



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 1235-73911131**

**50 Teton County**

**1235 Dutton/Brady 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:** Betty Brumwell

**Phone #:** (406) 476-3201

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

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

**Chair, Board of Trustees:** Bryan Schoonover

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

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

**County Superintendent:** Diane Inbody

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
019	Jobs for Montana Graduates	STATE	2008-09 money	State
022	Vo Ed Agriculture	STATE		State
039	Vo Ed Family & Consumer Science	STATE	2008-09	State
042	Vo Ed Business/Marketing	STATE	2008-09 money	State
092	Resource Transfers Dist/Coops	LOCAL	Special ed transfer	Local
102	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
142	Title II Part A	FEDERAL	5012351410	84.367
172	21st Century Community Learning	FEDERAL	5012351710	84.287
202	Miscellaneous Federal Grant thru OPI	FEDERAL	AYP incentive	unknown
302	Title III Part A English Language Acquisition	FEDERAL		84.365A
312	Title I, Part A, Accountability	FEDERAL	5012353110	84.348A
451	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A106825	84.358A
510	ARRA - Title I Part A	FEDERAL	5012355110	84.389
511	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	Spec Ed 2 year funds	84.931
529	Miscellaneous State Grant	STATE	l & s donation	State
704	State OTO Indian Education for All	STATE	State 08-09	state
711	GEAR UP	FEDERAL	610-011	84.334
712	GEAR UP	FEDERAL	11GEARUP12	84.334
722	GEAR UP	FEDERAL	CAMPING	84.334
748	Local 21st Century fundraising	LOCAL	09-10 fundraising	local
772	Misc Federal Grant from other State Agency	FEDERAL	11most12	unknown
782	IDEA Part B (Trans from Coop)	FEDERAL	Spec ed teacher	84.027A
812	Vo Ed Carl Perkins Basic Grant	FEDERAL	5012358110bg	84.048A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	226,818.94	25,232.01	271,455.86	7,550.46
02	Taxes Receivable - Real and Personal (120-149)	32,853.63	2,601.87	3,822.89	
03	Taxes Receivable - Protested (150-159)	13,010.49	1,229.51	1,420.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	18,999.85	5,347.54	2,540.72	73.67
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	291,682.91	34,410.93	279,239.94	7,624.13
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	45,864.12	3,831.38	5,243.36	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	45,864.12	3,831.38	5,243.36	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,025.19			
48	Fund Balance for Budget	235,793.60	30,579.55	273,996.58	7,624.13
52	<b>TOTAL FUND BALANCE/EQUITY</b>	245,818.79	30,579.55	273,996.58	7,624.13
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	291,682.91	34,410.93	279,239.94	7,624.13



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		62,235.62	10,396.74	21,963.03
02	Taxes Receivable - Real and Personal (120-149)				155.58
03	Taxes Receivable - Protested (150-159)				71.58
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,277.55	64,454.06	76.74
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		64,513.17	74,850.80	22,266.93
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				227.16
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				227.16
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		64,513.17	74,850.80	22,039.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>		64,513.17	74,850.80	22,039.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		64,513.17	74,850.80	22,266.93



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,967.60		11,982.41	7,318.33
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)	1,365.55			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	15,333.15		11,982.41	7,318.33
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	15,333.15		11,982.41	7,318.33
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,333.15		11,982.41	7,318.33
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,333.15		11,982.41	7,318.33



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,452.58	53,005.55		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,452.58	53,005.55		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,452.58	53,005.55		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,452.58	53,005.55		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,452.58	53,005.55		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,127.46	58,092.88		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	60,127.46	58,092.88		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	60,127.46	58,092.88		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	60,127.46	58,092.88		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	60,127.46	58,092.88		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,960.01		50,258.21	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	26,960.01		50,258.21	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	26,960.01		50,258.21	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	26,960.01		50,258.21	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	26,960.01		50,258.21	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,071.64	54,267.61		5,550.99
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	78,071.64	54,267.61		5,550.99
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	78,071.64	54,267.61		
24	Other Current Liabilities (621-679)				5,550.99
35	<b>TOTAL LIABILITIES</b>	78,071.64	54,267.61		5,550.99
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	78,071.64	54,267.61		5,550.99



