



Trustees' Financial Summary

FY2011-12

Submit ID: 0933-72468637

**53 Valley County
0933 Hinsdale 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: Lois Rutherford

Phone #: (406) 364-2314

(Signature)

(Date)

Chair, Board of Trustees: Keith Beil

(Signature)

(Date)

County Superintendent: Lynne Nyquist

(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 #
012	General	LOCAL		
020	Vo Ed All Career & Tech Ed Programs	STATE	530933	State
023	Advancing Agriculture Education Program	STATE		NA
067	Capital Investment & Deferred Maintenance	LOCAL		
212	EMT Grant	LOCAL		
513	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A101588	84.358A
812	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	113,117.57	36,797.94	199,224.21	
02	Taxes Receivable - Real and Personal (120-149)	625.96	87.17	162.72	
03	Taxes Receivable - Protested (150-159)	314.38	45.45	81.09	
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	114,057.91	36,930.56	199,468.02	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	940.34	132.62	243.81	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	940.34	132.62	243.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,195.78			
48	Fund Balance for Budget	87,921.79	36,797.94	199,224.21	
52	TOTAL FUND BALANCE/EQUITY	113,117.57	36,797.94	199,224.21	
53	TOTAL LIABILITIES AND FUND BALANCE	114,057.91	36,930.56	199,468.02	



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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)		28,160.04	61,048.83	45,825.98
02	Taxes Receivable - Real and Personal (120-149)				38.48
03	Taxes Receivable - Protested (150-159)				16.92
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		28,160.04	61,048.83	45,881.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				55.40
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				55.40
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		28,160.04	61,048.83	45,825.98
52	TOTAL FUND BALANCE/EQUITY		28,160.04	61,048.83	45,825.98
53	TOTAL LIABILITIES AND FUND BALANCE		28,160.04	61,048.83	45,881.38



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-250.53		2,385.99	
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	-250.53		2,385.99	
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	-250.53		2,385.99	
52	TOTAL FUND BALANCE/EQUITY	-250.53		2,385.99	
53	TOTAL LIABILITIES AND FUND BALANCE	-250.53		2,385.99	



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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)
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)	53,883.09	86,440.86		
02	Taxes Receivable - Real and Personal (120-149)	43.25			
03	Taxes Receivable - Protested (150-159)	20.03			
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	53,946.37	86,440.86		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	63.28			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	63.28			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	53,883.09	86,440.86		
52	TOTAL FUND BALANCE/EQUITY	53,883.09	86,440.86		
53	TOTAL LIABILITIES AND FUND BALANCE	53,946.37	86,440.86		



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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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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)	51,128.08	10,000.00	68,174.36	8,714.20
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	51,128.08	10,000.00	68,174.36	8,714.20
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	51,128.08	10,000.00	68,174.36	8,714.20
52	TOTAL FUND BALANCE/EQUITY	51,128.08	10,000.00	68,174.36	8,714.20
53	TOTAL LIABILITIES AND FUND BALANCE	51,128.08	10,000.00	68,174.36	8,714.20



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



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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	133,988.37	152,934.28
1112 District Levy - Personal Property	3,537.42	2,056.05
1114 District Levy - Pers Prop/Mobile Homes	167.05	187.10
1130 Tax Title and Property Sales	0.00	70.11
1190 Penalties and Interest on Taxes	144.28	251.55
1510 Interest Earnings	525.00	285.00
1900 Other Revenue from Local Sources	1,503.25	827.37
3110 Direct State Aid	176,250.27	207,637.41
3111 Quality Educator	18,769.14	20,472.66
3112 At Risk Student	0.00	1,038.93
3113 Indian Education For All	693.60	673.20
3114 American Indian Achievement Gap	400.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	7,183.96	7,944.32
3120 State Guaranteed Tax Base Aid	20,290.43	23,980.18
3444 State School Block Grant	36,186.97	36,186.97
3460 Montana Oil and Gas Tax	34,179.96	35,000.00
3730 HB645 State Special Education Allowable Costs	288.80	0.00
6100 Material Prior Period Revenue Adjustments	149.04	0.00
7800 ARRA - State Fiscal Stabilization Fund	19,887.64	0.00
7810 Education Jobs Fund	16,623.59	243.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	470,768.77	490,588.65

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	127,882.03	145,343.95
2XX Personal Services - Employee Benefits	15,097.80	19,107.49
3XX Purchased Professional and Technical Services	4,155.00	2,414.25
5XX Other Purchased Services	82.26	0.00
6XX Supplies and Materials	33,354.36	33,300.33
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	705.00
6XX Supplies and Materials	822.33	775.22
810 Dues and Fees	465.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	26,116.84	25,550.00
2XX Personal Services - Employee Benefits	7,551.10	6,559.16
3XX Purchased Professional and Technical Services	7,596.62	9,036.52
4XX Purchased Property Services	1,590.12	1,246.97



