Trustees' Financial Summary
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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: Anna Guesanburu **Phone #:** (406) 557-2259

(Signature) (Date)

Chair, Board of Trustees: Heather Gibson

(Signature) (Date)

County Superintendent: Jessica McWilliams

(Signature) (Date)

Software

Accounting Package: Black Mountain

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 #
612	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A031025	84.358A
627	Advancing Agriculture Education Program	STATE		NA
651	Vo Ed Carl Perkins Basic Grant	FEDERAL	1703788103BG	84.048A
656	IDEA Part B	FEDERAL	0996927707ALLO	84.027
665	Title I, Part A, AYP Award	FEDERAL		84.010
666	Capital Investment & Deferred Maintenance	STATE	STATE	
671	Hoop House Grant	LOCAL		
690	Vo Ed Business/Marketing	STATE	STATE	State
691	Vo Ed Family & Consumer Science	STATE	STATE	State
692	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	95,614.35	73,299.96		
02	Taxes Receivable - Real and Personal (120-149)	18,377.98	2,957.86		
03	Taxes Receivable - Protested (150-159)	2,865.28	499.92		
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	116,857.61	76,757.74		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,243.26	3,457.78		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,243.26	3,457.78		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	34,338.70			
48	Fund Balance for Budget	61,275.65	73,299.96		
52	TOTAL FUND BALANCE/EQUITY	95,614.35	73,299.96		
53	TOTAL LIABILITIES AND FUND BALANCE	116,857.61	76,757.74		

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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)		25,039.94	56,208.53	
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		25,039.94	56,208.53	
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)			599.76	
48	Fund Balance for Budget		25,039.94	55,608.77	
52	TOTAL FUND BALANCE/EQUITY		25,039.94	56,208.53	
53	TOTAL LIABILITIES AND FUND BALANCE		25,039.94	56,208.53	

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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)	826.90			7,109.72
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	826.90			7,109.72
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	826.90			7,109.72
52	TOTAL FUND BALANCE/EQUITY	826.90			7,109.72
53	TOTAL LIABILITIES AND FUND BALANCE	826.90			7,109.72

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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)	4,527.68			
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	4,527.68			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	4,527.68			
52	TOTAL FUND BALANCE/EQUITY	4,527.68			
53	TOTAL LIABILITIES AND FUND BALANCE	4,527.68			

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	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,825.89	12,497.28		
02	Taxes Receivable - Real and Personal (120-149)		7.59		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	8,825.89	12,504.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7.59		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	8,825.89	12,497.28		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8,825.89	12,497.28		
53	TOTAL LIABILITIES AND FUND BALANCE	8,825.89	12,504.87		

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

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

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			70,274.56	
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			70,274.56	
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			70,274.56	
52	TOTAL FUND BALANCE/EQUITY			70,274.56	
53	TOTAL LIABILITIES AND FUND BALANCE			70,274.56	

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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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Balance Sheet

	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
	1111 District Levy - Real Property	282,697.17	273,872.96
	1112 District Levy - Personal Property	24,592.66	15,193.94
	1114 District Levy - Pers Prop/Mobile Homes	4,259.83	4,640.77
	1190 Penalties and Interest on Taxes	1,024.34	1,836.41
	1510 Interest Earnings	2,239.97	1,744.79
	1900 Other Revenue from Local Sources	2,202.03	2,069.85
	3110 Direct State Aid	216,437.31	261,267.25
	3111 Quality Educator	24,950.48	23,542.04
	3112 At Risk Student	0.00	1,573.47
	3113 Indian Education For All	1,040.40	1,060.80
	3114 American Indian Achievement Gap	200.00	0.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	6,536.87	7,828.60
	3120 State Guaranteed Tax Base Aid	43,968.20	49,431.96
	3444 State School Block Grant	34,242.38	34,242.38
	3730 HB645 State Special Education Allowable Costs	390.73	0.00
	5300 Operating Transfers from Other Funds	1,500.00	900.00
	7800 ARRA - State Fiscal Stabilization Fund	24,422.24	0.00
	7810 Education Jobs Fund	20,413.96	306.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		691,118.57	679,511.64

