



Trustees' Financial Summary

FY2011-12

Submit ID: 0192-13797087

09 Custer County

0192 Custer County 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: Lenore Bricco

Phone #: (406) 234-3840

(Signature)

(Date)

Chair, Board of Trustees: Robert Wagner

(Signature)

(Date)

County Superintendent: Doug Ellingson

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Agg of Reim/Indirect	LOCAL	LOCAL	Local
002	ERATE - CAPITAL CREDIT	LOCAL	NONE	
004	Vo Ed Carl Perkins Basic Grant	FEDERAL	00901928112	84.048A
005	Advanced Ag Ed	STATE		
009	State OTO Indian Education for All	STATE	IEAOTO	state
016	MiD YELLOWSTONE ELECTRIC COOP	LOCAL	NONE	
018	Miscellaneous State Grant	STATE		State
024	Deferred Maintenance & Energy Efficiency	STATE		NA
070	Vo Ed Agriculture	STATE	SC0266	State
071	Vo Ed Family & Consumer Science	STATE	SC0266	State
072	Vo Ed All Career & Tech Ed Programs	STATE	SC0266	State
073	Vo Ed Business/Marketing	STATE	SC0266	State
074	Vo Ed Trades & Industry	STATE		State
095	Bus Rental Fees	LOCAL		
200	Local Sponsorship Fund	LOCAL	NONE	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	834,554.32	19,411.55	93,932.89	2.63
02	Taxes Receivable - Real and Personal (120-149)	55,707.60	1,591.34	1,318.84	
03	Taxes Receivable - Protested (150-159)	35,281.55	1,030.02	885.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,638.08			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	30,100.50			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	960,282.05	22,032.91	96,137.20	2.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	24,233.71			
25	Deferred Revenue (680)	90,989.15	2,621.36	2,204.31	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	115,222.86	2,621.36	2,204.31	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	30,100.50			
37	Reserve for Encumbrances (953)	144,133.05			
48	Fund Balance for Budget	670,825.64	19,411.55	93,932.89	2.63
52	TOTAL FUND BALANCE/EQUITY	845,059.19	19,411.55	93,932.89	2.63
53	TOTAL LIABILITIES AND FUND BALANCE	960,282.05	22,032.91	96,137.20	2.63



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,930.79	263,996.30	216,651.56	
02	Taxes Receivable - Real and Personal (120-149)	23.25			
03	Taxes Receivable - Protested (150-159)	24.52			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			12,141.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,978.56	263,996.30	228,792.56	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		2,209.40		
25	Deferred Revenue (680)	47.77			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	47.77	2,209.40		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			175.51	
48	Fund Balance for Budget	9,930.79	261,786.90	228,617.05	
52	TOTAL FUND BALANCE/EQUITY	9,930.79	261,786.90	228,792.56	
53	TOTAL LIABILITIES AND FUND BALANCE	9,978.56	263,996.30	228,792.56	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,696.59		8,658.45	40,119.25
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)	11,600.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,296.59		8,658.45	40,119.25
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	44,296.59		8,658.45	40,119.25
52	TOTAL FUND BALANCE/EQUITY	44,296.59		8,658.45	40,119.25
53	TOTAL LIABILITIES AND FUND BALANCE	44,296.59		8,658.45	40,119.25



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,827.13	
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			12,827.13	
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			12,827.13	
52	TOTAL FUND BALANCE/EQUITY			12,827.13	
53	TOTAL LIABILITIES AND FUND BALANCE			12,827.13	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	61,751.88	50,871.89		
02	Taxes Receivable - Real and Personal (120-149)	1,838.94			
03	Taxes Receivable - Protested (150-159)	1,154.94			
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	64,745.76	50,871.89		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	174.37			
25	Deferred Revenue (680)	2,993.88			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,168.25			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,083.12			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	60,494.39	50,871.89		
52	TOTAL FUND BALANCE/EQUITY	61,577.51	50,871.89		
53	TOTAL LIABILITIES AND FUND BALANCE	64,745.76	50,871.89		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,091.72			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	32,091.72			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	32,091.72			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	32,091.72			
53	TOTAL LIABILITIES AND FUND BALANCE	32,091.72			



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,358,020.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			32,534.30	
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			1,390,554.92	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			102,602.50	
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			102,602.50	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,287,952.42	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,287,952.42	
53	TOTAL LIABILITIES AND FUND BALANCE			1,390,554.92	



