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
007 Vo Ed State All Prgms	
3900 State Career & Technical Ed Entitlement	1,525.00
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	33,075.82
047 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	7,508.00
117 STW SALE (School to Work)	
1945 Fees - Users/Resale of Supplies	36,165.83
829 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,302.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83,576.65

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

PRC Program Function Object	2012 Value
007 Vo Ed State All Prgms	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	2,044.93
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	8,969.87
5XX Other Purchased Services	485.00
6XX Supplies and Materials	23,620.95
026 Subtotal	33,075.82
117 STW SALE (School to Work)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,692.50
6XX Supplies and Materials	29,542.60
117 Subtotal	31,235.10
829 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	803.37
6XX Supplies and Materials	4,497.44



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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
829 Subtotal	5,300.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	71,656.66

Schedule Of Changes Worksheet

Beginning Fund Balance	65,833.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,576.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71,656.66 (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)	77,753.35 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Vo Ed State All Prgms	1,525.00	2,044.93	-519.93
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	33,075.82	33,075.82	0.00
047 Title I, Part A, Improvement Grants	7,508.00	0.00	7,508.00
117 STW SALE (School to Work)	36,165.83	31,235.10	4,930.73
829 Vo Ed Carl Perkins Basic Grant	5,302.00	5,300.81	1.19
Total	83,576.65	71,656.66	11,919.99



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	3,798.12	1,885.30
1190 Penalties and Interest on Taxes	41.70	27.28
1340 Fees for Adult Education	810.00	740.00
1510 Interest Earnings	107.01	60.53
3460 Montana Oil and Gas Tax	44.87	8.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,801.70	2,721.48

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,062.50	5,545.00
6XX Supplies and Materials	143.85	1,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,206.35	6,745.00

Schedule Of Changes Worksheet

Beginning Fund Balance		9,709.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,721.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,745.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,686.08	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	2,850.00	3,350.00
3260 State Driver's Education Reimbursement	1,962.46	2,200.00
6100 Material Prior Period Revenue Adjustments	0.00	-28.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,812.46	5,521.22

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	3,580.00	0.00
6XX Supplies and Materials	710.66	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,940.00
6XX Supplies and Materials	0.00	260.00
8XX Other Expenditures	0.00	497.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,290.66	4,697.92

Schedule Of Changes Worksheet

Beginning Fund Balance	5,206.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,521.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,697.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,029.71	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	6,341.03	6,101.14
1190 Penalties and Interest on Taxes	28.29	48.14
1510 Interest Earnings	121.01	129.95
3281 State Technology Aid	953.85	975.57
3460 Montana Oil and Gas Tax	51.70	28.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,495.88	7,283.75

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	135.02	0.00
5XX Other Purchased Services	2,981.25	0.00
6XX Supplies and Materials	254.76	2,972.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,371.03	2,972.23

Schedule Of Changes Worksheet

Beginning Fund Balance	13,474.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,283.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,972.23	(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)	17,785.86	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	140.47	156.72
1900 Other Revenue from Local Sources	762.45	0.00
3445 State Combined Fund School Block Grant	6,646.59	6,646.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,549.51	6,803.31

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		
4XX Purchased Property Services	0.00	2,449.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,449.80

Schedule Of Changes Worksheet

Beginning Fund Balance	15,466.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,803.31	(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)	19,819.51	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	0.00	2,510.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,510.58

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,212.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,212.27

Schedule Of Changes Worksheet

Beginning Fund Balance	428.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,510.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,212.27	(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)
	1,726.59	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	26,547.81	25,020.22
1190 Penalties and Interest on Taxes	460.64	209.68
1510 Interest Earnings	1,928.60	728.29
3460 Montana Oil and Gas Tax	211.12	118.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,148.17	26,076.80

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	7,086.63
4XX Purchased Property Services	25,931.98	53,157.38
6XX Supplies and Materials	789.51	3,699.95
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	92,873.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,721.49	156,817.45

Schedule Of Changes Worksheet

Beginning Fund Balance	173,178.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,076.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	156,817.45	(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)	42,438.07	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County

0548 Circle H S

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	61,947.93	76,717.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,947.93	76,717.40

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	60,429.33	69,934.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,429.33	69,934.10

Schedule Of Changes Worksheet

Beginning Fund Balance	31,764.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,717.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,934.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,547.75	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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	9,144.48
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,614.93	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	275,643.57	308,902.98
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,433.35	1,861.75
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	20,600.26	21,472.10
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	92,873.49
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	8,286.16	5,124.00
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

FY2011-12

Submit ID: 0548-08777686

29 McCone County

0548 Circle H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,603.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,603.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,867.46
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,028.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,233.98
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: 75%



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County

0548 Circle H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	24,162.38	0.00	0.00	0.00	
280	1XXX	2XX	6,895.63	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	1,569.71	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	1,606.26	0.00	0.00	0.00	
Totals			34,233.98	0.00	0.00	0.00	34,233.98

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

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County
0548 Circle H S

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	31,654.00	0.00	0.00	0.00	31,654.00
*** Buildings	853,126.00	0.00	82,873.51	0.00	935,999.51
*** Machinery and Equipment	276,178.00	0.00	10,000.00	0.00	286,178.00
Totals at Historical Cost	1,160,958.00	0.00	92,873.51	0.00	1,253,831.51
Less Accumulated Depreciation For:					
Building Accum	422,427.82	0.00	13,120.00	0.00	435,547.82
Machinery and Equipment Accum	143,354.58	0.00	23,665.50	0.00	167,020.08
Total Accumulated Depreciation	565,782.40	0.00	36,785.50	0.00	602,567.90
Governmental Activities, Capital Assets, net	595,175.60	0.00	56,088.01	0.00	651,263.61

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	3,710.00	0.00	0.00
Operations and Maintenance (26XX)	12,862.00	0.00	0.00
Food Service (31XX)	1,937.00	0.00	0.00
Extracurricular (34XX, 35XX)	14,467.50	0.00	0.00
Unallocated	3,809.00	0.00	0.00
Total Depreciation for FY2012	36,785.50	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0548-08777686

29 McCone County

0548 Circle H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	19,184.25	0.00	0.00	1,839.72	17,344.53	0.00	17,344.53
Total Governmental Activity							
Long-Term Liabilities	19,184.25	0.00	0.00	1,839.72	17,344.53	0.00	17,344.53

* 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.