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	70,467.89	120,822.27
			2XX Personal Services - Employee Benefits	13,771.23	20,510.47
			3XX Purchased Professional and Technical Services	8,404.06	3,411.47
			5XX Other Purchased Services	1,380.43	2,768.26
			6XX Supplies and Materials	53,172.00	29,549.29
		21XX Support Services - Students			
			1XX Personal Services - Salaries	21,505.51	21,500.01
			2XX Personal Services - Employee Benefits	2,597.98	3,136.03
			5XX Other Purchased Services	451.15	197.58
			6XX Supplies and Materials	130.38	422.24
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	17,130.90	17,498.34
			2XX Personal Services - Employee Benefits	2,234.28	2,415.85
			3XX Purchased Professional and Technical Services	445.50	247.50
			5XX Other Purchased Services	278.13	0.00
			6XX Supplies and Materials	2,074.28	2,065.12

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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				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	28,669.97	29,374.98
			2XX Personal Services - Employee Benefits	11,592.94	11,484.29
			3XX Purchased Professional and Technical Services	8,786.02	8,182.73
			5XX Other Purchased Services	8,738.80	5,616.06
			6XX Supplies and Materials	153.75	490.24
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	21,701.19	22,446.02
			2XX Personal Services - Employee Benefits	5,196.00	6,138.00
			3XX Purchased Professional and Technical Services	3,250.00	0.00
			5XX Other Purchased Services	1,153.99	1,051.19
			6XX Supplies and Materials	9,485.99	4,290.19
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,874.97	10,116.56
			2XX Personal Services - Employee Benefits	4,438.20	4,572.83
			3XX Purchased Professional and Technical Services	2,944.13	2,047.59
			5XX Other Purchased Services	124.84	190.74
			6XX Supplies and Materials	1,624.44	544.26
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	53,871.52	55,495.13
			2XX Personal Services - Employee Benefits	10,443.84	11,372.66
			3XX Purchased Professional and Technical Services	6,392.11	316.38
			4XX Purchased Property Services	35,314.09	47,299.00
			6XX Supplies and Materials	28,926.26	29,595.33
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,688.56	2,761.24
			2XX Personal Services - Employee Benefits	740.43	390.88
			3XX Purchased Professional and Technical Services	0.00	1,727.00
			5XX Other Purchased Services	85.68	136.53
			6XX Supplies and Materials	0.00	1,380.66
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,742.04	7,621.09
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	554.68
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	84,308.55	70,680.47
			2XX Personal Services - Employee Benefits	11,889.89	9,899.35
			4XX Purchased Property Services	414.45	20.02
			5XX Other Purchased Services	845.11	230.67
			6XX Supplies and Materials	7,735.87	10,723.53

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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
	390 State Career & Technical Ed Entitlement - Undistributed				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	27,525.00	24,000.00
			3XX Purchased Professional and Technical Services	2,250.00	2,250.00
			5XX Other Purchased Services	26,315.54	25,345.91
			6XX Supplies and Materials	15,661.90	1,250.92
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,422.24	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,413.96	306.42
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				681,765.99	684,447.98

Schedule Of Changes Worksheet

Beginning Fund Balance						158,252.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						679,511.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						684,447.98	(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	34,338.70	Less Last Year	92,040.64	(4b)	-57,701.94		
						-57,701.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						95,614.35	(5)

Trustees' Financial Summary

FY2011-12

Submit ID: 0378-42389077

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**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2011 Value	2012 Value
	1111 District Levy - Real Property	45,382.20	44,274.00
	1112 District Levy - Personal Property	4,573.53	2,440.68
	1114 District Levy - Pers Prop/Mobile Homes	782.65	757.87
	1190 Penalties and Interest on Taxes	207.97	299.13
	1510 Interest Earnings	417.38	370.68
	2220 County On-Schedule Trans Reimb	65,115.95	61,037.12
	3210 State On-Schedule Trans Reimb	65,115.96	61,037.14
	3444 State School Block Grant	1,649.73	1,649.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,245.37	171,866.35