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			224,176.35	
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			224,176.35	
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			224,176.35	
52	TOTAL FUND BALANCE/EQUITY			224,176.35	
53	TOTAL LIABILITIES AND FUND BALANCE			224,176.35	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,289.57			
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	12,289.57			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	12,289.57			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	12,289.57			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,289.57			



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		49,639.84		
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		49,639.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		49,639.84		
35	TOTAL LIABILITIES		49,639.84		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		49,639.84		



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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
1111 District Levy - Real Property	1,085,662.21	1,084,271.87
1112 District Levy - Personal Property	98,978.40	55,768.94
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	87,860.18	57,967.69
1190 Penalties and Interest on Taxes	5,152.19	7,272.45
1510 Interest Earnings	11,931.76	12,559.25
1900 Other Revenue from Local Sources	1,009.04	982.00
3110 Direct State Aid	1,512,592.23	1,727,482.00
3111 Quality Educator	139,128.91	135,624.53
3112 At Risk Student	0.00	13,090.54
3113 Indian Education For All	12,484.80	11,893.20
3114 American Indian Achievement Gap	3,000.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	116,774.69	128,372.38
3120 State Guaranteed Tax Base Aid	876,504.54	836,915.13
3444 State School Block Grant	162,318.31	162,318.31
3460 Montana Oil and Gas Tax	4,375.42	4,377.66
3730 HB645 State Special Education Allowable Costs	4,858.61	0.00
6100 Material Prior Period Revenue Adjustments	-4,050.70	0.00
7800 ARRA - State Fiscal Stabilization Fund	170,677.12	0.00
7810 Education Jobs Fund	142,664.86	2,026.04

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	4,431,922.57	4,241,521.99
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	761,391.14	1,007,724.62
2XX Personal Services - Employee Benefits	303,825.27	322,019.98
3XX Purchased Professional and Technical Services	350.00	0.00
4XX Purchased Property Services	7,653.75	6,034.95
5XX Other Purchased Services	7,647.40	1,637.36
6XX Supplies and Materials	89,927.94	78,144.88
7XX Property and Equipment Acquisition	17,845.25	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	156,157.96	159,575.29
2XX Personal Services - Employee Benefits	61,420.12	72,020.50
6XX Supplies and Materials	6,306.77	1,262.63
222X Educational Media Services		
1XX Personal Services - Salaries	71,093.80	53,277.85
2XX Personal Services - Employee Benefits	15,723.63	12,681.22
6XX Supplies and Materials	18,265.63	13,834.48



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	52,377.27	69,271.34
			2XX Personal Services - Employee Benefits	10,971.51	14,981.11
			3XX Purchased Professional and Technical Services	7,479.87	8,640.56
			4XX Purchased Property Services	736.30	0.00
			5XX Other Purchased Services	14,874.90	12,390.61
			6XX Supplies and Materials	6,289.29	6,406.16
			7XX Property and Equipment Acquisition	21,473.00	28,970.00
			810 Dues and Fees	1,270.36	322.80
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	266,195.56	271,176.29
			2XX Personal Services - Employee Benefits	72,630.94	75,498.32
			4XX Purchased Property Services	1,236.64	0.00
			5XX Other Purchased Services	7,091.49	4,306.31
			6XX Supplies and Materials	8,791.92	12,601.23
			810 Dues and Fees	2,197.87	940.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	66,236.60	64,729.25
			2XX Personal Services - Employee Benefits	20,122.94	24,433.81
			3XX Purchased Professional and Technical Services	2,818.00	2,920.00
			4XX Purchased Property Services	332.63	948.29
			5XX Other Purchased Services	566.30	245.41
			6XX Supplies and Materials	2,734.37	580.84
			810 Dues and Fees	100.00	166.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	208,189.65	206,296.10
			2XX Personal Services - Employee Benefits	95,805.25	111,495.19
			4XX Purchased Property Services	209,746.01	187,840.19
			5XX Other Purchased Services	22,711.47	23,670.74
			6XX Supplies and Materials	73,967.18	56,471.65
			7XX Property and Equipment Acquisition	0.00	33,111.02
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	124,292.00	75,879.80
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	125,039.22	130,358.89
			2XX Personal Services - Employee Benefits	10,976.80	12,695.78
			4XX Purchased Property Services	495.00	0.00
			5XX Other Purchased Services	75.20	0.00
			6XX Supplies and Materials	841.40	806.10
		21XX Support Services - Students			
			1XX Personal Services - Salaries	86,463.74	69,546.95
			2XX Personal Services - Employee Benefits	45,886.61	24,999.69



