



# Trustees' Financial Summary

FY2012-13

Submit ID: 0884-90361313

50 Teton County  
0884 Choteau H S

**\*\* Recalculated \*\***

**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:** Patty Mellinger

**Phone #:** (406) 466-5303

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

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

**Chair, Board of Trustees:** Mark Salmond

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

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

**County Superintendent:** Diane Inbody

\_\_\_\_\_  
(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 #
100	RSBG Sp. Ed. Resource Transfer	LOCAL	Local	
150	Private - MSELCTuition	LOCAL	Local	
175	Private - Scoreboard Sponsorships	LOCAL	Local	
192	Private - 3 Rivers Technology Grant	LOCAL	Local	
310	State Vo Ed Agriculture	STATE	500884124801	
327	Advancing Agriculture Education Program	STATE	State (11-12)	NA
340	State Vo Ed Family & Consumer Science	STATE	500884124820	
350	High School Education Data Collection Entitlement	STATE	500884-08	
395	VoEd Tech Ed/Industrial Arts	STATE	500884124820	
400	VoEd Carl Perkins Basic Grant	FEDERAL	5008841012BG	84.048A
481	State OTO Capital Invest & Deferred Maintenance	STATE	500884-08	state
486	Indian Education For All Entitlement	STATE	500884-365	
560	Private - Diamond 4D Ranch Donation/Grant	LOCAL	Local	
800	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A120486 (12-13)	84.358A
810	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040486 (11-12)	84.358A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	242,322.70	40,797.38	97,181.80	
02	Taxes Receivable - Real and Personal (120-149)	15,600.20	2,939.24	1,433.48	
03	Taxes Receivable - Protested (150-159)	6,802.46	1,176.14	568.98	
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>	264,725.36	44,912.76	99,184.26	
<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)	22,402.66	4,115.38	2,002.46	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	22,402.66	4,115.38	2,002.46	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,615.15			
48	Fund Balance for Budget	234,707.55	40,797.38	97,181.80	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	242,322.70	40,797.38	97,181.80	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	264,725.36	44,912.76	99,184.26	



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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)	9,716.84	57,749.25	35,114.90	6,810.74
02	Taxes Receivable - Real and Personal (120-149)	14.72			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			13,948.27	
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>	9,731.56	57,749.25	49,063.17	6,810.74
<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)	14.72		31,123.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	14.72		31,123.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,716.84	57,749.25	17,940.17	6,810.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,716.84	57,749.25	17,940.17	6,810.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,731.56	57,749.25	49,063.17	6,810.74



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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)	11,850.89			3,096.58
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>	11,850.89			3,096.58
<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	11,850.89			3,096.58
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,850.89			3,096.58
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,850.89			3,096.58



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,745.91	108,489.59		20,919.00
02	Taxes Receivable - Real and Personal (120-149)				1,983.43
03	Taxes Receivable - Protested (150-159)				877.25
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>	15,745.91	108,489.59		23,779.68
<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)				2,860.68
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				2,860.68
<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	15,745.91	108,489.59		20,919.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,745.91	108,489.59		20,919.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,745.91	108,489.59		23,779.68



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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)	36,662.72	42,227.27		
02	Taxes Receivable - Real and Personal (120-149)		1,435.34		
03	Taxes Receivable - Protested (150-159)		669.04		
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>	36,662.72	44,331.65		
<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)		2,104.38		
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>		2,104.38		
<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	36,662.72	42,227.27		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	36,662.72	42,227.27		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,662.72	44,331.65		



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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)			85,548.50	
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>			85,548.50	
<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			85,548.50	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			85,548.50	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			85,548.50	



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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)				19,815.78
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>				19,815.78
<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)				19,815.78
35	<b>TOTAL LIABILITIES</b>				19,815.78
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				19,815.78



