



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0791-04379386**

**44 Rosebud County  
0791 Forsyth H S**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Robert Martelle

**Phone #:** (406) 346-2796

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

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

**Chair, Board of Trustees:** Layton Salsbery

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

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

**County Superintendent:** Joby Parker

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

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

## Software

Accounting Package: CSA/Infinite Visions

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

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

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
002	Aggregate Reim/Indirects	LOCAL	2011-2012	Local
012	Vo Ed Agriculture	STATE	2011-2012	State
042	Vo Ed Family & Consumer Science	STATE	2011-2012	State
062	Vo Ed Business/Marketing	STATE	2011-2012	State
212	Advancing Agriculture Education Program	STATE	2011-2012	NA
308	State OTO Indian Education for All	STATE	STATE	state
410	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A091817	84.358A
411	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A101817	84.358A
562	Adult Basic Ed - Federal	FEDERAL	44-0791-56-12-BG	84.002
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	4407918112	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)	217,416.00	41,169.00	284,398.00	
02	Taxes Receivable - Real and Personal (120-149)	6,565.00	690.00	1,135.00	
03	Taxes Receivable - Protested (150-159)	41,495.00	2,971.00	5,558.00	
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)	17,462.00	6,634.00		
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	282,938.00	51,464.00	291,091.00	
<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)	48,060.00	3,661.00	6,693.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	48,060.00	3,661.00	6,693.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	23,559.00	163.00		
48	Fund Balance for Budget	211,319.00	47,640.00	284,398.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	234,878.00	47,803.00	284,398.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	282,938.00	51,464.00	291,091.00	



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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)		118,454.00	90,676.00	26,843.00
02	Taxes Receivable - Real and Personal (120-149)				116.00
03	Taxes Receivable - Protested (150-159)				750.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,122.00	
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>		118,454.00	93,798.00	27,709.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,114.00	
25	Deferred Revenue (680)				866.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			1,114.00	866.00
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,858.00	
48	Fund Balance for Budget		118,454.00	88,826.00	26,843.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>		118,454.00	92,684.00	26,843.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		118,454.00	93,798.00	27,709.00



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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)	6,699.00			12,699.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	525.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,224.00			12,699.00
<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	7,224.00			12,699.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,224.00			12,699.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,224.00			12,699.00



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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)	159,796.00	126,388.00		
02	Taxes Receivable - Real and Personal (120-149)	968.00			
03	Taxes Receivable - Protested (150-159)	6,719.00			
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>	167,483.00	126,388.00		
<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)	7,687.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	7,687.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	27,087.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	132,709.00	126,388.00		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	159,796.00	126,388.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	167,483.00	126,388.00		



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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)	52,089.00	307,466.00		
02	Taxes Receivable - Real and Personal (120-149)		20.00		
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>	52,089.00	307,486.00		
<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)		20.00		
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>		20.00		
<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	52,089.00	307,466.00		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	52,089.00	307,466.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	52,089.00	307,486.00		