Trustees' Financial Summary

FY2011-12

Submit ID: 0192-13797087

09 Custer County
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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
	280 Special Education - Local and State				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	4,092.08	3,922.20
			5XX Other Purchased Services	100.21	90.13
			6XX Supplies and Materials	222.18	293.82
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	37,767.00	31,811.96
			2XX Personal Services - Employee Benefits	5,915.44	5,493.54
			4XX Purchased Property Services	0.00	469.44
			5XX Other Purchased Services	516.94	428.56
			6XX Supplies and Materials	606.59	217.71
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	609.72	64.26
			2XX Personal Services - Employee Benefits	7.02	2.99
			4XX Purchased Property Services	896.09	753.01
			5XX Other Purchased Services	680.00	1,600.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,484.80	11,893.20
			2XX Personal Services - Employee Benefits	143.76	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	311,472.04	316,843.10
			2XX Personal Services - Employee Benefits	70,346.52	85,629.27
			6XX Supplies and Materials	45,440.83	39,293.07
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	72,754.74	77,631.10
			2XX Personal Services - Employee Benefits	837.75	953.73
			3XX Purchased Professional and Technical Services	574.42	787.20
			5XX Other Purchased Services	16,773.63	14,313.61
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	50,428.00	50,337.00
			2XX Personal Services - Employee Benefits	580.67	618.41
			6XX Supplies and Materials	432.25	337.55
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			4XX Purchased Property Services	29,889.24	17,942.81
			5XX Other Purchased Services	21,255.05	20,285.05
			6XX Supplies and Materials	23,139.83	35,881.99
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	203,468.55	236,987.26
			2XX Personal Services - Employee Benefits	12,844.04	15,705.10



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09 Custer County
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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			4XX Purchased Property Services	5,000.00	5,000.00
			6XX Supplies and Materials	25,759.40	26,035.45
			810 Dues and Fees	4,560.00	5,880.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	170,677.12	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	142,664.86	2,026.04
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	11,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,372,566.72	4,270,442.75

Schedule Of Changes Worksheet

Beginning Fund Balance					978,662.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,241,521.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,270,442.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	30,100.50	Less Last Year	20,113.78	(4a)	9,986.72	
Increase/Decrease of Reserve for Encumbrances						
This Year	144,133.05	Less Last Year	258,802.80	(4b)	-114,669.75	
					-104,683.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					845,059.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	29,548.63	32,455.98
1112 District Levy - Personal Property	2,840.75	1,645.09
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,272.35	1,603.54
1190 Penalties and Interest on Taxes	117.96	195.57
1510 Interest Earnings	239.30	274.79
2220 County On-Schedule Trans Reimb	28,695.26	20,873.20
3210 State On-Schedule Trans Reimb	28,695.27	20,873.20
3444 State School Block Grant	2,367.86	2,367.86
3460 Montana Oil and Gas Tax	128.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,906.21	80,289.23

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		
5XX Other Purchased Services	90,864.46	82,482.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,864.46	82,482.75

Schedule Of Changes Worksheet

Beginning Fund Balance		21,605.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		80,289.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		82,482.75	(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)		19,411.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	26,689.08	24,414.79
1112 District Levy - Personal Property	2,578.93	1,270.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,118.13	1,396.80
1190 Penalties and Interest on Taxes	113.49	179.38
1510 Interest Earnings	1,202.38	1,523.20
3460 Montana Oil and Gas Tax	117.17	0.00
5200 Sale or Compensation for Loss of Assets	0.00	8,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,819.18	37,285.09

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	74,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	74,700.00

Schedule Of Changes Worksheet

Beginning Fund Balance		131,347.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,285.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		74,700.00	(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)		93,932.89	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	9.27	7.35
1611 National School Lunch Program	591.90	210.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	601.17	217.50

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	1,581.54	235.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,581.54	235.00

Schedule Of Changes Worksheet

Beginning Fund Balance	20.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	217.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	235.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1112 District Levy - Personal Property	88.75	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	74.22	18.76
1190 Penalties and Interest on Taxes	3.16	3.67
3460 Montana Oil and Gas Tax	5.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	171.91	22.43

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		9,908.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		22.43	(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)		9,930.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3,662.90	4,204.60
2240 County Retirement Distribution	430,311.96	415,101.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	433,974.86	419,306.03

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	164,502.65	153,385.67
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	23,129.25	23,529.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	10,912.96	8,176.48
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,028.93	39,386.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	39,037.71	39,792.47
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,510.18	9,314.50
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	30,421.82	28,980.70
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,813.42	19,666.95
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	12,915.83	10,393.46
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,807.12	4,903.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	89.48	5.09
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	46,574.51	47,476.46
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,147.49	10,531.96
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	7,574.92	7,578.79



