



Trustees' Financial Summary

FY2011-12

Submit ID: 0975-28427067

**56 Yellowstone County
0975 Custer K-12 Schools**

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: Jackulyn Pflughoft

Phone #: (406) 856-4117

(Signature)

(Date)

Chair, Board of Trustees: Jill Cybulski

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
107	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
112	Title I Improving Basic Programs	FEDERAL		84.010A
117	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S35A10592	84.358A
121	Advancing Agriculture Education Program	STATE		NA
122	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
123	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
125	Title II Part A	FEDERAL		84.367
128	Vo Ed All Career & Tech Ed Programs	STATE		State
129	Miscellaneous State Grant	STATE		State
456	IDEA, Part B, Children w/Disabilities	FEDERAL	5696947707	84.027



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	120,719.47	35,391.23	79,586.75	4,265.57
02	Taxes Receivable - Real and Personal (120-149)	5,792.22	1,524.73	479.96	
03	Taxes Receivable - Protested (150-159)	48,380.32	14,143.68	4,200.98	
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	174,892.01	51,059.64	84,267.69	4,265.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	54,172.54	15,668.41	4,680.94	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	54,172.54	15,668.41	4,680.94	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,881.01			
48	Fund Balance for Budget	112,838.46	35,391.23	79,586.75	4,265.57
52	TOTAL FUND BALANCE/EQUITY	120,719.47	35,391.23	79,586.75	4,265.57
53	TOTAL LIABILITIES AND FUND BALANCE	174,892.01	51,059.64	84,267.69	4,265.57



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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)	1,162.04	46,189.81	1,508.03	4,216.25
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				39.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			32,814.02	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,162.04	46,189.81	34,322.05	4,256.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				39.76
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				39.76
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,929.39	
48	Fund Balance for Budget	1,162.04	46,189.81	32,392.66	4,216.25
52	TOTAL FUND BALANCE/EQUITY	1,162.04	46,189.81	34,322.05	4,216.25
53	TOTAL LIABILITIES AND FUND BALANCE	1,162.04	46,189.81	34,322.05	4,256.01



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,146.20		9,025.27	8,781.65
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,146.20		9,025.27	8,781.65
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	10,146.20		9,025.27	8,781.65
52	TOTAL FUND BALANCE/EQUITY	10,146.20		9,025.27	8,781.65
53	TOTAL LIABILITIES AND FUND BALANCE	10,146.20		9,025.27	8,781.65



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Balance Sheet

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



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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)	14,108.12			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,108.12			
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)				
48	Fund Balance for Budget	14,108.12			
52	TOTAL FUND BALANCE/EQUITY	14,108.12			
53	TOTAL LIABILITIES AND FUND BALANCE	14,108.12			



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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)	47.47	10,935.75		
02	Taxes Receivable - Real and Personal (120-149)		400.95		
03	Taxes Receivable - Protested (150-159)		509.12		
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	47.47	11,845.82		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		910.07		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		910.07		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	47.47	10,935.75		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	47.47	10,935.75		
53	TOTAL LIABILITIES AND FUND BALANCE	47.47	11,845.82		



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



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



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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)			25,517.54	
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			25,517.54	
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			25,517.54	
52	TOTAL FUND BALANCE/EQUITY			25,517.54	
53	TOTAL LIABILITIES AND FUND BALANCE			25,517.54	



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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)	15,904.38	77,583.26		
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	15,904.38	77,583.26		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	15,904.38	77,583.26		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	15,904.38	77,583.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	15,904.38	77,583.26		



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



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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	270,127.13	268,944.57
1112 District Levy - Personal Property	12,870.79	12,182.41
1114 District Levy - Pers Prop/Mobile Homes	3,614.91	3,489.68
1190 Penalties and Interest on Taxes	875.50	341.24
1510 Interest Earnings	1,064.58	1,083.75
1900 Other Revenue from Local Sources	1,201.20	1,249.91
1940 Textbook Sales and Rentals	706.00	49.60
3110 Direct State Aid	316,694.41	387,012.09
3111 Quality Educator	36,881.21	37,054.60
3112 At Risk Student	0.00	2,532.36
3113 Indian Education For All	1,774.80	1,856.40
3114 American Indian Achievement Gap	800.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	12,079.00	13,248.40
3120 State Guaranteed Tax Base Aid	142,797.11	121,311.63
3444 State School Block Grant	51,021.12	51,021.12
3460 Montana Oil and Gas Tax	9,270.08	12,043.02
3730 HB645 State Special Education Allowable Costs	722.00	0.00
5400 Proceeds from Long-Term Liabilities	47,304.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-53.00
7800 ARRA - State Fiscal Stabilization Fund	35,735.00	0.00
7810 Education Jobs Fund	29,870.02	453.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	975,408.86	913,821.68