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	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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## 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	351,533.38	348,989.36
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	29,318.02	13,290.51
1190 Penalties and Interest on Taxes	4,166.25	1,354.60
1510 Interest Earnings	4,050.97	3,316.09
1900 Other Revenue from Local Sources	353.70	0.00
3110 Direct State Aid	575,763.41	596,243.69
3111 Quality Educator	43,926.48	43,275.49
3112 At Risk Student	3,094.28	2,822.88
3113 Indian Education For All	3,345.60	3,386.40
3114 American Indian Achievement Gap	2,200.00	2,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	27,262.45	24,921.58
3120 State Guaranteed Tax Base Aid	227,853.18	242,653.32
3444 State School Block Grant	72,430.76	82,548.97
3446 SB372 Block Grant Reimbursement	0.00	5,867.47
3460 Montana Oil and Gas Tax	10,064.61	14,318.98
7810 Education Jobs Fund	675.27	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,356,038.36</b>	<b>1,385,389.34</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	408,195.60	389,903.50
2XX Personal Services - Employee Benefits	55,509.74	65,674.32
4XX Purchased Property Services	5,869.38	11,359.05
6XX Supplies and Materials	37,544.26	39,673.63
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	8,119.01	700.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	25,067.92	27,447.74
2XX Personal Services - Employee Benefits	3,925.54	4,573.58
3XX Purchased Professional and Technical Services	7,240.52	3,272.90
5XX Other Purchased Services	104.97	2,959.23
6XX Supplies and Materials	3,467.06	1,567.58
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	5,129.90	3,911.38
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	31,200.00	39,815.36
2XX Personal Services - Employee Benefits	4,579.35	5,231.80
3XX Purchased Professional and Technical Services	350.00	2,087.50



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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>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	1,321.15	3,178.19
			6XX Supplies and Materials	580.15	205.99
			810 Dues and Fees	4,664.00	4,665.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	86,941.06	77,008.99
			2XX Personal Services - Employee Benefits	22,494.68	20,827.37
			5XX Other Purchased Services	2,912.60	3,355.95
			6XX Supplies and Materials	3,118.69	1,502.31
			810 Dues and Fees	559.00	579.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	24,850.78	13,601.18
			2XX Personal Services - Employee Benefits	3,869.65	4,121.17
			3XX Purchased Professional and Technical Services	2,000.00	1,775.00
			5XX Other Purchased Services	1,684.88	3,147.75
			6XX Supplies and Materials	1,503.89	620.95
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	64,473.74	51,554.67
			2XX Personal Services - Employee Benefits	16,937.15	14,954.16
			4XX Purchased Property Services	61,186.92	115,338.16
			5XX Other Purchased Services	16,766.63	17,965.91
			6XX Supplies and Materials	26,858.62	20,065.51
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	43,365.76	43,000.90
			2XX Personal Services - Employee Benefits	13,683.82	15,112.94
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,715.74	2,741.19
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	6,204.00	5,995.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	119,833.00	123,899.70
			2XX Personal Services - Employee Benefits	19,379.47	13,734.55
			3XX Purchased Professional and Technical Services	369.00	369.00
			4XX Purchased Property Services	920.25	0.00
			5XX Other Purchased Services	2,206.44	3,703.93
			6XX Supplies and Materials	18,207.99	15,457.50
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	315.34	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0884-90361313

50 Teton County  
0884 Choteau H S

**\*\* Recalculated \*\***

## 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>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	4,444.89	3,415.20
			2XX Personal Services - Employee Benefits	244.01	208.90
			5XX Other Purchased Services	1,902.92	4,003.01
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	13,785.00	13,846.00
			2XX Personal Services - Employee Benefits	48.03	68.78
			5XX Other Purchased Services	6,997.01	6,870.77
			6XX Supplies and Materials	2,186.18	2,640.04
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	17,105.98	18,958.22
			2XX Personal Services - Employee Benefits	6,443.41	2,404.51
			5XX Other Purchased Services	27,931.76	32,703.37
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	61,386.00	58,872.52
			2XX Personal Services - Employee Benefits	316.32	303.16
			5XX Other Purchased Services	1,001.00	2,118.96
			6XX Supplies and Materials	14,277.74	17,636.25
			7XX Property and Equipment Acquisition	2,795.00	0.00
			8XX Other Expenditures	15,210.00	19,270.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	525.64	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,342,828.54</u>	<u>1,359,979.23</u>



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**\*\* Recalculated \*\***

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						230,927.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,385,389.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,359,979.23	(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	7,615.15	Less Last Year	21,630.55	(4b)		-14,015.40	
						-14,015.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						242,322.70	(5)



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**\*\* Recalculated \*\***

## 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	62,993.14	76,956.04
1190 Penalties and Interest on Taxes	562.38	222.52
1510 Interest Earnings	473.98	370.93
2220 County On-Schedule Trans Reimb	25,594.20	23,147.59
3210 State On-Schedule Trans Reimb	23,642.67	23,147.59
3444 State School Block Grant	3,739.63	5,432.18
3446 SB372 Block Grant Reimbursement	0.00	981.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>117,006.00</b>	<b>130,258.34</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>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	6,500.00	6,408.34
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	3,150.00	4,751.05
2XX Personal Services - Employee Benefits	0.00	5.77
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	108,560.81	108,080.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>118,210.81</b>	<b>119,245.82</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						29,784.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						130,258.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						119,245.82	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,797.38	(5)