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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			
			5XX Other Purchased Services	4,685.84	6,193.55
			6XX Supplies and Materials	13,679.33	17,518.68
			810 Dues and Fees	7,471.08	6,176.37
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	28,474.92	29,983.28
			2XX Personal Services - Employee Benefits	7,675.58	7,825.33
			4XX Purchased Property Services	32,942.99	34,783.44
			5XX Other Purchased Services	4,726.50	803.00
			6XX Supplies and Materials	2,890.15	141.36
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	13,906.83	15,248.61
			2XX Personal Services - Employee Benefits	3,511.64	3,677.78
			6XX Supplies and Materials	797.85	176.30
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	563.24	496.78
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,788.05	37,842.92
			2XX Personal Services - Employee Benefits	6,502.03	7,909.19
			6XX Supplies and Materials	2,469.40	5,160.13
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,980.00	2,682.34
			2XX Personal Services - Employee Benefits	217.23	161.08
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,079.39	2,914.09
			2XX Personal Services - Employee Benefits	18.06	13.46
			5XX Other Purchased Services	5,856.33	4,189.39
			6XX Supplies and Materials	4,158.64	3,042.83
			810 Dues and Fees	1,904.00	628.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,510.00	2,272.00
			2XX Personal Services - Employee Benefits	192.69	85.14
			6XX Supplies and Materials	1,733.93	2,933.67
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,970.06	12,205.65
			2XX Personal Services - Employee Benefits	364.59	78.43
			5XX Other Purchased Services	310.00	0.00
			810 Dues and Fees	3,000.00	250.00



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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
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	19,887.64	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,623.59	243.52
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,115.56	11,458.31
			2XX Personal Services - Employee Benefits	104.08	5,110.11
			6XX Supplies and Materials	0.00	3,296.96
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	10,000.00
940	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	44,346.68	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				515,171.36	479,540.59

Schedule Of Changes Worksheet

Beginning Fund Balance					99,469.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					490,588.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					479,540.59	(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	25,195.78	Less Last Year	22,596.17	(4b)	2,599.61	
					2,599.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					113,117.57	(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	9,810.90	0.00
1111 District Levy - Real Property	8,888.25	22,250.65
1112 District Levy - Personal Property	301.52	296.95
1114 District Levy - Pers Prop/Mobile Homes	16.41	26.88
1130 Tax Title and Property Sales	0.00	7.76
1190 Penalties and Interest on Taxes	8.54	26.28
1900 Other Revenue from Local Sources	787.91	119.67
2220 County On-Schedule Trans Reimb	24,157.00	22,657.72
3210 State On-Schedule Trans Reimb	24,157.00	22,657.72
3460 Montana Oil and Gas Tax	3,505.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,633.50	68,043.63

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	17,449.32	17,449.32
2XX Personal Services - Employee Benefits	5,037.07	4,372.75
27XX Student Transportation Services		
1XX Personal Services - Salaries	22,564.72	24,482.21
2XX Personal Services - Employee Benefits	1,652.95	1,188.59
3XX Purchased Professional and Technical Services	689.10	724.80
4XX Purchased Property Services	5,259.52	4,640.65
5XX Other Purchased Services	1,962.73	3,118.68
6XX Supplies and Materials	10,528.07	11,485.76
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	1,060.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,143.48	68,523.70



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						37,278.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,043.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,523.70	(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)						36,797.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	43,209.37	35,524.96
1112 District Levy - Personal Property	1,348.19	506.22
1114 District Levy - Pers Prop/Mobile Homes	60.60	50.95
1130 Tax Title and Property Sales	0.00	20.07
1190 Penalties and Interest on Taxes	52.09	79.18
1510 Interest Earnings	1,282.40	776.52
1900 Other Revenue from Local Sources	220.85	188.71
3460 Montana Oil and Gas Tax	12,388.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,562.19	37,146.61

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	66,695.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,695.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	162,077.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,146.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	199,224.21	(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
2240 County Retirement Distribution	53,658.69	44,006.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,658.69	44,006.56

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	24,396.59	22,553.38
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,903.57	6,874.41
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,136.65	4,373.41
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,179.73	3,449.98
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,274.48	1,572.13
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5,707.76
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,682.80	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	10.92
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	373.32	444.87
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	470.21	445.02
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	249.53	281.40
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,124.53	1,485.77
910 Food Services		
31XX Food Services		



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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	684.04	1,590.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>48,475.45</u>	<u>48,789.96</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					32,943.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,006.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,789.96 (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)					28,160.04 (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
012 General	
1510 Interest Earnings	332.36
020 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,320.00
023 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
513 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,801.46
812 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,086.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,039.82

