



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0134-63729564**

**08 Chouteau County  
0134 Fort Benton 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:** 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 #
702	Vo Ed Carl Perkins Basic Grant	FEDERAL	00801348110	84.048A
703	Aggregate Reim/Indirects	LOCAL		Local
704	Title I, Part A, Accountability	FEDERAL		84.348A
710	Vo Ed Business/Marketing	STATE		State
711	Vo Ed Family & Consumer Science	STATE		State
717	Vo Ed Tech Ed/Industrial Arts	STATE	1	State
718	Vo Ed Health Occupations	STATE	7	State



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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)	120,691.83	49,572.86	207,742.92	
02	Taxes Receivable - Real and Personal (120-149)	13,250.22	3,698.95	235.40	
03	Taxes Receivable - Protested (150-159)	19,046.45	5,829.66		
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>	152,988.50	59,101.47	207,978.32	
<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)	32,296.67	9,528.61	235.40	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	32,296.67	9,528.61	235.40	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	120,691.83	49,572.86	207,742.92	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	120,691.83	49,572.86	207,742.92	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	152,988.50	59,101.47	207,978.32	



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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)		96,334.48	10,526.47	3,160.49
02	Taxes Receivable - Real and Personal (120-149)				164.60
03	Taxes Receivable - Protested (150-159)				237.71
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>		96,334.48	10,526.47	3,562.80
<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)				402.31
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				402.31
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		96,334.48	10,526.47	3,160.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>		96,334.48	10,526.47	3,160.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		96,334.48	10,526.47	3,562.80



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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)	1,140.74			1,677.52
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,140.74			1,677.52
<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	1,140.74			1,677.52
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,140.74			1,677.52
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,140.74			1,677.52



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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)	6,054.19	16,590.76		
02	Taxes Receivable - Real and Personal (120-149)	440.95			
03	Taxes Receivable - Protested (150-159)	738.34			
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>	7,233.48	16,590.76		
<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)	1,179.29			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,179.29			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	6,054.19	16,590.76		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,054.19	16,590.76		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,233.48	16,590.76		



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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)		22,810.31		
02	Taxes Receivable - Real and Personal (120-149)		2,675.18		
03	Taxes Receivable - Protested (150-159)		4,427.57		
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>		29,913.06		
<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)		7,102.75		
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>		7,102.75		
<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		22,810.31		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		22,810.31		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		29,913.06		



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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)		110,038.17	124,222.83	20,737.73
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>		110,038.17	124,222.83	20,737.73
<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		110,038.17	124,222.83	20,737.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>		110,038.17	124,222.83	20,737.73
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		110,038.17	124,222.83	20,737.73



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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)	46,569.31	212,419.90		
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>	46,569.31	212,419.90		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	46,569.31	212,419.90		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	46,569.31	212,419.90		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	46,569.31	212,419.90		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	504,003.09	533,944.61
1112 District Levy - Personal Property	347.37	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	1,497.49
1190 Penalties and Interest on Taxes	2,643.98	1,738.72
1510 Interest Earnings	877.12	686.04
1900 Other Revenue from Local Sources	237.40	894.61
3110 Direct State Aid	364,899.20	410,440.36
3111 Quality Educator	36,504.00	35,743.50
3112 At Risk Student	0.00	2,673.65
3113 Indian Education For All	2,325.60	2,142.00
3114 American Indian Achievement Gap	600.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	26,469.44	23,402.76
3120 State Guaranteed Tax Base Aid	111,016.80	97,013.03
3444 State School Block Grant	91,739.91	91,739.91
3460 Montana Oil and Gas Tax	31.51	262.65
3730 HB645 State Special Education Allowable Costs	891.88	0.00
7800 ARRA - State Fiscal Stabilization Fund	41,174.31	0.00
7810 Education Jobs Fund	34,416.61	481.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,218,178.22</b>	<b>1,203,660.71</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	265,363.01	295,688.39
2XX Personal Services - Employee Benefits	36,208.89	43,970.62
3XX Purchased Professional and Technical Services	14,500.06	18,755.50
4XX Purchased Property Services	1,380.70	2,486.22
5XX Other Purchased Services	1,844.10	2,477.74
6XX Supplies and Materials	48,336.14	50,978.74
810 Dues and Fees	1,849.42	5,854.59
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	45,585.28	37,717.36
2XX Personal Services - Employee Benefits	10,850.66	9,985.14
5XX Other Purchased Services	212.83	240.29
6XX Supplies and Materials	535.73	338.63
810 Dues and Fees	0.00	1,345.00
8XX Other Expenditures	2,756.00	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	24,096.69	20,500.02