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## Balance Sheet

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



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## Balance Sheet

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



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

### 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	662,591.65	675,972.07
1111 District Levy - Real Property	0.00	460.43
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,115.29	0.00
1190 Penalties and Interest on Taxes	2,288.23	4,610.30
1510 Interest Earnings	6,929.90	3,263.73
3110 Direct State Aid	523,232.41	566,892.06
3111 Quality Educator	82,547.71	72,180.58
3112 At Risk Student	0.00	8,397.96
3113 Indian Education For All	3,570.00	3,406.80
3114 American Indian Achievement Gap	1,000.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	23,589.58	24,539.65
3120 State Guaranteed Tax Base Aid	92,006.73	62,751.90
3444 State School Block Grant	113,642.62	113,642.62
3460 Montana Oil and Gas Tax	6,470.79	5,285.50
3730 HB645 State Special Education Allowable Costs	1,410.02	0.00
7800 ARRA - State Fiscal Stabilization Fund	59,040.24	0.00
7810 Education Jobs Fund	49,350.30	664.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,631,785.47</b>	<b>1,542,868.47</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	604,888.48	634,159.69
2XX Personal Services - Employee Benefits	151,540.58	140,066.13
3XX Purchased Professional and Technical Services	5,948.56	3,000.33
4XX Purchased Property Services	2,001.82	2,114.13
5XX Other Purchased Services	3,960.23	5,828.24
6XX Supplies and Materials	60,618.30	44,925.63
810 Dues and Fees	0.00	168.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	24,526.97	27,612.08
2XX Personal Services - Employee Benefits	3,500.66	8,149.64
5XX Other Purchased Services	300.00	0.00
6XX Supplies and Materials	172.00	707.75
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	12,397.95	13,434.50
2XX Personal Services - Employee Benefits	2,973.30	2,992.05
6XX Supplies and Materials	4,442.37	4,448.22
<b>23XX Support Services - General Administration</b>		



# Trustees' Financial Summary

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1235 Dutton/Brady 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	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	59,252.05	60,083.87	
			2XX Personal Services - Employee Benefits	6,405.77	5,698.00	
			3XX Purchased Professional and Technical Services	8,779.88	821.52	
			4XX Purchased Property Services	268.00	67.00	
			5XX Other Purchased Services	11,925.14	10,844.68	
			6XX Supplies and Materials	13,417.19	11,565.55	
			810 Dues and Fees	5,422.78	21,487.43	
	<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	41,350.12	41,084.21	
			2XX Personal Services - Employee Benefits	6,859.90	11,990.36	
			4XX Purchased Property Services	0.00	150.00	
			5XX Other Purchased Services	1,790.78	1,052.96	
			6XX Supplies and Materials	2,358.14	4,753.49	
			810 Dues and Fees	385.00	490.00	
	<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	35,705.67	35,160.33	
			2XX Personal Services - Employee Benefits	7,584.89	8,430.85	
			3XX Purchased Professional and Technical Services	4,807.71	9,404.00	
			5XX Other Purchased Services	1,688.97	944.16	
			6XX Supplies and Materials	1,378.42	2,647.08	
			810 Dues and Fees	1,725.00	275.00	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	63,422.81	61,039.33	
			2XX Personal Services - Employee Benefits	10,100.79	12,319.81	
			3XX Purchased Professional and Technical Services	10,271.81	7,835.71	
			4XX Purchased Property Services	96,626.70	129,551.62	
			5XX Other Purchased Services	13,220.00	12,388.25	
			6XX Supplies and Materials	22,033.52	19,175.59	
			810 Dues and Fees	35.00	0.00	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	41,995.51	43,750.02	
			2XX Personal Services - Employee Benefits	7,958.44	9,605.72	
			3XX Purchased Professional and Technical Services	7,398.50	4,379.00	
			5XX Other Purchased Services	0.00	1,950.46	
			6XX Supplies and Materials	1,475.80	1,270.52	
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	2,749.96	2,699.19	
	<b>360 State Gifted &amp; Talented Reimbursement</b>					
	<b>1XXX Instruction</b>					
			5XX Other Purchased Services	208.08	0.00	
			6XX Supplies and Materials	43.66	0.00	



