



# Trustees' Financial Summary

FY2012-13

Submit ID: 0865-42517757

49 Sweet Grass County  
0865 Big Timber Elem

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Robert Buster

**Phone #:** (406) 932-5939

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

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

**Chair, Board of Trustees:** Elizabeth Johnston

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

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

**County Superintendent:** Susan Metcalf

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

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

## Software

Accounting Package: Foxie Lady

For FY13 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 #
130	DARE	LOCAL	na	
311	Book Fairs	LOCAL		
312	Ski Trips	LOCAL		
313	Target	LOCAL		
314	Tourneys	LOCAL		
315	Band	LOCAL		
316	Teachers	LOCAL		
317	First Tee Program	LOCAL		
318	Youth Soccer	LOCAL		
340	Special Ed Speech	STATE		
429	Health Insurance Co-op	LOCAL		
431	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
434	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
445	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
449	Gifted and Talented	STATE		State
465	Academic Achievement	LOCAL		
531	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
532	Preschool	STATE		
534	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
538	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	FEDERAL		84.358A
545	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
559	Gifted and Talented	STATE		State
570	GESA	LOCAL		
738	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	208,263.41	10,860.89		17,629.70
02	Taxes Receivable - Real and Personal (120-149)	815.24	16.50		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	209,078.65	10,877.39		17,629.70
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	815.24	16.50		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	815.24	16.50		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	208,263.41	10,860.89		17,629.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	208,263.41	10,860.89		17,629.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	209,078.65	10,877.39		17,629.70



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		137,809.44	11,919.55	
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)		220.58		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		138,030.02	11,919.55	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		220.58		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		220.58		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		137,809.44	11,919.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		137,809.44	11,919.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		138,030.02	11,919.55	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,080.04	5,184.01
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			7,080.04	5,184.01
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,080.04	5,184.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>			7,080.04	5,184.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			7,080.04	5,184.01



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	393,848.53	496.69		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	393,848.53	496.69		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	393,848.53	496.69		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	393,848.53	496.69		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	393,848.53	496.69		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	773.52	7,645.89		
02	Taxes Receivable - Real and Personal (120-149)	35.65			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	809.17	7,645.89		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	35.65			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	35.65			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	773.52	7,645.89		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	773.52	7,645.89		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	809.17	7,645.89		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		34,239.46		
02	Taxes Receivable - Real and Personal (120-149)		18.90		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		34,258.36		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		18.90		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		18.90		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		34,239.46		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		34,239.46		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		34,258.36		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,000.00	6,638.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,000.00	6,638.02	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,000.00	6,638.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,000.00	6,638.02	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,000.00	6,638.02	



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## Balance Sheet

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



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



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	628,239.99	646,063.66
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,428.57	9,333.54
1510 Interest Earnings	1,777.50	993.28
3110 Direct State Aid	861,204.18	853,063.29
3111 Quality Educator	80,302.72	74,462.08
3112 At Risk Student	5,219.35	5,740.16
3113 Indian Education For All	7,099.20	6,854.40
3114 American Indian Achievement Gap	0.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	50,885.90	62,696.11
3120 State Guaranteed Tax Base Aid	230,022.12	190,079.93
3444 State School Block Grant	91,347.94	96,002.20
3446 SB372 Block Grant Reimbursement	0.00	1,325.68
6100 Material Prior Period Revenue Adjustments	-0.60	-2,287.52
7810 Education Jobs Fund	1,010.05	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,959,536.92</b>	<b>1,944,726.81</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,058,799.50	1,032,331.31
2XX Personal Services - Employee Benefits	182,093.17	49,787.80
3XX Purchased Professional and Technical Services	972.62	561.44
5XX Other Purchased Services	617.64	1,809.18
6XX Supplies and Materials	72,916.51	51,050.93
7XX Property and Equipment Acquisition	7,703.59	12,901.52
<b>22XX Educational Media Services</b>		
6XX Supplies and Materials	7,499.40	7,421.25
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	123,962.32	127,294.14
2XX Personal Services - Employee Benefits	29,005.13	4,541.24
3XX Purchased Professional and Technical Services	7,542.00	31,881.68
4XX Purchased Property Services	1,056.40	1,167.04
5XX Other Purchased Services	3,936.12	3,673.22
6XX Supplies and Materials	4,022.66	1,716.64
8XX Other Expenditures	4,826.81	2,517.25
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	649.20	0.00
2XX Personal Services - Employee Benefits	0.00	209,280.57
<b>25XX Support Services - Business</b>		