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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)	27,932.00		91,023.00	
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)			16,510.00	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	27,932.00		107,533.00	
<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	27,932.00		107,533.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	27,932.00		107,533.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	27,932.00		107,533.00	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	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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## 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
1111 District Levy - Real Property	262,177.00	273,834.00
1112 District Levy - Personal Property	18,758.00	16,120.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	22,493.00	10,908.00
1190 Penalties and Interest on Taxes	936.00	583.00
1510 Interest Earnings	8,201.00	3,372.00
1900 Other Revenue from Local Sources	4,001.00	465.00
3110 Direct State Aid	432,991.81	511,407.86
3111 Quality Educator	37,617.37	36,306.27
3112 At Risk Student	0.00	3,029.32
3113 Indian Education For All	2,917.20	2,876.40
3114 American Indian Achievement Gap	600.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,331.66	22,781.76
3120 State Guaranteed Tax Base Aid	12,634.88	132,264.72
3444 State School Block Grant	122,347.67	122,347.67
3460 Montana Oil and Gas Tax	224,001.00	79,792.50
3730 HB645 State Special Education Allowable Costs	1,095.74	0.00
6100 Material Prior Period Revenue Adjustments	4,386.98	2,216.70
7800 ARRA - State Fiscal Stabilization Fund	48,857.71	0.00
7810 Education Jobs Fund	40,838.98	599.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,263,187.00</b>	<b>1,219,905.00</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	200,582.31	313,891.20
2XX Personal Services - Employee Benefits	64,236.59	67,328.00
3XX Purchased Professional and Technical Services	1,430.00	1,200.00
4XX Purchased Property Services	4,218.00	3,486.00
5XX Other Purchased Services	2,439.00	2,721.00
6XX Supplies and Materials	21,100.00	14,288.00
8XX Other Expenditures	1,040.00	556.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	22,531.00	18,327.00
2XX Personal Services - Employee Benefits	4,375.11	3,187.00
5XX Other Purchased Services	87.00	87.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	21,748.00	22,513.00
2XX Personal Services - Employee Benefits	6,326.04	6,755.00
4XX Purchased Property Services	9.00	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>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			5XX Other Purchased Services	1,181.00	760.00
			6XX Supplies and Materials	1,473.00	3,115.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	46,142.00	47,253.00
			2XX Personal Services - Employee Benefits	6,296.24	6,613.00
			3XX Purchased Professional and Technical Services	4,418.00	4,924.00
			4XX Purchased Property Services	178.00	0.00
			5XX Other Purchased Services	9,149.00	6,905.00
			6XX Supplies and Materials	2,126.00	935.00
			8XX Other Expenditures	2,593.00	2,211.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	63,085.00	65,104.00
			2XX Personal Services - Employee Benefits	13,441.07	14,274.00
			3XX Purchased Professional and Technical Services	469.00	0.00
			4XX Purchased Property Services	210.00	1,137.00
			5XX Other Purchased Services	2,333.00	2,001.00
			6XX Supplies and Materials	4,027.00	3,730.00
			8XX Other Expenditures	777.00	791.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	27,144.00	27,682.00
			2XX Personal Services - Employee Benefits	4,892.11	5,193.00
			4XX Purchased Property Services	0.00	2,956.00
			5XX Other Purchased Services	450.00	804.00
			6XX Supplies and Materials	504.00	1,287.00
			8XX Other Expenditures	360.00	284.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	62,559.00	58,376.00
			2XX Personal Services - Employee Benefits	13,528.29	18,620.00
			4XX Purchased Property Services	85,353.00	83,906.00
			5XX Other Purchased Services	13,519.00	17,364.00
			6XX Supplies and Materials	17,560.00	16,156.00
			8XX Other Expenditures	3,004.00	3,486.00
	<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials	250.00	504.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	28,781.00	36,046.00
			2XX Personal Services - Employee Benefits	6,920.44	8,562.00
			5XX Other Purchased Services	39.00	0.00
			6XX Supplies and Materials	229.00	68.00
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	55.00	40.00



# Trustees' Financial Summary

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44 Rosebud County  
0791 Forsyth H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>280 Special Education - Local and State</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	18,907.00	20,665.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	120,248.00	127,289.00
			2XX Personal Services - Employee Benefits	22,391.29	25,114.00
			4XX Purchased Property Services	150.00	0.00
			6XX Supplies and Materials	5,987.00	5,193.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	31,238.00	31,054.00
			2XX Personal Services - Employee Benefits	521.45	384.00
			5XX Other Purchased Services	5,109.00	5,740.00
			6XX Supplies and Materials	195.00	175.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	99,765.00	98,156.00
			2XX Personal Services - Employee Benefits	6,619.37	5,516.00
			4XX Purchased Property Services	159.00	0.00
			5XX Other Purchased Services	14,340.00	15,970.00
			6XX Supplies and Materials	404.00	690.00
			7XX Property and Equipment Acquisition	7,716.00	420.00
			8XX Other Expenditures	3,815.00	3,815.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	48,857.71	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	40,838.98	599.80
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	12,000.00	8,000.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	837.00	260.00
<b>940</b>	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	415,000.00	0.00