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

### 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	34,680.84	33,985.76
			2XX Personal Services - Employee Benefits	8,443.02	8,509.49
			6XX Supplies and Materials	4,483.67	4,818.63
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,789.23	1,672.20
			2XX Personal Services - Employee Benefits	132.68	103.92
			6XX Supplies and Materials	462.91	814.20
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	8,462.00	8,852.13
			2XX Personal Services - Employee Benefits	50.67	46.24
			5XX Other Purchased Services	1,771.72	144.85
			6XX Supplies and Materials	2,701.19	3,530.12
			810 Dues and Fees	0.00	250.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	4,750.19	5,456.82
			2XX Personal Services - Employee Benefits	323.74	337.90
			6XX Supplies and Materials	5,480.65	7,428.77
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	40,281.98	34,920.79
			2XX Personal Services - Employee Benefits	271.37	187.74
			5XX Other Purchased Services	112.00	2,569.51
			6XX Supplies and Materials	4,574.54	5,640.68
			810 Dues and Fees	50.00	1,500.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	59,040.24	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	49,350.30	664.87
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	8,951.65	5,619.84
			2XX Personal Services - Employee Benefits	564.12	340.48
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,968.52	0.00
<b>940</b>	<b>999 Undistributed</b>				



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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
940	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	36,889.82	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,642,504.26</u>	<u>1,547,917.04</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					264,677.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,542,868.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,547,917.04	(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	10,025.19	Less Last Year	23,834.93	(4b)	-13,809.74	
					-13,809.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					245,818.79	(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
1110 District Tax Levy	95,376.24	50,131.12
1111 District Levy - Real Property	0.00	33.97
1190 Penalties and Interest on Taxes	276.50	548.31
1510 Interest Earnings	1,026.59	475.91
2220 County On-Schedule Trans Reimb	25,946.40	38,072.55
3210 State On-Schedule Trans Reimb	25,946.40	38,072.55
3444 State School Block Grant	3,427.95	3,427.95
3460 Montana Oil and Gas Tax	815.84	589.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>152,815.92</b>	<b>131,351.53</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	13,200.00	13,400.04
2XX Personal Services - Employee Benefits	1,903.73	1,431.25
3XX Purchased Professional and Technical Services	0.00	1,009.50
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	5,441.63	5,499.96
2XX Personal Services - Employee Benefits	1,973.22	1,641.35
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	9,060.67	8,839.96
2XX Personal Services - Employee Benefits	2,292.60	1,928.54
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	111.76
4XX Purchased Property Services	729.74	3,532.96
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	40,149.99	46,189.22
2XX Personal Services - Employee Benefits	8,237.72	10,370.17
3XX Purchased Professional and Technical Services	675.91	1,153.75
4XX Purchased Property Services	19,982.12	26,037.24
5XX Other Purchased Services	6,885.50	8,965.10
6XX Supplies and Materials	25,179.37	31,450.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>135,712.20</b>	<b>161,561.32</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						60,872.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						131,351.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						161,561.32	(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	82.95	(4b)		-82.95	
						-82.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,579.55	(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
1110 District Tax Levy	39,175.26	87,667.25
1111 District Levy - Real Property	0.00	60.15
1190 Penalties and Interest on Taxes	151.54	336.53
1510 Interest Earnings	5,753.51	2,454.46
3460 Montana Oil and Gas Tax	451.22	589.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	45,531.53	91,107.55