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	1,830.02	1,875.02
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,230.55	4,334.18
		27XX Student Transportation Services			
			5XX Other Purchased Services	169,747.40	163,448.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				175,807.97	169,657.92

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						71,091.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						171,866.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						169,657.92	(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)						73,299.96	(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	332.93	250.87
	2240 County Retirement Distribution	57,135.37	52,108.77
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,468.30	52,359.64

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	17,282.49	23,973.91
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	3,052.68	3,287.18
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,662.84	2,744.53
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,741.06	4,840.36
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,050.41	3,192.13
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,120.03	2,174.62
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,889.19	8,191.94
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	849.09	429.85
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	12,586.79	7,760.74
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,306.72	1,173.57
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			55,541.30	57,768.83

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,449.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,359.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,768.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,039.94	(5)

Trustees' Financial Summary
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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
612 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,616.67
627 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	2,000.00
651 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,287.00
656 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	10,742.00
665 Title I, Part A, AYP Award	
4650 Federal Miscellaneous Grants from OPI	7,508.00
671 Hoop House Grant	
4700 Federal Miscellaneous Grants from other State Agencies	2,250.00
690 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	933.00
691 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	915.00
692 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,462.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,713.67

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

PRC Program Function Object	2012 Value
612 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10,616.67
651 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	2,575.00
2XX Personal Services - Employee Benefits	404.00
5XX Other Purchased Services	1,308.00
651 Subtotal	4,287.00
656 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8,244.49

Trustees' Financial Summary
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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
656 IDEA Part B				
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			2XX Personal Services - Employee Benefits	2,497.51
		656 Subtotal		10,742.00
671 Hoop House Grant				
	470 Federal Miscellaneous Grants from other State Agencies			
		26XX Operation and Maintenance of Plant Services		
			5XX Other Purchased Services	290.00
			6XX Supplies and Materials	3,067.08
		671 Subtotal		3,357.08
690 Vo Ed Business/Marketing				
	392 State Career & Technical Ed Entitlement - Business			
		1XXX Instruction		
			5XX Other Purchased Services	826.14
691 Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			5XX Other Purchased Services	950.76
692 Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX Instruction		
			5XX Other Purchased Services	1,533.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,313.43

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						49,665.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,713.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,313.43	(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	599.76	Less Last Year	2,456.90	(4b)	-1,857.14		
						-1,857.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						56,208.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
612 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,616.67	10,616.67	0.00
627 Advancing Agriculture Education Program	2,000.00	0.00	2,000.00
651 Vo Ed Carl Perkins Basic Grant	4,287.00	4,287.00	0.00
656 IDEA Part B	10,742.00	10,742.00	0.00
665 Title I, Part A, AYP Award	7,508.00	0.00	7,508.00
671 Hoop House Grant	2,250.00	3,357.08	-1,107.08
690 Vo Ed Business/Marketing	933.00	826.14	106.86
691 Vo Ed Family & Consumer Science	915.00	950.76	-35.76
692 Vo Ed Tech Ed/Industrial Arts	1,462.00	1,533.78	-71.78
Total	40,713.67	32,313.43	8,400.24

Trustees' Financial Summary
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Schedule of Revenues, Expenditures and Changes in Fund Balance
18 - Traffic Education Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	27.57	19.75
	1900 Other Revenue from Local Sources	800.00	900.00
	3260 State Driver's Education Reimbursement	1,491.30	1,415.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,318.87	2,335.51

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	1,450.00	0.00
			2XX Personal Services - Employee Benefits	129.15	0.00
			3XX Purchased Professional and Technical Services	0.00	1,334.40
			6XX Supplies and Materials	852.32	888.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,431.47	2,223.38

