



Trustees' Financial Summary

FY2011-12

Submit ID: 0133-37728303

**08 Chouteau County
0133 Fort Benton Elem**

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: Jeannette Nelson

Phone #: (406) 622-5691

(Signature)

(Date)

Chair, Board of Trustees: Angel Johnson

(Signature)

(Date)

County Superintendent: Rick Cook

(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 #
595	Title I Accountability	FEDERAL		84.348A
596	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
599	Title I, Part A, Improving Basic Programs	FEDERAL	00801333110	84.010A
600	Aggregate Reim/Indirects	LOCAL		Local
602	Medicaid	STATE		State
610	21st Century Community Learning	FEDERAL	08014517-10	84.287



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	128,807.90	12,359.78		6,928.58
02	Taxes Receivable - Real and Personal (120-149)	15,688.38	1,174.68		
03	Taxes Receivable - Protested (150-159)	27,693.38	2,024.35		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				117.10
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	172,189.66	15,558.81		7,045.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	43,381.76	3,199.03		117.10
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	43,381.76	3,199.03		117.10
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	128,807.90	12,359.78		6,928.58
52	TOTAL FUND BALANCE/EQUITY	128,807.90	12,359.78		6,928.58
53	TOTAL LIABILITIES AND FUND BALANCE	172,189.66	15,558.81		7,045.68



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		93,758.15	14,680.40	5,822.15
02	Taxes Receivable - Real and Personal (120-149)				192.87
03	Taxes Receivable - Protested (150-159)				336.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		93,758.15	14,680.40	6,351.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				529.76
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				529.76
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		93,758.15	14,680.40	5,822.15
52	TOTAL FUND BALANCE/EQUITY		93,758.15	14,680.40	5,822.15
53	TOTAL LIABILITIES AND FUND BALANCE		93,758.15	14,680.40	6,351.91



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				184.21
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				184.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				184.21
52	TOTAL FUND BALANCE/EQUITY				184.21
53	TOTAL LIABILITIES AND FUND BALANCE				184.21



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,571.95	6,180.64		
02	Taxes Receivable - Real and Personal (120-149)	615.88			
03	Taxes Receivable - Protested (150-159)	1,087.88			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,275.71	6,180.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,703.76			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,703.76			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,571.95	6,180.64		
52	TOTAL FUND BALANCE/EQUITY	1,571.95	6,180.64		
53	TOTAL LIABILITIES AND FUND BALANCE	3,275.71	6,180.64		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		40,489.34		
02	Taxes Receivable - Real and Personal (120-149)		1,792.54		
03	Taxes Receivable - Protested (150-159)		3,264.24		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		45,546.12		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,056.78		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,056.78		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		40,489.34		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		40,489.34		
53	TOTAL LIABILITIES AND FUND BALANCE		45,546.12		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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Balance Sheet

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



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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	521,743.72	477,659.77
1113 District Levy - Heavy Motor Vehicles	444.86	2,059.42
1190 Penalties and Interest on Taxes	3,008.15	2,128.93
1510 Interest Earnings	1,079.81	772.34
1900 Other Revenue from Local Sources	0.00	184.45
3110 Direct State Aid	391,614.20	484,308.93
3111 Quality Educator	48,672.00	50,877.45
3112 At Risk Student	0.00	6,623.22
3113 Indian Education For All	3,712.80	3,896.40
3114 American Indian Achievement Gap	400.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	45,260.01	45,947.02
3120 State Guaranteed Tax Base Aid	108,573.67	116,584.47
3444 State School Block Grant	110,690.27	110,690.27
3730 HB645 State Special Education Allowable Costs	1,545.92	0.00
7800 ARRA - State Fiscal Stabilization Fund	44,188.77	0.00
7810 Education Jobs Fund	36,936.32	568.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,317,870.50	1,303,300.68

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	424,881.43	472,689.04
2XX Personal Services - Employee Benefits	57,751.21	60,482.98
3XX Purchased Professional and Technical Services	6,076.00	12,360.43
4XX Purchased Property Services	1,165.41	4,817.47
5XX Other Purchased Services	1,318.21	2,342.13
6XX Supplies and Materials	66,167.36	76,057.40
810 Dues and Fees	920.97	5,184.36
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	14,177.76
2XX Personal Services - Employee Benefits	0.00	2,447.42
3XX Purchased Professional and Technical Services	72.56	0.00
5XX Other Purchased Services	0.00	79.40
6XX Supplies and Materials	0.00	17.34
810 Dues and Fees	1,875.00	0.00
8XX Other Expenditures	0.00	2,320.00
222X Educational Media Services		
1XX Personal Services - Salaries	36,111.31	20,620.02
2XX Personal Services - Employee Benefits	2,451.40	5,208.16