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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	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	24,207.32	22,426.92
			2XX Personal Services - Employee Benefits	3,616.07	2,423.14
			6XX Supplies and Materials	902.62	119.31
			8XX Other Expenditures	3,825.25	1,650.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	62,055.27	59,507.16
			2XX Personal Services - Employee Benefits	22,356.96	9,466.86
			4XX Purchased Property Services	44,538.27	51,963.36
			5XX Other Purchased Services	8,597.00	0.00
			6XX Supplies and Materials	22,200.48	6,284.93
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	0.00	47,064.90
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	163,718.06	140,523.37
			2XX Personal Services - Employee Benefits	30,230.78	7,286.93
			3XX Purchased Professional and Technical Services	422.00	0.00
			5XX Other Purchased Services	202.02	685.61
			6XX Supplies and Materials	4,323.17	2,051.51
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	5,597.08	5,383.30
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	28,001.43	26,099.75
			2XX Personal Services - Employee Benefits	149.29	219.96
			4XX Purchased Property Services	0.00	14,075.00
			5XX Other Purchased Services	1,123.96	5,580.91
			6XX Supplies and Materials	614.58	3,699.79
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			5XX Other Purchased Services	2,750.00	2,750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,935,034.68</u>	<u>1,947,197.92</u>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0865-42517757

49 Sweet Grass County  
0865 Big Timber Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						210,734.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,944,726.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,947,197.92	(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)						208,263.41	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0865-42517757

49 Sweet Grass County  
0865 Big Timber Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	14,898.80	14,714.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	51.89	148.70
1510 Interest Earnings	73.17	40.45
3444 State School Block Grant	2,493.57	2,604.48
3446 SB372 Block Grant Reimbursement	0.00	31.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>17,517.43</b>	<b>17,540.07</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	16,394.86	16,479.94
2XX Personal Services - Employee Benefits	0.00	44.50
5XX Other Purchased Services	1,685.60	1,061.62
8XX Other Expenditures	0.00	28.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>18,080.46</b>	<b>17,614.88</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,935.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,540.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,614.88	(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)	10,860.89	(5)



# Trustees' Financial Summary

FY2012-13

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49 Sweet Grass County  
0865 Big Timber Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	70.21	81.03
1621 Lunch Sales	58,505.45	53,006.85
1900 Other Revenue from Local Sources	0.00	270.75
4550 Federal Child Nutrition	37,659.61	40,026.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>96,235.27</b>	<b>93,385.41</b>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,420.48	0.00
2XX Personal Services - Employee Benefits	566.21	0.00
5XX Other Purchased Services	82,655.69	87,473.12
6XX Supplies and Materials	52.95	533.35
8XX Other Expenditures	85.00	85.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>89,780.33</b>	<b>88,091.47</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,335.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93,385.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,091.47	(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)	17,629.70	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0865-42517757

49 Sweet Grass County  
0865 Big Timber Elem

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	835.46	518.55
2240 County Retirement Distribution	248,025.98	220,696.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	248,861.44	221,214.62

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	165,286.12	155,112.87
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,860.90	17,821.74
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	93.81	1,379.79
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,234.72	3,279.15
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,463.40	8,045.13
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	750.40	2,251.20
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	23,797.99	23,047.11
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	4,101.86	2,772.13
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	361.54	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	218,950.74	213,709.12



# Trustees' Financial Summary

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49 Sweet Grass County  
0865 Big Timber Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						130,303.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						221,214.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						213,709.12	(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)						137,809.44	(5)



# Trustees' Financial Summary

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49 Sweet Grass County  
0865 Big Timber Elem

## 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	2013 Value
<b>130 DARE</b>	
1900 Other Revenue from Local Sources	1,011.45
<b>340 Special Ed Speech</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	8,401.23
<b>429 Health Insurance Co-op</b>	
3290 State - Other State Grants	4,212.24
<b>431 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	4,480.00
<b>434 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,726.00
<b>449 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,727.00
<b>531 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	45,512.00
<b>532 Preschool</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,324.00
<b>534 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,353.00
<b>538 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,840.78
<b>545 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	59,723.99
<b>559 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,047.00
<b>570 GESA</b>	
4650 Federal Miscellaneous Grants from OPI	1,038.13
<b>738 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,254.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	157,651.16

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

PRC Program Function Object	2013 Value
<b>130 DARE</b>	
<b>860 Community Drug Free Programs</b>	
<b>33XX Community Services</b>	
6XX Supplies and Materials	488.79