#### 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	84,800.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	84,800.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	182,889.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,107.55	(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)	273,996.58	(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	409.12	79.05
1611 National School Lunch Program	16,434.47	16,037.80
1632 Daily Adult Sales	4,358.75	4,379.50
1634 Daily Ala Carte Sales	248.70	16.00
1900 Other Revenue from Local Sources	0.00	62.91
3220 State Food Services Match	0.00	73.67
4550 Federal Child Nutrition	86,937.26	81,350.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>108,388.30</b>	<b>101,999.56</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	21,823.18	27,202.01
2XX Personal Services - Employee Benefits	1,398.66	1,658.71
3XX Purchased Professional and Technical Services	1,799.08	1,286.67
4XX Purchased Property Services	1,178.35	0.00
5XX Other Purchased Services	20,806.38	21,614.73
6XX Supplies and Materials	57,272.07	60,993.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>104,277.72</b>	<b>112,755.62</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	18,380.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,999.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	112,755.62	(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)	7,624.13	(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	2,220.50	1,021.77
2240 County Retirement Distribution	177,235.18	143,707.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>179,455.68</b>	<b>144,729.74</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	102,597.75	114,512.32
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,767.33	4,255.06
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	654.80	1,066.70
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,085.40	11,280.32
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	5,536.97	5,207.79
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	7,685.48	8,031.74
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,784.53	8,711.16
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	5,151.99	6,122.12
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,955.96	4,975.68
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	0.32	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,195.84	5,136.10
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	100.18
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	213.16	190.96
<b>34XX Extracurricular - Activities</b>		



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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
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	2,474.80	2,109.08
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	433.41	445.68
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	4,173.06	3,514.78
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	3,851.62	4,077.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				166,562.42	179,736.76

#### Schedule Of Changes Worksheet

Beginning Fund Balance					99,520.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					144,729.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					179,736.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					64,513.17	(5)



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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:

<b>PRC Revenue</b>	<b>2012 Value</b>
<b>019 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	4,500.00
<b>022 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	777.00
<b>042 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	434.00
<b>092 Resource Transfers Dist/Coops</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	2,699.19
<b>102 IDEA Part B (Trans from Coop)</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	5,000.00
<b>142 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	23,981.00
<b>172 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	56,000.00
<b>202 Miscellaneous Federal Grant thru OPI</b>	
4650 Federal Miscellaneous Grants from OPI	11,691.00
<b>302 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	20,225.00
<b>312 Title I, Part A, Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	64,345.18
<b>451 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	711.62
<b>510 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	4,516.53
<b>711 GEAR UP</b>	
4710 GEAR UP	76.52
<b>712 GEAR UP</b>	
4710 GEAR UP	9,615.18
<b>722 GEAR UP</b>	
4710 GEAR UP	3,533.00
<b>748 Local 21st Century fundraising</b>	
1510 Interest Earnings	395.20
1900 Other Revenue from Local Sources	6,417.31
<b>748 Subtotal</b>	6,812.51
<b>772 Misc Federal Grant from other State Agency</b>	
4700 Federal Miscellaneous Grants from other State Agencies	5,000.00
<b>782 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
<b>812 Vo Ed Carl Perkins Basic Grant</b>	



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### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>812 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,322.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	225,639.73

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

PRC Program Function Object	2012 Value
<b>019 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	0.96
5XX Other Purchased Services	1,969.19
6XX Supplies and Materials	2,310.63
<b>019 Subtotal</b>	4,280.78
<b>022 Vo Ed Agriculture</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	180.52
6XX Supplies and Materials	141.64
<b>022 Subtotal</b>	322.16
<b>039 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	222.66
<b>092 Resource Transfers Dist/Coops</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,699.19
<b>102 IDEA Part B (Trans from Coop)</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,318.96
2XX Personal Services - Employee Benefits	681.04
<b>102 Subtotal</b>	5,000.00
<b>142 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	