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

PRC Program Function Object	2012 Value
020 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	5,381.42
067 Capital Investment & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	9,581.70
212 EMT Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	162.45
513 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	881.10
5XX Other Purchased Services	1,523.29
6XX Supplies and Materials	6,361.16
810 Dues and Fees	4,986.47
513 Subtotal	13,752.02
812 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	121.30	11,725.19
1112 District Levy - Personal Property	151.99	134.39
1114 District Levy - Pers Prop/Mobile Homes	5.70	7.80
1130 Tax Title and Property Sales	0.00	1.13
1190 Penalties and Interest on Taxes	7.59	13.03
1900 Other Revenue from Local Sources	0.00	63.05
3460 Montana Oil and Gas Tax	1,010.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,296.60	11,944.59

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	190.00	140.00
2XX Personal Services - Employee Benefits	0.00	0.72
6XX Supplies and Materials	0.00	6.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	190.00	146.72

Schedule Of Changes Worksheet

Beginning Fund Balance	34,028.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,944.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	146.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,825.98	(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	0.00	2,070.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.00</u>	<u>2,070.00</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,730.00
2XX Personal Services - Employee Benefits	0.00	14.54
4XX Purchased Property Services	263.89	0.00
6XX Supplies and Materials	292.42	177.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>556.31</u>	<u>2,921.80</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	601.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,070.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,921.80	(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)
		-250.53 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1910 Rentals	2,250.00	1,900.00
5200 Sale or Compensation for Loss of Assets	1,592.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,842.40	1,900.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,840.82	7,363.38
6XX Supplies and Materials	367.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,208.53	7,363.38

Schedule Of Changes Worksheet

Beginning Fund Balance		7,849.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,900.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,363.38	(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	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,385.99	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	3,228.04	12,348.11
1112 District Levy - Personal Property	186.32	148.46
1114 District Levy - Pers Prop/Mobile Homes	8.16	10.21
1130 Tax Title and Property Sales	0.00	1.36
1190 Penalties and Interest on Taxes	11.10	20.86
1900 Other Revenue from Local Sources	16.09	66.30
1945 Fees - Users/Resale of Supplies	28.75	0.00
3281 State Technology Aid	513.94	511.43
3460 Montana Oil and Gas Tax	1,488.18	0.00
5200 Sale or Compensation for Loss of Assets	0.00	1,319.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,480.58	14,425.73

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	1,239.00
7XX Property and Equipment Acquisition	1,064.14	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,064.14	1,239.00

Schedule Of Changes Worksheet

Beginning Fund Balance		40,696.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,425.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,239.00	(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)		53,883.09	(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
1900 Other Revenue from Local Sources	22.53	0.00
1910 Rentals	1,630.46	130.00
1920 Contributions/Donations from Private Sources	664.11	4,014.44
3445 State Combined Fund School Block Grant	2,839.09	2,839.09
3460 Montana Oil and Gas Tax	0.00	25,344.09
5200 Sale or Compensation for Loss of Assets	0.00	538.86
940		
9710 Residual Equity Transfers In	44,346.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,502.87	32,866.48

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	331.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	331.75

Schedule Of Changes Worksheet

Beginning Fund Balance	53,906.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,866.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	331.75	(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)	86,440.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,125.00	1,128.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,125.00	1,128.08

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	1,125.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,125.00

Schedule Of Changes Worksheet

Beginning Fund Balance	51,125.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,128.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,125.00	(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)	51,128.08	(5)



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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
9710 Residual Equity Transfers In	0.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	10,000.00

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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,000.00	(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
1XXX Revenues from Student Activities	74,815.91	90,622.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,815.91	90,622.22

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	86,952.67	79,495.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	86,952.67	79,495.51

Schedule Of Changes Worksheet

Beginning Fund Balance	57,047.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	90,622.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	79,495.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	68,174.36	(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
1920 Contributions/Donations from Private Sources	3,611.36	4,824.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,611.36	4,824.90

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	4,800.00	4,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,800.00	4,300.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,189.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,824.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,300.00	(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)	8,714.20	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	11,365.57	10,123.32
XX	39X 1XXX 112	Certified Teacher Staff Salaries	30,788.05	37,842.92
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	185,895.81	124,558.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,400.70	11,830.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	822.33	0.00
XX	XXX 26XX 41X	Energy Utility Services	22,181.19	16,748.04
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0933-72468637

53 Valley County
0933 Hinsdale H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,516.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,516.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,505.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,503.73
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,599.47
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

FY2011-12

Submit ID: 0933-72468637

53 Valley County
0933 Hinsdale H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,248.61	0.00	0.00	0.00	
280	1XXX	2XX	3,677.78	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	176.30	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	496.78	0.00	0.00	0.00	
Totals			19,599.47	0.00	0.00	0.00	19,599.47

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: 0933-72468637

53 Valley County
0933 Hinsdale H S

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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
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* 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
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Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0933-72468637

53 Valley County
0933 Hinsdale H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	15,234.45	0.00	0.00	0.00	15,234.45	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	15,234.45	0.00	0.00	0.00	15,234.45	0.00	0.00

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

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