# Trustees' Financial Summary

FY2012-13

Submit ID: 0865-42517757

49 Sweet Grass County  
0865 Big Timber Elem

## 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	2013 Value
<b>340 Special Ed Speech</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	6,810.94
2XX Personal Services - Employee Benefits	1,590.29
	8,401.23
<b>340 Subtotal</b>	
<b>431 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,494.37
<b>434 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,000.00
2XX Personal Services - Employee Benefits	1,608.01
	9,608.01
<b>434 Subtotal</b>	
<b>465 Academic Achievement</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
7XX Property and Equipment Acquisition	3,897.00
<b>531 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	32,080.81
2XX Personal Services - Employee Benefits	13,431.19
	45,512.00
<b>531 Subtotal</b>	
<b>532 Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,969.00
2XX Personal Services - Employee Benefits	355.00
	2,324.00
<b>532 Subtotal</b>	
<b>534 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	15,591.65
2XX Personal Services - Employee Benefits	2,761.35
	18,353.00
<b>534 Subtotal</b>	



# Trustees' Financial Summary

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49 Sweet Grass County  
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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	2013 Value
<b>538 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,336.33
2XX Personal Services - Employee Benefits	504.45
	3,840.78
<b>538 Subtotal</b>	
<b>545 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	33,679.15
2XX Personal Services - Employee Benefits	8,223.21
8XX Other Expenditures	3,705.90
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	15,661.60
2XX Personal Services - Employee Benefits	1,721.04
	62,990.90
<b>545 Subtotal</b>	
<b>559 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,743.00
2XX Personal Services - Employee Benefits	304.00
	2,047.00
<b>559 Subtotal</b>	
	161,957.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	



# Trustees' Financial Summary

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49 Sweet Grass County  
0865 Big Timber Elem

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						16,225.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157,651.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						161,957.08 (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)						11,919.55 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
130 DARE	1,011.45	488.79	522.66
340 Special Ed Speech	8,401.23	8,401.23	0.00
429 Health Insurance Co-op	4,212.24	0.00	4,212.24
431 Title I, Part A, Improving Basic Programs	4,480.00	4,494.37	-14.37
434 Title II, Part A, Teacher/Principal Train/Recruit	3,726.00	9,608.01	-5,882.01
449 Gifted and Talented	1,727.00	0.00	1,727.00
465 Academic Achievement	0.00	3,897.00	-3,897.00
531 Title I, Part A, Improving Basic Programs	45,512.00	45,512.00	0.00
532 Preschool	2,324.00	2,324.00	0.00
534 Title II, Part A, Teacher/Principal Train/Recruit	18,353.00	18,353.00	0.00
538 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	3,840.78	3,840.78	0.00
545 IDEA Part B (Trans from Coop)	59,723.99	62,990.90	-3,266.91
559 Gifted and Talented	2,047.00	2,047.00	0.00
570 GESA	1,038.13	0.00	1,038.13
738 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	1,254.34	0.00	1,254.34
<b>Total</b>	<u>157,651.16</u>	<u>161,957.08</u>	<u>-4,305.92</u>



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1900 Other Revenue from Local Sources	7,534.20	8,246.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,534.20	8,246.26

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	5,000.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	201.27
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	10,238.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,000.00	10,440.13

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,273.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,246.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,440.13	(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)	7,080.04	(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	2012 Value	2013 Value
1510 Interest Earnings	40.80	20.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>40.80</b>	<b>20.58</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		5,163.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,184.01	(5)



# Trustees' Financial Summary

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0865 Big Timber Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,157.69	1,263.47
1900 Other Revenue from Local Sources	4,888.00	852.45
2114 County Metal Mines License Taxes	84,232.27	76,194.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>91,277.96</b>	<b>78,310.16</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	59,242.42	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>59,242.42</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		315,538.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		78,310.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		393,848.53	(5)



# Trustees' Financial Summary

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

### 25 - State Mining Impact Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	4.01	1.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>4.01</u>	<u>1.97</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		494.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		496.69 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	19,796.47	36,562.39
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	72.59	216.64
1510 Interest Earnings	6.24	2.01
3281 State Technology Aid	2,154.77	2,103.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>22,030.07</b>	<b>38,884.69</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	5,914.87	5,000.00
4XX Purchased Property Services	5,822.70	1,555.41
5XX Other Purchased Services	177.60	420.00
6XX Supplies and Materials	8,700.37	13,300.57
7XX Property and Equipment Acquisition	7,367.00	12,065.24
8XX Other Expenditures	0.00	5,520.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>27,982.54</b>	<b>37,861.22</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-249.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,884.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,861.22	(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)	773.52	(4)
		(5)