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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
<b>142 Title II Part A</b>				
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	13,423.27
			2XX Personal Services - Employee Benefits	4,677.73
			3XX Purchased Professional and Technical Services	5,880.00
<b>142 Subtotal</b>				<hr/> 23,981.00
<b>172 21st Century Community Learning</b>				
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	36,745.50
			2XX Personal Services - Employee Benefits	9,637.30
			3XX Purchased Professional and Technical Services	2,083.60
			5XX Other Purchased Services	707.97
			6XX Supplies and Materials	2,233.21
<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	2,661.85
			2XX Personal Services - Employee Benefits	419.81
			5XX Other Purchased Services	1,510.76
<b>172 Subtotal</b>				<hr/> 56,000.00
<b>302 Title III Part A English Language Acquisition</b>				
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>				
<b>1XXX Instruction</b>				
			5XX Other Purchased Services	100.00
			6XX Supplies and Materials	2,428.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			930 Federal/State Grant Resources Transferred to Other Districts or Coc	17,697.00
<b>302 Subtotal</b>				<hr/> 20,225.00
<b>312 Title I, Part A, Accountability</b>				
<b>420 Title I, Part A, Improving Basic Programs</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	43,213.70
			2XX Personal Services - Employee Benefits	17,254.38
			5XX Other Purchased Services	2,570.20
			6XX Supplies and Materials	1,306.90
<b>312 Subtotal</b>				<hr/> 64,345.18
<b>451 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>				
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>				
<b>1XXX Instruction</b>				
			6XX Supplies and Materials	711.62



# Trustees' Financial Summary

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1235 Dutton/Brady K-12 Schools

## 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
<b>510 ARRA - Title I Part A</b>	
<b>752 ARRA - Title I, Part A</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,888.52
2XX Personal Services - Employee Benefits	777.18
5XX Other Purchased Services	4,487.64
6XX Supplies and Materials	74.05
<b>21XX Support Services - Students</b>	
2XX Personal Services - Employee Benefits	503.29
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	3,460.00
<b>510 Subtotal</b>	14,190.68
<b>529 Miscellaneous State Grant</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	20.54
<b>704 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	733.71
6XX Supplies and Materials	103.85
<b>704 Subtotal</b>	837.56
<b>711 GEAR UP</b>	
<b>471 GEAR UP</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	292.50
2XX Personal Services - Employee Benefits	45.07
8XX Other Expenditures	179.95
<b>711 Subtotal</b>	517.52
<b>712 GEAR UP</b>	
<b>471 GEAR UP</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	360.00
2XX Personal Services - Employee Benefits	42.03
5XX Other Purchased Services	9,113.15
6XX Supplies and Materials	100.00
<b>712 Subtotal</b>	9,615.18
<b>722 GEAR UP</b>	
<b>471 GEAR UP</b>	
<b>1XXX Instruction</b>	



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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
<b>722 GEAR UP</b>	
<b>471 GEAR UP</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,620.00
2XX Personal Services - Employee Benefits	189.15
5XX Other Purchased Services	316.00
6XX Supplies and Materials	1,407.85
	3,533.00
<b>748 Local 21st Century fundraising</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,758.36
6XX Supplies and Materials	48.50
	4,806.86
<b>772 Misc Federal Grant from other State Agency</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	1,209.84
5XX Other Purchased Services	946.00
6XX Supplies and Materials	2,844.16
	5,000.00
<b>782 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,926.23
2XX Personal Services - Employee Benefits	473.77
	3,400.00
<b>812 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	552.56
5XX Other Purchased Services	217.00
6XX Supplies and Materials	1,552.44
	2,322.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	222,030.93