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	26,925.44	76,284.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>414,391.71</u>	<u>479,406.17</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					321,887.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					419,306.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					479,406.17	(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)					261,786.90	(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
001 Agg of Reim/Indirect	
1510 Interest Earnings	2,698.36
002 ERATE - CAPITAL CREDIT	
1900 Other Revenue from Local Sources	204.48
004 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	30,682.00
005 Advanced Ag Ed	
3270 State - Advancing Agriculture Education	500.00
016 MiD YELLOWSTONE ELECTRIC COOP	
1900 Other Revenue from Local Sources	773.73
018 Miscellaneous State Grant	
3240 Graduation Matters Montana	8,600.00
070 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	4,405.00
071 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	2,023.00
072 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	4,454.00
073 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	3,169.00
095 Bus Rental Fees	
1910 Rentals	1,072.50
200 Local Sponsorship Fund	
1920 Contributions/Donations from Private Sources	12,780.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,362.16

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

PRC Program Function Object	2012 Value
001 Agg of Reim/Indirect	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
4XX Purchased Property Services	6,300.00
004 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	11,498.55
6XX Supplies and Materials	19,183.45



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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
004 Subtotal	30,682.00
009 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	915.24
018 Miscellaneous State Grant	
324 Graduation Matters Montana	
1XXX Instruction	
6XX Supplies and Materials	28.60
070 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	4,405.00
071 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	2,023.00
072 Vo Ed All Career & Tech Ed Programs	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	4,454.00
073 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	3,169.00
200 Local Sponsorship Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,800.00
6XX Supplies and Materials	192.00
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,619.25
200 Subtotal	10,611.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,588.09



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						219,995.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,362.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,588.09	(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	175.51	Less Last Year	152.55	(4b)		22.96	
							22.96 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						228,792.56	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reim/Indirect	2,698.36	6,300.00	-3,601.64
002 ERATE - CAPITAL CREDIT	204.48	0.00	204.48
004 Vo Ed Carl Perkins Basic Grant	30,682.00	30,682.00	0.00
005 Advanced Ag Ed	500.00	0.00	500.00
009 State OTO Indian Education for All	0.00	915.24	-915.24
016 MiD YELLOWSTONE ELECTRIC COOP	773.73	0.00	773.73
018 Miscellaneous State Grant	8,600.00	28.60	8,571.40
070 Vo Ed Agriculture	4,405.00	4,405.00	0.00
071 Vo Ed Family & Consumer Science	2,023.00	2,023.00	0.00
072 Vo Ed All Career & Tech Ed Programs	4,454.00	4,454.00	0.00
073 Vo Ed Business/Marketing	3,169.00	3,169.00	0.00
095 Bus Rental Fees	1,072.50	0.00	1,072.50
200 Local Sponsorship Fund	12,780.09	10,611.25	2,168.84
Total	71,362.16	62,588.09	8,774.07



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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	15,130.00	19,720.00
1510 Interest Earnings	386.59	448.47
3260 State Driver's Education Reimbursement	10,029.69	11,465.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,546.28	31,633.65

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	15,999.75	19,536.00
2XX Personal Services - Employee Benefits	119.32	3,154.56
4XX Purchased Property Services	2,761.85	3,259.61
5XX Other Purchased Services	687.50	850.00
6XX Supplies and Materials	1,452.60	2,226.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,021.02	29,026.95

Schedule Of Changes Worksheet

Beginning Fund Balance	41,689.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,633.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,026.95	(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)	44,296.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	105.99	100.00
1910 Rentals	1,125.00	1,520.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,230.99</u>	<u>1,620.00</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,000.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,000.00</u>	<u>2,000.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		9,038.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,620.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,000.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		8,658.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	511.62	595.02
5300 Operating Transfers from Other Funds	11,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11,511.62</u>	<u>595.02</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,077.26
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,165.42	9,773.75
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,495.20	118.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>6,660.62</u>	<u>10,969.78</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		50,494.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		595.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,969.78	(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	0.00		(4b)
		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)		40,119.25	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	144.93	154.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	144.93	154.15

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	12,672.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154.15	(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)	12,827.13	(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
1111 District Levy - Real Property	35,403.31	35,901.58
1112 District Levy - Personal Property	3,224.10	1,842.74
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,859.54	1,896.06
1190 Penalties and Interest on Taxes	166.81	236.33
1510 Interest Earnings	785.80	910.95
3281 State Technology Aid	4,484.09	4,320.51
3445 State Combined Fund School Block Grant	5,051.39	5,051.39
3460 Montana Oil and Gas Tax	142.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,117.59	50,159.56