Schedule Of Changes Worksheet

Beginning Fund Balance						714.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,335.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,223.38	(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)						826.90	(5)

Trustees' Financial Summary
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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	111.25	83.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		111.25	83.01

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

PRC	Program	Function	Object	2011 Value	2012 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,500.00	900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,500.00	900.00

Schedule Of Changes Worksheet

Beginning Fund Balance						7,926.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						83.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						900.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,109.72	(5)

Trustees' Financial Summary
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** Recalculated **

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

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	56.15	49.64
	3281 State Technology Aid	629.55	636.61
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	685.70	686.25

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	500.00
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance						4,341.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						686.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						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)						4,527.68	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	116.78	57.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		116.78	57.96

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						8,767.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57.96	(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)						8,825.89	(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
	1111 District Levy - Real Property	25.17	95.05
	1112 District Levy - Personal Property	4.73	0.00
	1114 District Levy - Pers Prop/Mobile Homes	0.44	3.65
	1190 Penalties and Interest on Taxes	5.54	29.32
	1510 Interest Earnings	2.51	45.92
	3460 Montana Oil and Gas Tax	0.00	12,114.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38.39	12,288.64

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						208.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,288.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,497.28	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	238.78	220.27
	1700 Student Extracurricular Activity Receipts	65,750.98	64,818.28
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,989.76	65,038.55

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	71,626.46	60,173.00
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	71,626.46	60,173.00

Schedule Of Changes Worksheet

Beginning Fund Balance						65,409.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,038.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,173.00	(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)						70,274.56	(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	5,688.56	2,761.24
XX	39X	1XXX	112	Certified Teacher Staff Salaries	84,308.55	68,362.97
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	70,467.89	117,864.77
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	9,481.89	2,322.50
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	14,889.23	14,766.47
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	7,828.60
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	7,828.60

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	2,609.36
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,273.13
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	14,017.40
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: 79%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	2,761.24	0.00	0.00	0.00	
280	1XXX	2XX	390.88	0.00	0.00	0.00	
280	1XXX	3XX	1,727.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	136.53	0.00	0.00	0.00	
280	1XXX	6XX	1,380.66	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	7,621.09	0.00	0.00	0.00	
Totals			14,017.40	0.00	0.00	0.00	14,017.40

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: 0378-42389077

** Recalculated **

17 Garfield County
0378 Garfield County H S

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

Governmental Activities:*	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	26,081.00	0.00	0.00	0.00	26,081.00
Buildings	845,748.00	0.00	0.00	0.00	845,748.00
Machinery and Equipment	119,818.68	0.00	16,391.00	12,034.00	124,175.68
Totals at Historical Cost	991,647.68	0.00	16,391.00	12,034.00	996,004.68
Less Accumulated Depreciation For:					
Building Accum	449,826.76	0.00	16,537.84	0.00	466,364.60
Machinery and Equipment Accum	94,374.45	0.00	3,172.84	12,034.00	85,513.29
Total Accumulated Depreciation	544,201.21	0.00	19,710.68	12,034.00	551,877.89
Governmental Activities, Capital Assets, net	447,446.47	0.00	-3,319.68	0.00	444,126.79

* 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
Total Depreciation for FY2012			

*** Has comment.

Trustees' Financial Summary
FY2011-12

Submit ID: 0378-42389077

17 Garfield County
0378 Garfield County H S

** Recalculated **

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance (7/1/2011)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2012) [a + b - c - d]	(f) Current Portion Due FY2013	(g) Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	31,842.52	0.00	0.00	3,159.83	28,682.69	0.00	28,682.69
Other	9,250.00	0.00	1,500.00	0.00	7,750.00	1,500.00	6,250.00
Total Governmental Activity Long-Term Liabilities	41,092.52	0.00	1,500.00	3,159.83	36,432.69	1,500.00	34,932.69

* 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.