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	242,269.60	290,622.88
2XX Personal Services - Employee Benefits	55,557.38	54,021.31
4XX Purchased Property Services	0.00	962.28
5XX Other Purchased Services	235.15	2,115.11
6XX Supplies and Materials	16,834.49	13,753.27
810 Dues and Fees	0.00	1,358.98
8XX Other Expenditures	2,455.27	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,988.02	16,645.76
2XX Personal Services - Employee Benefits	3,087.85	3,206.41
5XX Other Purchased Services	0.00	674.05
6XX Supplies and Materials	160.00	990.80
810 Dues and Fees	0.00	275.97



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			1XX Personal Services - Salaries	21,261.48	17,289.29
			2XX Personal Services - Employee Benefits	3,081.11	3,110.07
			5XX Other Purchased Services	0.00	448.93
			6XX Supplies and Materials	951.65	807.63
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	54,010.68	38,641.04
			2XX Personal Services - Employee Benefits	6,763.15	12,756.34
			3XX Purchased Professional and Technical Services	6,883.59	0.00
			4XX Purchased Property Services	0.00	151.97
			5XX Other Purchased Services	7,375.31	16,542.17
			6XX Supplies and Materials	3,016.08	2,732.84
			810 Dues and Fees	4,761.16	6,782.75
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	7,458.17	9,777.23
			2XX Personal Services - Employee Benefits	2,995.65	3,219.19
			3XX Purchased Professional and Technical Services	515.00	1,245.00
			4XX Purchased Property Services	0.00	1,434.78
			5XX Other Purchased Services	0.00	154.44
			6XX Supplies and Materials	4,169.47	8,158.86
	25XX Support Services - Business				
			1XX Personal Services - Salaries	18,366.04	21,675.00
			2XX Personal Services - Employee Benefits	3,130.05	4,934.01
			3XX Purchased Professional and Technical Services	4,470.64	6,093.20
			4XX Purchased Property Services	150.00	0.00
			5XX Other Purchased Services	1,441.89	2,077.15
			6XX Supplies and Materials	695.72	3,893.25
			810 Dues and Fees	483.00	1,790.71
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	46,114.24	44,609.85
			2XX Personal Services - Employee Benefits	12,729.88	13,299.95
			3XX Purchased Professional and Technical Services	12,424.71	18,267.00
			4XX Purchased Property Services	23,422.30	35,662.62
			5XX Other Purchased Services	0.00	277.51
			6XX Supplies and Materials	20,595.48	16,783.96
			7XX Property and Equipment Acquisition	0.00	34,900.00
			810 Dues and Fees	5,906.98	5,268.45
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	45,639.99	0.00
	52XX Capital Leases or Long Term Notes with Board of Investments				
			850 Interest on Debt	222.39	0.00
	280 Special Education - Local and State				
	1XXX Instruction				



Trustees' Financial Summary

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56 Yellowstone County
0975 Custer K-12 Schools

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				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,646.68	18,966.18
			2XX Personal Services - Employee Benefits	4,517.91	2,432.20
			6XX Supplies and Materials	0.00	230.18
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,408.11	1,457.23
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	71,889.00	72,463.82
			2XX Personal Services - Employee Benefits	13,258.30	14,608.96
			3XX Purchased Professional and Technical Services	0.00	1,472.51
			5XX Other Purchased Services	1,897.86	0.00
			6XX Supplies and Materials	9,262.38	2,957.44
			810 Dues and Fees	0.00	421.50
			8XX Other Expenditures	300.00	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,736.88	68.36
			2XX Personal Services - Employee Benefits	135.23	4.45
			6XX Supplies and Materials	1,324.31	1,568.78
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	13,666.25	17,424.74
			2XX Personal Services - Employee Benefits	267.78	386.77
			5XX Other Purchased Services	200.11	0.00
			810 Dues and Fees	225.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,922.05	6,021.61
			2XX Personal Services - Employee Benefits	296.99	337.05
			6XX Supplies and Materials	5,121.90	6,079.28
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	23,254.03	29,211.77
			2XX Personal Services - Employee Benefits	546.76	172.70
			5XX Other Purchased Services	2,587.22	1,350.92
			6XX Supplies and Materials	540.10	438.07
			810 Dues and Fees	4,410.00	2,512.75
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,735.00	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,870.02	453.90



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	17,577.69	17,312.26
			2XX Personal Services - Employee Benefits	4,217.98	3,482.40
			6XX Supplies and Materials	0.00	806.33
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	8,872.53
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	269.17	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				923,708.28	928,926.70