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

01 - General Fund

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

1,628,267.00

1,244,467.00

### Schedule Of Changes Worksheet

Beginning Fund Balance						270,442.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,219,905.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,244,467.00	(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	23,559.00	Less Last Year	34,561.00	(4b)		-11,002.00	
						-11,002.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						234,878.00	(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	20,622.00	30,059.00
1112 District Levy - Personal Property	2,753.00	1,634.00
1190 Penalties and Interest on Taxes	98.00	52.00
1510 Interest Earnings	802.12	479.66
1900 Other Revenue from Local Sources	765.00	0.00
2220 County On-Schedule Trans Reimb	19,623.00	20,862.05
3210 State On-Schedule Trans Reimb	19,621.66	20,862.07
3444 State School Block Grant	4,455.22	4,455.22
3460 Montana Oil and Gas Tax	27,545.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>96,285.00</b>	<b>78,404.00</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	7,694.00	7,870.00
2XX Personal Services - Employee Benefits	1,109.00	1,212.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	42,262.00	41,255.00
2XX Personal Services - Employee Benefits	9,486.00	8,205.00
3XX Purchased Professional and Technical Services	325.00	304.00
4XX Purchased Property Services	5,720.00	8,131.00
5XX Other Purchased Services	4,596.00	6,682.00
6XX Supplies and Materials	8,890.00	10,719.00
7XX Property and Equipment Acquisition	3,413.00	20,582.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	1,561.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>85,056.00</b>	<b>104,960.00</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						75,016.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,404.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,960.00	(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	163.00	Less Last Year	820.00	(4b)		-657.00	
						-657.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						47,803.00	(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	37,701.00	49,069.00
1112 District Levy - Personal Property	3,932.00	2,729.00
1190 Penalties and Interest on Taxes	111.00	85.00
1510 Interest Earnings	4,869.00	2,940.00
3460 Montana Oil and Gas Tax	29,693.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	76,306.00	54,823.00

#### 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	169,750.00	60,568.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	169,750.00	60,568.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	290,143.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,823.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,568.00	(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)	284,398.00	(5)



# Trustees' Financial Summary

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

### 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	17.00	3.00
1112 District Levy - Personal Property	28.00	0.00
1190 Penalties and Interest on Taxes	1.00	0.00
1510 Interest Earnings	8.00	6.00
3460 Montana Oil and Gas Tax	492.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	546.00	9.00

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	895.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	895.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	886.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	895.00	(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)
		(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,373.00	953.00
2240 County Retirement Distribution	128,596.00	132,741.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	129,969.00	133,694.00

### 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	29,247.54	47,281.40
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,236.95	2,697.18
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,975.42	2,133.08
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,124.46	3,313.23
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,734.44	8,112.44
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	9,063.21	9,581.34
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,899.69	4,073.95
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,987.64	8,591.18
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,071.64	6,071.49
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,134.87	5,304.88
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	224.26	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	17,275.62	18,733.09
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,072.90	1,163.67
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</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
	<b>650 Adult Basic Education/GED Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	490.91	0.00
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,899.27	1,438.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	4,487.86	4,570.21
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	14,332.90	14,445.59
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	7,019.22	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	5,867.20	88.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				130,146.00	137,599.00

### Schedule Of Changes Worksheet

Beginning Fund Balance					122,359.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					133,694.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					137,599.00	(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)					118,454.00	(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:

PRC Revenue	2012 Value
<b>002 Aggregate Reim/Indirects</b>	
1900 Other Revenue from Local Sources	8,727.00
<b>012 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	3,817.00
<b>042 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,979.00
<b>062 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,561.00
<b>212 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	1,500.00
<b>410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,435.00
<b>411 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,361.00
<b>562 Adult Basic Ed - Federal</b>	
3620 State Adult Basic & Literacy Education	4,524.00
4540 Adult Basic & Literacy Education (ABLE)	16,620.00
<b>562 Subtotal</b>	21,144.00
<b>822 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,658.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	66,182.00

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

PRC Program Function Object	2012 Value
<b>002 Aggregate Reim/Indirects</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	660.00
<b>012 Vo Ed Agriculture</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,817.00
<b>042 Vo Ed Family &amp; Consumer Science</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,979.00