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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>				
			2XX Personal Services - Employee Benefits	4,180.10	2,231.80
			3XX Purchased Professional and Technical Services	0.00	550.00
			4XX Purchased Property Services	370.07	0.00
			5XX Other Purchased Services	0.00	623.17
			6XX Supplies and Materials	2,121.14	1,528.33
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	33,524.81	35,262.38
			2XX Personal Services - Employee Benefits	6,409.80	5,280.00
			3XX Purchased Professional and Technical Services	2,761.03	1,468.17
			5XX Other Purchased Services	10,544.83	4,545.75
			6XX Supplies and Materials	4,923.36	2,499.10
			810 Dues and Fees	1,835.00	1,556.25
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	16,510.63	17,622.15
			2XX Personal Services - Employee Benefits	4,176.43	4,839.68
			3XX Purchased Professional and Technical Services	1,235.00	45.00
			4XX Purchased Property Services	39.25	0.00
			5XX Other Purchased Services	1,209.94	324.77
			6XX Supplies and Materials	941.64	1,233.57
			810 Dues and Fees	534.50	375.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	34,277.64	25,124.96
			2XX Personal Services - Employee Benefits	14,632.72	11,074.33
			3XX Purchased Professional and Technical Services	6,678.46	10,388.95
			4XX Purchased Property Services	2,985.01	4,084.28
			5XX Other Purchased Services	9,152.48	9,688.92
			6XX Supplies and Materials	11,682.53	18,210.64
			810 Dues and Fees	3,187.22	3,089.56
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	64,476.65	66,274.75
			2XX Personal Services - Employee Benefits	7,830.22	10,083.71
			3XX Purchased Professional and Technical Services	5,211.00	17,428.07
			4XX Purchased Property Services	107,398.38	82,529.20
			5XX Other Purchased Services	228.70	504.66
			6XX Supplies and Materials	37,954.71	36,237.83
			810 Dues and Fees	2,056.36	1,957.86
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			4XX Purchased Property Services	6,000.00	0.00
			7XX Property and Equipment Acquisition	0.00	1,356.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	58,557.30	60,948.44



# 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
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	12,943.19	8,282.81
			3XX Purchased Professional and Technical Services	472.08	3,291.65
			4XX Purchased Property Services	0.00	500.00
			5XX Other Purchased Services	0.00	603.79
			6XX Supplies and Materials	2,281.72	5,803.13
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,739.43	1,540.02
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	12,562.50	34,759.00
			2XX Personal Services - Employee Benefits	3,632.59	6,456.90
			3XX Purchased Professional and Technical Services	190.00	0.00
			4XX Purchased Property Services	2,378.89	1,849.89
			5XX Other Purchased Services	81.60	93.24
			6XX Supplies and Materials	8,618.48	10,170.95
			810 Dues and Fees	0.00	183.34
			8XX Other Expenditures	0.00	74.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	6,652.61	6,397.42
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	18,327.50	22,748.54
			2XX Personal Services - Employee Benefits	0.00	14,436.84
			3XX Purchased Professional and Technical Services	1,490.00	450.00
			4XX Purchased Property Services	447.50	320.00
			5XX Other Purchased Services	6,578.79	7,160.96
			6XX Supplies and Materials	4,100.77	3,553.28
			810 Dues and Fees	5,023.00	2,705.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	15,923.57	14,691.54
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	48,810.00	53,290.00
			3XX Purchased Professional and Technical Services	2,147.50	1,040.00
			4XX Purchased Property Services	4,757.91	3,561.64
			5XX Other Purchased Services	21,277.15	15,289.30
			6XX Supplies and Materials	22,476.44	32,486.22
			810 Dues and Fees	5,233.00	4,405.50
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	40,292.48	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>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	881.83	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	30,360.84	0.00
			2XX Personal Services - Employee Benefits	4,055.77	481.38
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			4XX Purchased Property Services	148.50	179.06
			5XX Other Purchased Services	0.00	10.51
			6XX Supplies and Materials	9,910.72	8,186.01
			810 Dues and Fees	506.07	0.00
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	20,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,211,448.85	1,214,307.44