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						74,517.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						225,639.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						222,030.93	(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	3,275.80	(4b)		-3,275.80	
						-3,275.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						74,850.80	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
019 Jobs for Montana Graduates	4,500.00	4,280.78	219.22
022 Vo Ed Agriculture	777.00	322.16	454.84
039 Vo Ed Family & Consumer Science	0.00	222.66	-222.66
042 Vo Ed Business/Marketing	434.00	0.00	434.00
092 Resource Transfers Dist/Coops	2,699.19	2,699.19	0.00
102 IDEA Part B (Trans from Coop)	5,000.00	5,000.00	0.00
142 Title II Part A	23,981.00	23,981.00	0.00
172 21st Century Community Learning	56,000.00	56,000.00	0.00
202 Miscellaneous Federal Grant thru OPI	11,691.00	0.00	11,691.00
302 Title III Part A English Language Acquisition	20,225.00	20,225.00	0.00
312 Title I, Part A, Accountability	64,345.18	64,345.18	0.00
451 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	711.62	711.62	0.00
510 ARRA - Title I Part A	4,516.53	14,190.68	-9,674.15
529 Miscellaneous State Grant	0.00	20.54	-20.54
704 State OTO Indian Education for All	0.00	837.56	-837.56
711 GEAR UP	76.52	517.52	-441.00
712 GEAR UP	9,615.18	9,615.18	0.00
722 GEAR UP	3,533.00	3,533.00	0.00
748 Local 21st Century fundraising	6,812.51	4,806.86	2,005.65
772 Misc Federal Grant from other State Agency	5,000.00	5,000.00	0.00
782 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
812 Vo Ed Carl Perkins Basic Grant	2,322.00	2,322.00	0.00



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

### 15 - Miscellaneous Programs Fund

<b>Total</b>	225,639.73	222,030.93	3,608.80
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# Trustees' Financial Summary

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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	5,659.15	2,893.04
1111 District Levy - Real Property	0.00	1.94
1190 Penalties and Interest on Taxes	20.49	37.86
1510 Interest Earnings	406.51	241.91
3460 Montana Oil and Gas Tax	57.61	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,143.76</b>	<b>3,174.75</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	650.00
2XX Personal Services - Employee Benefits	0.00	3.47
3XX Purchased Professional and Technical Services	140.00	0.00
6XX Supplies and Materials	0.00	528.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>140.00</b>	<b>1,182.46</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	20,047.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,174.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,182.46	(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)	22,039.77	(5)



# Trustees' Financial Summary

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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	1,125.00	1,625.00
1510 Interest Earnings	401.62	174.08
3260 State Driver's Education Reimbursement	796.32	1,365.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,322.94	3,164.68

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,302.00	2,093.75
2XX Personal Services - Employee Benefits	8.06	8.01
4XX Purchased Property Services	0.00	56.00
5XX Other Purchased Services	300.00	622.75
6XX Supplies and Materials	0.00	264.49
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	409.12	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,019.18	3,045.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	15,213.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,164.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,045.00	(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)	15,333.15	(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	63.87	64.54
1900 Other Revenue from Local Sources	0.00	18.22
1910 Rentals	14,146.92	12,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,210.79	12,282.76

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	60.00
2XX Personal Services - Employee Benefits	0.00	0.15
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	3,661.60	1,912.05
4XX Purchased Property Services	11,071.60	856.50
6XX Supplies and Materials	12.00	11.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,745.20	2,840.64

#### Schedule Of Changes Worksheet

Beginning Fund Balance		2,540.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,282.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,840.64	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		11,982.41	(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	116.40	77.06
5300 Operating Transfers from Other Funds	2,968.52	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,084.92	77.06

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		7,241.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		77.06	(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)		7,318.33	(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	317.87	171.09
3281 State Technology Aid	1,567.43	1,431.06
3445 State Combined Fund School Block Grant	5,000.00	5,000.00
3460 Montana Oil and Gas Tax	0.00	2,348.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,885.30	8,950.76

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	6,484.42	15,457.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,484.42	15,457.91

#### Schedule Of Changes Worksheet

Beginning Fund Balance	11,959.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,950.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,457.91	(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)	5,452.58	(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	155.68	408.35
1900 Other Revenue from Local Sources	841.55	11,030.55
1920 Contributions/Donations from Private Sources	0.00	321.04
<b>940</b>		
9710 Residual Equity Transfers In	36,889.82	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	37,887.05	11,759.94

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	566.87	998.11
6XX Supplies and Materials	0.00	260.44
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	461.42	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,028.29	1,258.55

#### Schedule Of Changes Worksheet

Beginning Fund Balance	42,504.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,759.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,258.55	(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)	53,005.55	(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	158.85	361.90
1900 Other Revenue from Local Sources	506.69	25,250.00
5200 Sale or Compensation for Loss of Assets	2,942.69	59,825.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,608.23	85,437.61