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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>562 Adult Basic Ed - Federal</b>				
<b>454 Adult Basic &amp; Literacy Education (ABLE)</b>				
<b>221X Improvement of Instruction Services</b>				
5XX Other Purchased Services				1,054.00
6XX Supplies and Materials				50.00
<b>23XX Support Services - General Administration</b>				
1XX Personal Services - Salaries				1,360.00
2XX Personal Services - Employee Benefits				648.00
<b>26XX Operation and Maintenance of Plant Services</b>				
5XX Other Purchased Services				1,102.00
<b>562 Subtotal</b>				<hr/> 21,144.00
<b>822 Vo Ed Carl Perkins Basic Grant</b>				
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
<b>1XXX Instruction</b>				
6XX Supplies and Materials				2,853.00
<b>221X Improvement of Instruction Services</b>				
5XX Other Purchased Services				4,805.00
<b>822 Subtotal</b>				<hr/> 7,658.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<hr/> <hr/> 57,139.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	82,612.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,182.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,139.00	(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	3,858.00	
Less Last Year	2,829.00	(4b)
		1,029.00
		1,029.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	92,684.00	(5)



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Aggregate Reim/Indirects	8,727.00	660.00	8,067.00
012 Vo Ed Agriculture	3,817.00	3,817.00	0.00
042 Vo Ed Family & Consumer Science	1,979.00	1,979.00	0.00
062 Vo Ed Business/Marketing	1,561.00	1,561.00	0.00
212 Advancing Agriculture Education Program	1,500.00	0.00	1,500.00
308 State OTO Indian Education for All	0.00	524.00	-524.00
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,435.00	17,435.00	0.00
411 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,361.00	2,361.00	0.00
562 Adult Basic Ed - Federal	21,144.00	21,144.00	0.00
822 Vo Ed Carl Perkins Basic Grant	7,658.00	7,658.00	0.00
<b>Total</b>	<b>66,182.00</b>	<b>57,139.00</b>	<b>9,043.00</b>



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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
1111 District Levy - Real Property	4,613.00	4,997.00
1112 District Levy - Personal Property	488.00	281.00
1190 Penalties and Interest on Taxes	16.00	10.00
1340 Fees for Adult Education	1,506.00	2,283.00
1510 Interest Earnings	536.00	251.00
1960 Services Provided Other Local Governmental Units	10,000.00	10,000.00
3460 Montana Oil and Gas Tax	3,804.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>20,963.00</b>	<b>17,822.00</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	7,468.00	7,907.00
5XX Other Purchased Services	1,336.00	1,410.00
6XX Supplies and Materials	543.00	0.00
<b>561</b>		
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,417.00	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	13,220.00	0.00
2XX Personal Services - Employee Benefits	7,965.00	0.00
<b>561 Subtotal</b>	<b>24,602.00</b>	<b>0.00</b>
<b>562 Adult Basic Ed - Federal</b>		
<b>650 Adult Basic Education/GED Programs</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	9,771.00
2XX Personal Services - Employee Benefits	0.00	4,422.00
<b>562 Subtotal</b>	<b>0.00</b>	<b>14,193.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>33,949.00</b>	<b>23,510.00</b>



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

### 17 - Adult Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						33,074.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,822.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,510.00	(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	543.00	(4b)		-543.00	
						-543.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,843.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0791-04379386

44 Rosebud County  
0791 Forsyth H S

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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,875.00	6,075.00
1510 Interest Earnings	183.00	119.00
3260 State Driver's Education Reimbursement	2,386.00	1,150.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,444.00	7,344.00

### 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	2,997.00	7,380.00
4XX Purchased Property Services	735.00	500.00
5XX Other Purchased Services	1,444.00	0.00
6XX Supplies and Materials	228.00	2,480.00
7XX Property and Equipment Acquisition	0.00	2,500.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	762.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,404.00	13,622.00

### Schedule Of Changes Worksheet

Beginning Fund Balance					13,502.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,344.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,622.00	(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)					7,224.00	(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	139.00	122.00
5300 Operating Transfers from Other Funds	837.00	260.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	976.00	382.00