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			5XX Other Purchased Services	42.00	0.00
			6XX Supplies and Materials	1,263.35	1,006.96
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	23,004.93	36,887.08
			2XX Personal Services - Employee Benefits	3,651.18	5,280.00
			3XX Purchased Professional and Technical Services	4,950.41	190.00
			5XX Other Purchased Services	8,968.92	3,254.88
			6XX Supplies and Materials	2,885.73	377.37
			810 Dues and Fees	1,887.50	1,451.25
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	76,313.82	84,293.45
			2XX Personal Services - Employee Benefits	6,572.98	15,985.71
			3XX Purchased Professional and Technical Services	1,350.00	1,318.66
			4XX Purchased Property Services	0.00	675.00
			5XX Other Purchased Services	1,747.38	2,689.62
			6XX Supplies and Materials	3,577.91	4,002.87
			810 Dues and Fees	361.50	931.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,344.41	19,915.27
			2XX Personal Services - Employee Benefits	14,788.97	10,848.67
			3XX Purchased Professional and Technical Services	2,753.36	2,862.51
			4XX Purchased Property Services	880.49	1,264.56
			5XX Other Purchased Services	5,891.10	4,221.24
			6XX Supplies and Materials	2,964.97	7,793.94
			810 Dues and Fees	2,502.00	2,024.17
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	111,195.13	108,158.67
			2XX Personal Services - Employee Benefits	14,298.91	12,748.94
			3XX Purchased Professional and Technical Services	5,759.00	7,170.50
			4XX Purchased Property Services	94,312.17	62,332.66
			5XX Other Purchased Services	344.19	139.95
			6XX Supplies and Materials	26,713.77	23,646.96
			810 Dues and Fees	2,229.30	2,073.35
		4XXX Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	13,500.00	0.00
			7XX Property and Equipment Acquisition	0.00	10,661.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	80,217.20	85,398.00
			2XX Personal Services - Employee Benefits	15,999.03	13,491.05
			3XX Purchased Professional and Technical Services	472.09	2,154.07
			4XX Purchased Property Services	0.00	500.00



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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
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	96.70
			6XX Supplies and Materials	1,346.56	6,244.92
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,998.45	3,162.85
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,615.00	8,750.00
			2XX Personal Services - Employee Benefits	0.00	983.10
			6XX Supplies and Materials	2,874.00	1,216.56
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,618.20	18,822.11
			2XX Personal Services - Employee Benefits	2,510.21	0.00
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,805.19	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,078.14	1,525.84
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	7,904.50	3,225.20
			2XX Personal Services - Employee Benefits	0.00	1,312.44
			5XX Other Purchased Services	0.00	50.23
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,898.40	4,575.76
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	18,914.00	18,250.00
			4XX Purchased Property Services	0.00	929.57
			5XX Other Purchased Services	361.38	76.95
			6XX Supplies and Materials	3,714.62	4,178.02
			810 Dues and Fees	78.50	49.25
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	42,064.73	0.00
			2XX Personal Services - Employee Benefits	1,988.56	0.00
			6XX Supplies and Materials	135.48	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,704.76	0.00



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,231.56	568.01
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	266.64	368.64
			5XX Other Purchased Services	0.00	11.58
			6XX Supplies and Materials	8,794.65	7,266.64
			810 Dues and Fees	0.00	569.37
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,307,438.09	1,316,787.51

Schedule Of Changes Worksheet

Beginning Fund Balance					142,294.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,303,300.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,316,787.51	(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)					128,807.90	(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	37,645.15	36,703.12
1113 District Levy - Heavy Motor Vehicles	31.88	158.64
1190 Penalties and Interest on Taxes	199.27	148.45
1510 Interest Earnings	173.44	81.27
1900 Other Revenue from Local Sources	0.00	280.35
2220 County On-Schedule Trans Reimb	1,247.40	889.55
3210 State On-Schedule Trans Reimb	1,247.40	895.30
3444 State School Block Grant	3,552.85	3,552.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,097.39	42,709.53

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	43,499.00	42,790.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,499.00	42,790.30