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	36,439.48	46,252.48
7XX Property and Equipment Acquisition	10,970.00	0.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	605.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,409.48	46,857.87

Schedule Of Changes Worksheet

Beginning Fund Balance	85,248.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,159.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,857.87	(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	1,083.12	
Less Last Year	28,055.94	(4b)
	-26,972.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	61,577.51	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	574.77	611.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	574.77	611.35

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	50,260.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	611.35	(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)	50,871.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	362.59	385.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	362.59	385.67

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	31,706.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	385.67	(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)	32,091.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	12,834.97	14,628.76
1900 Other Revenue from Local Sources	857,997.90	719,584.84
1970 Services Provided Other Funds	1,866,500.00	2,065,050.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,737,332.87	2,799,263.60

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	2,544,548.44	2,665,018.58
3XX Purchased Professional and Technical Services	9,319.33	9,751.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,553,867.77	2,674,770.44

Schedule Of Changes Worksheet

Beginning Fund Balance	1,163,459.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,799,263.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,674,770.44	(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)	1,287,952.42	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	601,269.20	512,023.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	601,269.20	512,023.80

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	618,908.98	541,947.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	618,908.98	541,947.35

Schedule Of Changes Worksheet

Beginning Fund Balance	254,099.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	512,023.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	541,947.35	(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)	224,176.35	(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	52,280.00	52,350.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	306,724.50	311,798.25
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	70,906.25	87,009.71
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	30,689.88	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,066,480.67	927,746.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	32,603.38	54,364.30
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	247.40	591.10
XX	XXX 26XX 41X	Energy Utility Services	106,362.54	99,274.42
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	173,992.00	75,879.80
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	6,320.00	560.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	82,802.50
b. Related Services Block Grant Entitlement	27,599.00
c. Total Entitlements Subject to Reversion	110,401.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	146,834.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	281,134.77
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	130,358.89	0.00	0.00	0.00	
280	1XXX	2XX	12,695.78	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	806.10	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	69,546.95	0.00	0.00	0.00	
280	21XX	2XX	24,999.69	0.00	0.00	0.00	
280	21XX	3XX	3,922.20	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	90.13	0.00	0.00	0.00	
280	21XX	6XX	293.82	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	31,811.96	0.00	0.00	0.00	
280	24XX	2XX	5,493.54	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	469.44	0.00	0.00	0.00	
280	24XX	5XX	428.56	0.00	0.00	0.00	
280	24XX	6XX	217.71	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			281,134.77	0.00	0.00	0.00	281,134.77

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	199,550.00	0.00	0.00	0.00	199,550.00
Land Improvements	70,450.00	0.00	0.00	0.00	70,450.00
Buildings	3,836,774.00	-102,879.00	62,262.00	0.00	3,796,157.00
Machinery and Equipment	735,696.00	70,412.00	158,713.00	63,300.00	901,521.00
Totals at Historical Cost	4,842,470.00	-32,467.00	220,975.00	63,300.00	4,967,678.00
Less Accumulated Depreciation For:					
Improvement Accum	57,113.00	0.00	825.00	0.00	57,938.00
Building Accum	2,165,698.00	-3,542.00	106,450.00	0.00	2,268,606.00
Machinery and Equipment Accum	470,894.00	3,133.00	56,672.00	63,300.00	467,399.00
Total Accumulated Depreciation	2,693,705.00	-409.00	163,947.00	63,300.00	2,793,943.00
Governmental Activities, Capital Assets, net	2,148,765.00	-32,058.00	57,028.00	0.00	2,173,735.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	84,773.00	0.00	0.00
Support Services Students (21XX)	8,733.00	0.00	0.00
Support Services Staff (22XX)	2,864.00	0.00	0.00
General Administration (23XX)	3,322.00	0.00	0.00
School Administration (24XX)	13,179.00	0.00	0.00
Financial Administration (25XX)	3,028.00	0.00	0.00
Operations and Maintenance (26XX)	8,600.00	0.00	0.00
Transportation (27XX)	2,909.00	0.00	0.00
Extracurricular (34XX, 35XX)	36,539.00	0.00	0.00
Total Depreciation for FY2012	163,947.00	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-
Governmental Activities*							
Compensated Absences	503,900.98	0.00	0.00	11,860.90	492,040.08	40,119.25	451,920.83
Total Governmental Activity							
Long-Term Liabilities	503,900.98	0.00	0.00	11,860.90	492,040.08	40,119.25	451,920.83

* 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.