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	12,317.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	382.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,699.00	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	41,770.00	41,684.00
1112 District Levy - Personal Property	4,376.00	2,359.00
1190 Penalties and Interest on Taxes	140.00	87.86
1510 Interest Earnings	2,009.95	1,500.00
3281 State Technology Aid	1,256.05	1,250.14
3460 Montana Oil and Gas Tax	33,635.00	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	83,187.00	46,881.00
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### 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>21XX Support Services - Students</b>		
6XX Supplies and Materials	595.00	0.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	13,750.00	14,494.00
2XX Personal Services - Employee Benefits	1,531.00	2,444.00
4XX Purchased Property Services	5,688.00	3,004.00
5XX Other Purchased Services	87.00	87.00
6XX Supplies and Materials	37,321.00	20,396.00
7XX Property and Equipment Acquisition	23,309.00	0.00
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	683.00	1,125.00
<b>26XX Operation and Maintenance of Plant Services</b>		
7XX Property and Equipment Acquisition	0.00	27,087.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	82,964.00	68,637.00
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# Trustees' Financial Summary

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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						154,465.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,881.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,637.00	(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	27,087.00	Less Last Year	0.00	(4b)		27,087.00	
						27,087.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						159,796.00	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,336.38	1,165.38
3445 State Combined Fund School Block Grant	12,463.62	12,463.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13,800.00	13,629.00

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	112,759.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,629.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	126,388.00	(5)



# Trustees' Financial Summary

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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	1,497.00	1,201.00
1900 Other Revenue from Local Sources	111.00	682.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,608.00</u>	<u>1,883.00</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	945.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	11,280.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>12,225.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		50,206.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,883.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)		52,089.00 (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
1510 Interest Earnings	1,043.00	3,995.00
3460 Montana Oil and Gas Tax	0.00	183,367.00
9710 Residual Equity Transfers In	0.00	895.00
<b>940</b>		
9710 Residual Equity Transfers In	415,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	416,043.00	188,257.00

#### 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		
7XX Property and Equipment Acquisition	0.00	46,834.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	250,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	296,834.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	416,043.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	188,257.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	296,834.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Total	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Total	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	307,466.00	(5)



# Trustees' Financial Summary

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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	452.00	307.00
1920 Contributions/Donations from Private Sources	2,000.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,452.00	2,307.00

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	4,000.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,000.00	2,000.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	27,625.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,307.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	27,932.00	(5)



# Trustees' Financial Summary

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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
1700 Student Extracurricular Activity Receipts	216,898.00	160,135.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	216,898.00	160,135.00

### 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	222,984.00	161,147.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	222,984.00	161,147.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	108,545.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	160,135.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	161,147.00	(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)	107,533.00	(5)



# Trustees' Financial Summary

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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	26,738.00	36,046.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	120,248.00	127,289.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	440,266.00	505,696.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,174.00	1,050.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	66,554.00	62,487.00
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	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



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,227.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,227.55

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,075.38
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	30,567.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	65,381.00
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	36,046.00	0.00	0.00	0.00	
280	1XXX	2XX	8,562.00	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	68.00	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	40.00	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	20,665.00	0.00	0.00	0.00	
<b>Totals</b>			65,381.00	0.00	0.00	0.00	65,381.00

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	84,752.00	0.00	0.00	0.00	84,752.00
Land Improvements	152,891.00	0.00	0.00	0.00	152,891.00
Buildings	3,472,530.00	0.00	110,230.00	0.00	3,582,760.00
Machinery and Equipment	505,831.00	0.00	83,851.00	53,138.00	536,544.00
Totals at Historical Cost	4,216,004.00	0.00	194,081.00	53,138.00	4,356,947.00
Less Accumulated Depreciation For:					
Improvement Accum	120,294.00	0.00	0.00	0.00	120,294.00
Building Accum	1,351,282.00	0.00	0.00	0.00	1,351,282.00
Machinery and Equipment Accum	332,877.00	0.00	0.00	0.00	332,877.00
Total Accumulated Depreciation	1,804,453.00	0.00	0.00	0.00	1,804,453.00
Governmental Activities, Capital Assets, net	2,411,551.00	0.00	194,081.00	53,138.00	2,552,494.00

\* 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>
Total Depreciation for FY2012			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	68,069.00	0.00	0.00	2,286.00	65,783.00	0.00	65,783.00
Total Governmental Activity							
Long-Term Liabilities	68,069.00	0.00	0.00	2,286.00	65,783.00	0.00	65,783.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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.