Schedule Of Changes Worksheet

Beginning Fund Balance	12,440.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,709.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,790.30	(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)	12,359.78	(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	35.62	26.82
1611 National School Lunch Program	34,892.10	39,385.60
1623 Milk Sales	221.20	10.00
1632 Daily Adult Sales	3,320.31	1,998.90
1900 Other Revenue from Local Sources	81.10	71.63
3220 State Food Services Match	0.00	117.10
4550 Federal Child Nutrition	60,613.40	62,065.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,163.73	103,675.57

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	58,889.77	59,759.61
3XX Purchased Professional and Technical Services	330.00	0.00
4XX Purchased Property Services	1,400.27	1,343.55
5XX Other Purchased Services	767.58	470.80
6XX Supplies and Materials	36,917.42	41,433.60
810 Dues and Fees	0.00	701.00
8XX Other Expenditures	343.65	146.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	98,648.69	103,854.66



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

Schedule Of Changes Worksheet

Beginning Fund Balance						7,107.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,675.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,854.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,928.58	(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	724.56	371.16
2240 County Retirement Distribution	130,515.74	140,478.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	131,240.30	140,849.36

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	80,632.63	86,112.93
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	2,111.49
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,400.58	2,488.35
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,385.68	5,238.42
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,083.36	12,649.35
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,636.68	2,359.32
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	15,423.74	15,125.02
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,440.24	12,401.70
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,126.17	1,221.70
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	614.88	307.68
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	148.36	204.64
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,177.75	433.83
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	628.12	546.91



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,169.81	2,340.38
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,349.36	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,006.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				143,224.05	143,541.72

Schedule Of Changes Worksheet

Beginning Fund Balance						96,450.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						140,849.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						143,541.72	(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)						93,758.15	(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
595 Title I Accountability	
4650 Federal Miscellaneous Grants from OPI	3,897.00
596 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,696.00
599 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	100,601.00
600 Aggregate Reim/Indirects	
1510 Interest Earnings	6.17
602 Medicaid	
3357 Montana Administrative Claiming Reimbursement	45,151.09
610 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	23,741.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	196,092.44

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

PRC Program Function Object	2012 Value
596 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	20,716.00
810 Dues and Fees	1,500.00
222X Educational Media Services	
6XX Supplies and Materials	480.00
596 Subtotal	22,696.00
599 Title I, Part A, Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	77,425.71
2XX Personal Services - Employee Benefits	20,405.20
5XX Other Purchased Services	586.56
6XX Supplies and Materials	2,183.53
599 Subtotal	100,601.00
602 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
810 Dues and Fees	45,150.09



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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
610 21st Century Community Learning	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,455.57
2XX Personal Services - Employee Benefits	466.76
3XX Purchased Professional and Technical Services	10,740.00
5XX Other Purchased Services	2,487.18
6XX Supplies and Materials	4,223.76
27XX Student Transportation Services	
1XX Personal Services - Salaries	559.59
2XX Personal Services - Employee Benefits	67.14
610 Subtotal	22,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	190,447.09

Schedule Of Changes Worksheet

Beginning Fund Balance	9,035.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	196,092.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	190,447.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,680.40	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
595 Title I Accountability	3,897.00	0.00	3,897.00
596 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	22,696.00	22,696.00	0.00
599 Title I, Part A, Improving Basic Programs	100,601.00	100,601.00	0.00
600 Aggregate Reim/Indirects	6.17	0.00	6.17
602 Medicaid	45,151.09	45,150.09	1.00



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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
610 21st Century Community Learning	23,741.18	22,000.00	1,741.18
Total	<u>196,092.44</u>	<u>190,447.09</u>	<u>5,645.35</u>



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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	6,309.07	6,259.34
1113 District Levy - Heavy Motor Vehicles	5.35	27.14
1190 Penalties and Interest on Taxes	29.56	22.65
1340 Fees for Adult Education	454.00	505.00
1510 Interest Earnings	25.58	18.03
1900 Other Revenue from Local Sources	0.00	40.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>6,823.56</u>	<u>6,872.16</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	4,800.00	2,400.00
4XX Purchased Property Services	822.00	35.99
5XX Other Purchased Services	83.52	36.00
6XX Supplies and Materials	1,206.00	1,627.54

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>6,911.52</u>	<u>4,099.53</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance	3,049.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,872.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,099.53	(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)	5,822.15	(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	1.46	0.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.46	0.97