# Trustees' Financial Summary

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

### 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	27.55	24.92
3445 State Combined Fund School Block Grant	2,401.34	2,658.34
3447 SB372 Combined Block Grant Reimbursement	0.00	73.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,428.89</b>	<b>2,756.46</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		4,889.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,756.46	(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)		7,645.89	(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	2012 Value	2013 Value
1110 District Tax Levy	14,847.17	14,851.25
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	54.45	162.55
1510 Interest Earnings	198.01	108.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>15,099.63</b>	<b>15,122.06</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	540.00
7XX Property and Equipment Acquisition	3,983.72	10,454.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,983.72</b>	<b>10,994.38</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		30,111.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		15,122.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,994.38	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		34,239.46	(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	2012 Value	2013 Value
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	563,533.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	563,533.59

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 2XX Personal Services - Employee Benefits	0.00	562,533.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	562,533.59

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	563,533.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	562,533.59	(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                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,000.00 (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	2012 Value	2013 Value
<b>311 Book Fairs</b>		
1900 Other Revenue from Local Sources	868.09	614.00
<b>312 Ski Trips</b>		
1900 Other Revenue from Local Sources	2,175.00	2,722.34
<b>313 Target</b>		
1700 Student Extracurricular Activity Receipts	0.00	144.42
1900 Other Revenue from Local Sources	448.13	0.00
<b>313 Subtotal</b>	<u>448.13</u>	<u>144.42</u>
<b>314 Tourneys</b>		
1900 Other Revenue from Local Sources	171.40	80.00
<b>316 Teachers</b>		
1900 Other Revenue from Local Sources	1,000.00	0.00
<b>317 First Tee Program</b>		
1900 Other Revenue from Local Sources	1,100.00	50.00
<b>318 Youth Soccer</b>		
1900 Other Revenue from Local Sources	0.00	2,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>5,762.62</u></u>	<u><u>6,110.76</u></u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>311 Book Fairs</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	1,271.89	1,441.10
<b>312 Ski Trips</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,297.00	2,528.00
<b>313 Target</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	350.00	0.00
<b>315 Band</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	932.84	0.00
<b>316 Teachers</b>		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
<b>316 Teachers</b>					
	7XX Extracurricular Athletics and Activities				
	3XXX Operation of Non-Educational Services				
			XXX Student Extracurricular	941.37	284.90
<b>317 First Tee Program</b>					
	7XX Extracurricular Athletics and Activities				
	3XXX Operation of Non-Educational Services				
			XXX Student Extracurricular	1,100.00	0.00
<b>318 Youth Soccer</b>					
	7XX Extracurricular Athletics and Activities				
	3XXX Operation of Non-Educational Services				
			XXX Student Extracurricular	0.00	2,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				6,893.10	6,754.00

### Schedule Of Changes Worksheet

Beginning Fund Balance						7,281.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,110.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,754.00	(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)						6,638.02	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	115,151.17	97,199.53
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,139,257.74	1,146,347.44
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	32,489.25	24,156.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	25,329.97	24,564.27
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	58,139.06	10,454.38
XX	XXX 4XXX 73X	Major Equipment-New	5,087.08	57,303.76
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	48,942.38
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	48,942.38

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,313.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	70,476.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	155,930.72
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 FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	140,523.37	0.00	0.00	0.00
280	1XXX	2XX	7,286.93	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	685.61	0.00	0.00	0.00
280	1XXX	6XX	2,051.51	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	5,383.30	0.00	0.00	0.00
<b>Totals</b>			155,930.72	0.00	0.00	155,930.72

*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 FY13.



# Trustees' Financial Summary

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	564,000.00	0.00	0.00	0.00	564,000.00
Buildings	1,764,440.42	0.00	46,383.55	17,500.00	1,793,323.97
Machinery and Equipment	60,870.20	0.00	5,892.00	0.00	66,762.20
Totals at Historical Cost	2,389,310.62	0.00	52,275.55	17,500.00	2,424,086.17
Less Accumulated Depreciation For:					
Building Accum	620,481.70	0.00	48,563.99	17,500.00	651,545.69
Machinery and Equipment Accum	25,155.97	0.00	8,652.05	0.00	33,808.02
Total Accumulated Depreciation	645,637.67	0.00	57,216.04	17,500.00	685,353.71
Governmental Activities, Capital Assets, net	1,743,672.95	0.00	-4,940.49	0.00	1,738,732.46

\* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
-------------------------------------	----------------------------	-----------------------------	-------------

Total Depreciation for FY2013

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	97,901.95	0.00	0.00	102.90	97,799.05	0.00	97,799.05
Total Governmental Activity							
Long-Term Liabilities	97,901.95	0.00	0.00	102.90	97,799.05	0.00	97,799.05

\* 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.