### Schedule Of Changes Worksheet

Beginning Fund Balance					131,338.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,203,660.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,214,307.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					120,691.83	(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	150,115.20	166,206.50
1113 District Levy - Heavy Motor Vehicles	103.87	466.18
1190 Penalties and Interest on Taxes	773.58	524.11
1420 Trans Fees from Other Schl Dists Within State	41,000.00	41,000.00
1510 Interest Earnings	83.60	66.61
1900 Other Revenue from Local Sources	0.00	108.00
2220 County On-Schedule Trans Reimb	80,818.05	76,111.95
3210 State On-Schedule Trans Reimb	77,369.59	70,837.69
3444 State School Block Grant	2,734.76	2,734.76
3460 Montana Oil and Gas Tax	9.71	81.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>353,008.36</b>	<b>358,137.62</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	46,667.83	45,165.90
2XX Personal Services - Employee Benefits	8,012.25	8,800.00
6XX Supplies and Materials	0.00	574.99
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	24,115.00	31,941.20
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	87,664.97	93,902.33
2XX Personal Services - Employee Benefits	22,446.62	23,145.22
3XX Purchased Professional and Technical Services	3,510.71	5,881.32
4XX Purchased Property Services	41,302.70	48,690.14
5XX Other Purchased Services	17,889.44	23,666.38
6XX Supplies and Materials	75,073.05	60,638.98
810 Dues and Fees	5,662.80	4,175.20
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	20,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>332,345.37</b>	<b>366,581.66</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						58,016.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						358,137.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						366,581.66	(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)						49,572.86	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1,312.79	639.70
1190 Penalties and Interest on Taxes	217.73	63.43
1510 Interest Earnings	2,746.89	1,772.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,277.41	2,475.19

### 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>27XX Student Transportation Services</b>		
7XX Property and Equipment Acquisition	0.00	90,500.00
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	50,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	140,500.00

### Schedule Of Changes Worksheet

Beginning Fund Balance					345,767.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,475.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					140,500.00	(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)					207,742.92	(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	598.69	358.55
2240 County Retirement Distribution	127,784.84	124,385.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>128,383.53</b>	<b>124,744.19</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	40,420.18	45,721.31
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	6,751.50	5,607.33
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,462.16	3,024.62
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,774.17	12,002.25
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,081.82	2,159.55
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	6,652.05	6,823.51
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,881.39	8,726.92
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	14,851.35	12,059.32
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	11,471.83	8,467.01
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,652.18	4,631.76
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	370.08	250.88
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	854.25	840.23
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,589.88	2,952.93
<b>720 School Sponsored Athletics</b>		



# Trustees' Financial Summary

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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				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,898.86	1,866.40
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,672.99	6,025.37
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,699.67	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,464.65	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				126,549.01	121,159.39

### Schedule Of Changes Worksheet

Beginning Fund Balance					92,749.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					124,744.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,159.39	(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)					96,334.48	(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>702 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,554.00
<b>703 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	13.60
<b>704 Title I, Part A, Accountability</b>	
4650 Federal Miscellaneous Grants from OPI	7,508.00
<b>711 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,451.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13,526.60