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	183.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.97	(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)	184.21	(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
1110 District Tax Levy	20,228.69	19,537.37
1113 District Levy - Heavy Motor Vehicles	17.11	84.28
1190 Penalties and Interest on Taxes	114.14	82.14
1510 Interest Earnings	51.12	9.57
3281 State Technology Aid	1,208.18	1,255.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,619.24	20,968.61

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	24,421.14	0.00
6XX Supplies and Materials	3,919.98	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	25,921.30
2XX Personal Services - Employee Benefits	0.00	123.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,341.12	26,044.30

Schedule Of Changes Worksheet

Beginning Fund Balance		6,647.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,968.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		26,044.30	(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)		1,571.95	(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	8.29	22.86
1900 Other Revenue from Local Sources	0.00	51.56
3445 State Combined Fund School Block Grant	3,517.41	3,517.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,525.70	3,591.83

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 4XX Purchased Property Services	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		2,588.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,591.83	(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)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		6,180.64	(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
5400 Proceeds from Long-Term Liabilities	26,097.74	38,766.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,097.74	38,766.10

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	26,097.74	38,766.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,097.74	38,766.10

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,766.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,766.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (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
1110 District Tax Levy	60,476.50	58,324.57
1113 District Levy - Heavy Motor Vehicles	51.39	252.83
1190 Penalties and Interest on Taxes	272.79	234.76
1510 Interest Earnings	70.25	162.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,870.93	58,974.63

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
8XX Other Expenditures	37,347.16	44,065.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,347.16	44,065.06

Schedule Of Changes Worksheet

Beginning Fund Balance		25,579.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		58,974.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		44,065.06	(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)		40,489.34	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	52,052.04	53,003.36
XX	39X 1XXX 112	Certified Teacher Staff Salaries	29,852.50	8,750.00
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	476,413.42	472,747.61
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,205.89	14,375.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	599.93	1,606.41
XX	XXX 26XX 41X	Energy Utility Services	46,375.98	36,305.30
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	26,097.74	49,427.10
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

FY2011-12

Submit ID: 0133-37728303

08 Chouteau County
0133 Fort Benton Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	28,755.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,755.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,584.38
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,407.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	111,047.59
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

FY2011-12

Submit ID: 0133-37728303

08 Chouteau County
0133 Fort Benton Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	85,398.00	0.00	0.00	0.00
280	1XXX	2XX	13,491.05	0.00	0.00	0.00
280	1XXX	3XX	2,154.07	0.00	0.00	0.00
280	1XXX	4XX	500.00	0.00	0.00	0.00
280	1XXX	5XX	96.70	0.00	0.00	0.00
280	1XXX	6XX	6,244.92	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	3,162.85	0.00	0.00	0.00
Totals			111,047.59	0.00	0.00	111,047.59

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

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0133-37728303

08 Chouteau County
0133 Fort Benton Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	162,000.00	0.00	0.00	0.00	162,000.00
Buildings	3,265,361.84	0.00	49,427.10	0.00	3,314,788.94
Machinery and Equipment	203,475.23	0.00	0.00	0.00	203,475.23
Totals at Historical Cost	3,630,837.07	0.00	49,427.10	0.00	3,680,264.17
Less Accumulated Depreciation For:					
Building Accum	2,305,097.98	0.00	48,565.52	0.00	2,353,663.50
Machinery and Equipment Accum	91,085.91	0.00	11,496.85	0.00	102,582.76
Total Accumulated Depreciation	2,396,183.89	0.00	60,062.37	0.00	2,456,246.26
Governmental Activities, Capital Assets, net	1,234,653.18	0.00	-10,635.27	0.00	1,224,017.91

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,282.32	0.00	0.00
General Administration (23XX)	1,524.88	0.00	0.00
Financial Administration (25XX)	550.00	0.00	0.00
Operations and Maintenance (26XX)	37,344.44	0.00	0.00
Extracurricular (34XX, 35XX)	361.73	0.00	0.00
Unallocated	17,999.00	0.00	0.00
Total Depreciation for FY2012	60,062.37	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0133-37728303

08 Chouteau County
0133 Fort Benton Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	16,270.55	14,184.87	0.00	0.00	30,455.42	0.00	30,455.42
Other Post Employment Benefits	290,237.00	23,988.00	0.00	242,261.00	71,964.00	0.00	71,964.00
Total Governmental Activity							
Long-Term Liabilities	306,507.55	38,172.87	0.00	242,261.00	102,419.42	0.00	102,419.42

* 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.