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	16,499.81
4XX Purchased Property Services	0.00	17,365.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	33,865.77

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,555.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85,437.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,865.77	(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)	60,127.46	(5)



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

### 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,805.48	663.54
3445 State Combined Fund School Block Grant	9,734.27	9,734.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,539.75	10,397.81

#### 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	3,299.80	0.00
4XX Purchased Property Services	22,146.48	7,658.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	25,446.28	7,658.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	55,353.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,397.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,658.00	(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)	58,092.88	(5)



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

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	224.91	117.16
1920 Contributions/Donations from Private Sources	8,875.00	4,825.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,099.91	4,942.16

#### 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		
870 Student Scholarships	4,350.00	3,850.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,350.00	3,850.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	25,867.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,942.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,850.00	(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)	26,960.01	(5)



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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	622.50	0.00
1700 Student Extracurricular Activity Receipts	116,283.40	0.00
1XXX Revenues from Student Activities	0.00	112,330.47
6100 Material Prior Period Revenue Adjustments	0.00	-622.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>116,905.90</b>	<b>111,707.97</b>

#### 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	131,963.96	94,979.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>131,963.96</b>	<b>94,979.54</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		33,529.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		111,707.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		94,979.54	(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)		50,258.21	(5)



# Trustees' Financial Summary

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1235 Dutton/Brady K-12 Schools

## 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	31,443.68	32,200.29
XX	39X 1XXX 112	Certified Teacher Staff Salaries	34,680.84	33,985.76
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	2,932.48	2,926.23
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	686.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	843,500.51	735,227.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,242.13	2,401.27
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	84,598.19	118,200.77
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	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	1,950.46
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,539.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,539.65

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,179.34
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,336.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	63,654.91
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	43,750.02	0.00	0.00	0.00	
280	1XXX	2XX	9,605.72	0.00	0.00	0.00	
280	1XXX	3XX	4,379.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,950.46	0.00	0.00	0.00	
280	1XXX	6XX	1,270.52	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,699.19	0.00	0.00	0.00	
<b>Totals</b>			63,654.91	0.00	0.00	0.00	63,654.91

*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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1235 Dutton/Brady K-12 Schools

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	16,800.00	0.00	0.00	0.00	16,800.00
Land Improvements	21,527.00	0.00	0.00	0.00	21,527.00
Buildings	1,806,626.00	0.00	0.00	0.00	1,806,626.00
Machinery and Equipment	764,806.00	0.00	0.00	0.00	764,806.00
Totals at Historical Cost	2,609,759.00	0.00	0.00	0.00	2,609,759.00
Less Accumulated Depreciation For:					
Improvement Accum	11,882.00	0.00	1,077.00	0.00	12,959.00
Building Accum	1,153,817.00	0.00	32,825.00	0.00	1,186,642.00
Machinery and Equipment Accum	497,738.00	0.00	44,927.00	0.00	542,665.00
Total Accumulated Depreciation	1,663,437.00	0.00	78,829.00	0.00	1,742,266.00
Governmental Activities, Capital Assets, net	946,322.00	0.00	-78,829.00	0.00	867,493.00

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	3,181.00	0.00	0.00
General Administration (23XX)	825.00	0.00	0.00
Operations and Maintenance (26XX)	6,249.00	0.00	0.00
Transportation (27XX)	27,222.00	0.00	0.00
Food Service (31XX)	2,687.00	0.00	0.00
Extracurricular (34XX, 35XX)	12,390.00	0.00	0.00
Unallocated	26,275.00	0.00	0.00
Total Depreciation for FY2012	78,829.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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1235 Dutton/Brady K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	24,137.55	6,187.93	0.00	0.00	30,325.48	0.00	30,325.48
Other Post Employment Benefits	42,103.00	0.00	0.00	0.00	42,103.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	66,240.55	6,187.93	0.00	0.00	72,428.48	0.00	30,325.48

\* 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.