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

PRC Program Function Object	2012 Value
<b>702 Vo Ed Carl Perkins Basic Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,144.61
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	409.39
<b>702 Subtotal</b>	4,554.00
<b>711 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	512.00
<b>717 Vo Ed Tech Ed/Industrial Arts</b>	
<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	768.00
<b>718 Vo Ed Health Occupations</b>	
<b>393 State Career &amp; Technical Ed Entitlement - Health Occupations</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	171.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,005.00



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						3,004.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,526.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,005.00	(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)						10,526.47	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
702 Vo Ed Carl Perkins Basic Grant	4,554.00	4,554.00	0.00
703 Aggregate Reim/Indirects	13.60	0.00	13.60
704 Title I, Part A, Accountability	7,508.00	0.00	7,508.00
711 Vo Ed Family & Consumer Science	1,451.00	512.00	939.00
717 Vo Ed Tech Ed/Industrial Arts	0.00	768.00	-768.00
718 Vo Ed Health Occupations	0.00	171.00	-171.00
<b>Total</b>	<u>13,526.60</u>	<u>6,005.00</u>	<u>7,521.60</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	6,698.30	6,703.74
1113 District Levy - Heavy Motor Vehicles	4.52	18.80
1190 Penalties and Interest on Taxes	27.77	20.08
1340 Fees for Adult Education	560.00	308.00
1510 Interest Earnings	29.13	16.22
3460 Montana Oil and Gas Tax	0.33	3.31

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,320.05	7,070.15
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### 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	3,200.00	3,200.00
3XX Purchased Professional and Technical Services	325.00	1,600.00
4XX Purchased Property Services	2,000.00	0.00
5XX Other Purchased Services	63.00	140.40
6XX Supplies and Materials	1,807.58	2,308.25
8XX Other Expenditures	50.00	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,445.58	7,248.65
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### Schedule Of Changes Worksheet

Beginning Fund Balance	3,338.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,070.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,248.65	(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)	3,160.49	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,950.00	3,150.00
1510 Interest Earnings	151.76	61.55
3260 State Driver's Education Reimbursement	1,690.14	1,061.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,791.90</b>	<b>4,273.37</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	9,107.00	12,140.00
2XX Personal Services - Employee Benefits	813.54	0.00
4XX Purchased Property Services	135.00	0.00
5XX Other Purchased Services	187.49	186.77
6XX Supplies and Materials	682.19	1,591.60
810 Dues and Fees	0.00	180.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>10,925.22</b>	<b>14,098.37</b>
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### Schedule Of Changes Worksheet

Beginning Fund Balance	10,965.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,273.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,098.37	(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)	1,140.74	(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	13.28	8.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13.28	8.86

#### 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	1,668.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.86	(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)	1,677.52	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0134-63729564

08 Chouteau County  
0134 Fort Benton H S

## 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	20,356.28	19,713.65
1113 District Levy - Heavy Motor Vehicles	14.04	55.23
1190 Penalties and Interest on Taxes	105.29	68.42
1510 Interest Earnings	116.01	38.33
3281 State Technology Aid	1,083.57	1,020.48
3460 Montana Oil and Gas Tax	1.28	9.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,676.47	20,905.79

### 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>		
810 Dues and Fees	0.00	246.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	22,840.02	0.00
6XX Supplies and Materials	3,919.97	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	23,524.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	26,759.99	23,770.98



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0134 Fort Benton H S

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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						8,919.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,905.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,770.98	(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)						6,054.19	(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	43.36	44.32
3445 State Combined Fund School Block Grant	14,094.61	14,094.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,137.97	14,138.93