Schedule Of Changes Worksheet

Beginning Fund Balance					137,741.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					913,821.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					928,926.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	7,881.01	Less Last Year	9,797.83	(4b)	-1,916.82	
					-1,916.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					120,719.47	(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	77,861.09	70,602.54
1112 District Levy - Personal Property	3,945.84	3,307.40
1114 District Levy - Pers Prop/Mobile Homes	1,083.67	944.01
1190 Penalties and Interest on Taxes	223.18	96.25
1510 Interest Earnings	248.53	291.97
2220 County On-Schedule Trans Reimb	8,946.98	4,931.23
3210 State On-Schedule Trans Reimb	8,607.84	4,931.23
3444 State School Block Grant	2,747.50	2,747.50
3445 State Combined Fund School Block Grant	2,678.73	2,678.73
3460 Montana Oil and Gas Tax	2,770.78	3,231.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,114.14	93,762.17

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	29,921.94	19,320.57
2XX Personal Services - Employee Benefits	6,546.06	6,377.94
24XX Support Services - School Administration		
1XX Personal Services - Salaries	7,458.18	8,684.85
2XX Personal Services - Employee Benefits	2,995.53	3,146.68
25XX Support Services - Business		
1XX Personal Services - Salaries	10,384.11	10,854.53
2XX Personal Services - Employee Benefits	2,920.75	2,466.74
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,629.36	17,163.46
2XX Personal Services - Employee Benefits	5,996.40	5,645.26
4XX Purchased Property Services	3,295.98	9,052.98
5XX Other Purchased Services	1,727.93	7,046.91
6XX Supplies and Materials	5,120.04	4,172.88
810 Dues and Fees	663.20	474.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,659.48	94,407.10



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0975 Custer K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						36,036.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,762.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,407.10	(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)						35,391.23	(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	14,325.76	22,343.85
1112 District Levy - Personal Property	1,349.69	862.10
1114 District Levy - Pers Prop/Mobile Homes	308.58	250.90
1190 Penalties and Interest on Taxes	61.82	24.47
1510 Interest Earnings	812.23	648.75
3460 Montana Oil and Gas Tax	767.28	897.38

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,625.36	25,027.45
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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		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	44,000.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,000.00	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	54,559.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,027.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,586.75	(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	131.97	19.03
1611 National School Lunch Program	16,820.13	0.00
1900 Other Revenue from Local Sources	0.00	15,077.00
4550 Federal Child Nutrition	12,491.80	12,350.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,443.90	27,446.69

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	1,294.15	1,128.60
5XX Other Purchased Services	54.00	0.00
6XX Supplies and Materials	30,380.05	32,120.11
810 Dues and Fees	255.00	341.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,983.20	33,590.11

Schedule Of Changes Worksheet

Beginning Fund Balance	10,408.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,446.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,590.11	(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)	4,265.57	(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	362.69	368.35
2240 County Retirement Distribution	112,499.16	100,492.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,861.85	100,860.35

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	47,330.59	43,944.57
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,483.47	2,491.56
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,238.69	2,795.72
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,826.09	8,873.63
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,186.77	2,639.68
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,088.80	4,576.73
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,598.75	6,457.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,223.89	1,623.81
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,820.03	1,883.13
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,193.61	1,321.53
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	11,010.34
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,046.66	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	182.90	10.05
34XX Extracurricular - Activities		



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56 Yellowstone County
0975 Custer K-12 Schools

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
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	2,095.04	2,816.40
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	436.81	649.54
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	2,854.78	3,858.42
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	2,171.49	2,194.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				96,778.37	97,146.74

Schedule Of Changes Worksheet

Beginning Fund Balance						42,476.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,860.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,146.74	(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)						46,189.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						17,345.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,634.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,793.48	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	1,929.39	Less Last Year	2,793.00	(4b)		-863.61	
							-863.61 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,322.05	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
107 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	8,873.02	8,873.02	0.00
112 Title I Improving Basic Programs	1,369.00	0.00	1,369.00
121 Advancing Agriculture Education Program	1,500.00	330.45	1,169.55
122 Title I, Part A, Improving Basic Programs	17,337.00	17,337.01	-0.01
123 Vo Ed Carl Perkins Basic Grant	656.00	656.00	0.00
125 Title II Part A	6,400.00	6,400.00	0.00
128 Vo Ed All Career & Tech Ed Programs	3,115.00	3,115.00	0.00
129 Miscellaneous State Grant	15,302.00	0.00	15,302.00
456 IDEA, Part B, Children w/Disabilities	9,082.00	9,082.00	0.00
Total	63,634.02	45,793.48	17,840.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	5.90	0.00
1510 Interest Earnings	47.28	7.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>53.18</u>	<u>7.60</u>