### 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>		
3XX Purchased Professional and Technical Services	80.00	0.00
5XX Other Purchased Services	1,499.94	0.00
6XX Supplies and Materials	0.00	1,400.00
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	8,000.00	0.00
810 Dues and Fees	110.00	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	3,079.98	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,769.92	1,400.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,851.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,138.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,590.76	(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
5400 Proceeds from Long-Term Liabilities	52,603.35	41,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	52,603.35	41,000.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	52,603.35	41,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	52,603.35	41,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,000.00	(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)
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 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	121,510.83	117,990.43
1113 District Levy - Heavy Motor Vehicles	83.98	331.68
1190 Penalties and Interest on Taxes	528.28	395.78
1510 Interest Earnings	125.33	106.24
3460 Montana Oil and Gas Tax	7.65	58.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	122,256.07	118,882.23

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	110,900.00
8XX Other Expenditures	117,618.90	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	117,618.90	110,900.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,828.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,882.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,900.00	(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)	22,810.31	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	38.17
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	110,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	110,038.17

### 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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,038.17	(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)	110,038.17	(5)



# Trustees' Financial Summary

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08 Chouteau County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	163,796.64	166,545.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	163,796.64	166,545.44

### 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	181,858.40	160,590.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	181,858.40	160,590.48

### Schedule Of Changes Worksheet

Beginning Fund Balance	118,267.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166,545.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160,590.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	124,222.83	(5)



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

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	42.97	62.89
1920 Contributions/Donations from Private Sources	753.94	14,699.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	796.91	14,762.58

#### 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	5,975.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,762.58	(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)	20,737.73	(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	31,528.00	24,046.64
XX	39X 1XXX 112	Certified Teacher Staff Salaries	33,800.00	34,759.00
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	292,082.15	275,235.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,990.81	5,089.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	386.80	298.01
XX	XXX 26XX 41X	Energy Utility Services	56,999.12	82,529.20
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	52,603.35	153,256.00
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	14,001.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,001.15

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,666.74
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,161.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	80,969.84
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	60,948.44	0.00	0.00	0.00	
280	1XXX	2XX	8,282.81	0.00	0.00	0.00	
280	1XXX	3XX	3,291.65	0.00	0.00	0.00	
280	1XXX	4XX	500.00	0.00	0.00	0.00	
280	1XXX	5XX	603.79	0.00	0.00	0.00	
280	1XXX	6XX	5,803.13	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,540.02	0.00	0.00	0.00	
<b>Totals</b>			80,969.84	0.00	0.00	0.00	80,969.84

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

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



# Trustees' Financial Summary

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	358,770.00	0.00	0.00	0.00	358,770.00
Buildings	4,568,664.90	0.00	42,356.00	0.00	4,611,020.90
Machinery and Equipment	1,147,086.19	0.00	113,500.00	77,000.00	1,183,586.19
Totals at Historical Cost	6,074,521.09	0.00	155,856.00	77,000.00	6,153,377.09
Less Accumulated Depreciation For:					
Building Accum	3,604,797.77	0.00	38,984.75	0.00	3,643,782.52
Machinery and Equipment Accum	726,464.62	0.00	72,069.52	60,062.50	738,471.64
Total Accumulated Depreciation	4,331,262.39	0.00	111,054.27	60,062.50	4,382,254.16
Governmental Activities, Capital Assets, net	1,743,258.70	0.00	44,801.73	16,937.50	1,771,122.93

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

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

Depreciation by Function for FY2012	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	817.53	0.00	0.00
Support Services Staff (22XX)	127.54	0.00	0.00
General Administration (23XX)	706.25	0.00	0.00
Operations and Maintenance (26XX)	13,425.79	0.00	0.00
Transportation (27XX)	61,569.20	0.00	0.00
Extracurricular (34XX, 35XX)	443.00	0.00	0.00
Unallocated	33,964.96	0.00	0.00
Total Depreciation for FY2012	111,054.27	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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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	33,155.62	0.00	0.00	6,364.98	26,790.64	0.00	26,790.64
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	323,392.62	23,988.00	0.00	248,625.98	98,754.64	0.00	98,754.64

\* 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.