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:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		4,208.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7.60	(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)		4,216.25	(5)



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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
1510 Interest Earnings	122.21	19.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>122.21</u>	<u>19.64</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 6XX Supplies and Materials	0.00	739.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>739.05</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	10,865.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	739.05	(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)	10,146.20	(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	239.11	16.46
1900 Other Revenue from Local Sources	425.00	0.00
1910 Rentals	12,175.00	10,320.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,839.11	10,336.66

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	19,045.00	5,700.15
4XX Purchased Property Services	820.95	3,268.05
6XX Supplies and Materials	1,709.51	996.89
8XX Other Expenditures	727.76	363.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,303.22	10,328.97

Schedule Of Changes Worksheet

Beginning Fund Balance	9,017.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,336.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,328.97	(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)	9,025.27	(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	32.32	5.20
5300 Operating Transfers from Other Funds	0.00	8,872.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32.32	8,877.73

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	2,806.09
2XX Personal Services - Employee Benefits	0.00	163.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,969.97

Schedule Of Changes Worksheet

Beginning Fund Balance	2,873.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,877.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,969.97	(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)
	8,781.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	175.38	20.80
3281 State Technology Aid	927.68	949.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,103.06	970.35

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	425.00
6XX Supplies and Materials	0.00	298.88
810 Dues and Fees	0.00	994.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,717.88

Schedule Of Changes Worksheet

Beginning Fund Balance	14,855.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	970.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,717.88	(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)	14,108.12	(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	0.27	22.36
5400 Proceeds from Long-Term Liabilities	0.00	41,556.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.27	41,578.36

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	41,556.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	41,556.00

Schedule Of Changes Worksheet

Beginning Fund Balance	25.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,578.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,556.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	47.47	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	0.00	19,208.03
1112 District Levy - Personal Property	0.00	551.23
1114 District Levy - Pers Prop/Mobile Homes	0.00	167.13
1190 Penalties and Interest on Taxes	0.00	8.34
3460 Montana Oil and Gas Tax	0.00	649.98
6100 Material Prior Period Revenue Adjustments	269.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	269.17	20,584.71

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	0.00	8,324.81
850 Interest on Debt	0.00	1,324.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,648.96

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,584.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,648.96	(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)
	10,935.75	(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	81,895.43	66,993.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,895.43	66,993.78

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	81,093.45	67,516.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	81,093.45	67,516.44

Schedule Of Changes Worksheet

Beginning Fund Balance	26,040.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,993.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,516.44	(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)	25,517.54	(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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	71,709.00	72,463.82
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	357,989.66	338,264.96
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,898.47	4,623.91
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	72.41	386.59
XX	XXX 26XX 41X	Energy Utility Services	14,721.89	14,868.87
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	45,639.99	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,248.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,248.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,415.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,077.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,085.79
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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,966.18	0.00	0.00	0.00	
280	1XXX	2XX	2,432.20	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	230.18	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	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	1,457.23	0.00	0.00	0.00	
Totals			23,085.79	0.00	0.00	0.00	23,085.79

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Buildings	723,612.00	0.00	0.00	0.00	723,612.00
Machinery and Equipment	495,117.16	0.00	41,590.00	0.00	536,707.16
Construction in Progress	45,639.99	0.00	0.00	0.00	45,639.99
Totals at Historical Cost	1,264,369.15	0.00	41,590.00	0.00	1,305,959.15
Less Accumulated Depreciation For:					
Building Accum	452,823.60	14,041.13	0.00	0.00	466,864.73
Machinery and Equipment Accum	311,755.84	27,516.52	0.00	0.00	339,272.36
Total Accumulated Depreciation	764,579.44	41,557.65	0.00	0.00	806,137.09
Governmental Activities, Capital Assets, net	499,789.71	-41,557.65	41,590.00	0.00	499,822.06

* 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	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	8,031.70	0.00	0.00
School Administration (24XX)	1,107.80	0.00	0.00
Operations and Maintenance (26XX)	3,493.83	0.00	0.00
Transportation (27XX)	16,157.91	0.00	0.00
Food Service (31XX)	12,343.12	0.00	0.00
Total Depreciation for FY2012	41,134.36	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	46,694.29	0.00	2,969.97	4,333.78	39,390.54	0.00	39,390.54
Loans Payable	47,304.00	41,556.00	9,648.96	0.00	79,211.04	13,451.05	65,759.99
Other Post Employment Benefits	15,954.00	8,664.00	0.00	0.00	24,618.00	0.00	24,618.00
Total Governmental Activity							
Long-Term Liabilities	109,952.29	50,220.00	12,618.93	4,333.78	143,219.58	13,451.05	129,768.53

* 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.