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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1110 District Tax Levy	38,790.11	40,584.36
1190 Penalties and Interest on Taxes	169.20	112.76
1510 Interest Earnings	360.68	651.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	39,319.99	41,348.14

### 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>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		55,833.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		41,348.14 (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)		97,181.80 (5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1.31	0.56
1190 Penalties and Interest on Taxes	0.50	0.92
1510 Interest Earnings	113.50	88.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>115.31</b>	<b>89.65</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		9,627.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		89.65	(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)		9,716.84	(5)



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1510 Interest Earnings	825.70	624.44
2240 County Retirement Distribution	135,723.30	144,019.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>136,549.00</b>	<b>144,643.76</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>		
2XX Personal Services - Employee Benefits	74,322.36	68,254.14
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	3,682.44	4,034.94
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,790.70	21,720.52
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	12,398.81	10,955.99
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,488.44	2,064.88
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	9,139.15	7,524.98
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,892.77	6,709.24
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	11,312.45	11,663.66
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	629.70	474.13
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,865.29	1,609.97
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,313.26	1,800.22
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	7,171.97	6,738.97



# Trustees' Financial Summary

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

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

139,007.34

143,551.64

### Schedule Of Changes Worksheet

Beginning Fund Balance						56,657.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						144,643.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						143,551.64	(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)						57,749.25	(5)





# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
340 State Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	891.00
395 VoEd Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,187.00
400 VoEd Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	3,044.00
6XX Supplies and Materials	6,317.00
	9,361.00
400 Subtotal	
560 Private - Diamond 4D Ranch Donation/Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,246.27
810 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	9,132.00
2XX Personal Services - Employee Benefits	1,117.52
5XX Other Purchased Services	2,452.48
	12,702.00
810 Subtotal	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30,461.65



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						15,098.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,303.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,461.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,940.17	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 RSBG Sp. Ed. Resource Transfer	2,741.19	2,741.19	0.00
310 State Vo Ed Agriculture	3,975.00	1,333.19	2,641.81
327 Advancing Agriculture Education Program	1,200.00	1,000.00	200.00
340 State Vo Ed Family & Consumer Science	891.00	891.00	0.00
395 VoEd Tech Ed/Industrial Arts	1,187.00	1,187.00	0.00
400 VoEd Carl Perkins Basic Grant	9,361.00	9,361.00	0.00
560 Private - Diamond 4D Ranch Donation/Grant	1,246.27	1,246.27	0.00
810 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,702.00	12,702.00	0.00
<b>Total</b>	<u>33,303.46</u>	<u>30,461.65</u>	<u>2,841.81</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1510 Interest Earnings	79.56	61.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	79.56	61.82

### 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>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,748.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61.82	(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)	6,810.74	(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	2012 Value	2013 Value
1311 Driver's Education Fees	8,300.00	7,100.00
1510 Interest Earnings	87.82	96.59
3260 State Driver's Education Reimbursement	4,424.26	4,201.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>12,812.08</u>	<u>11,398.27</u>

### 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	7,311.71	5,514.83
2XX Personal Services - Employee Benefits	1,161.94	879.29
4XX Purchased Property Services	1,579.60	0.00
6XX Supplies and Materials	1,286.38	840.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>11,339.63</u>	<u>7,234.80</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		8,190.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,398.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,234.80 (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	503.34	(4b)
		-503.34
		-503.34 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		11,850.89 (5)



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

### 21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	118.34	67.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>118.34</u>	<u>67.76</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	3,000.00	4,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>3,000.00</u>	<u>4,200.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		7,228.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		67.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,200.00	(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)		3,096.58	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	162.38	140.23
3281 State Technology Aid	1,415.36	1,424.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,577.74	1,565.08

### 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>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance					14,180.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,565.08	(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)					15,745.91	(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	2012 Value	2013 Value
1510 Interest Earnings	549.63	779.65
3445 State Combined Fund School Block Grant	583.42	4,016.16
3447 SB372 Combined Block Grant Reimbursement	0.00	1,990.62
3460 Montana Oil and Gas Tax	30,675.08	26,357.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	31,808.13	33,143.92

### 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	12,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,000.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		87,345.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		33,143.92	(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	12,000.00		(4b)
		-12,000.00	
		-12,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		108,489.59	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0884-90361313

50 Teton County  
0884 Choteau H S

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	52,003.83	46,000.03
1190 Penalties and Interest on Taxes	484.45	187.69
1510 Interest Earnings	255.45	302.62
3120 State Guaranteed Tax Base Aid	24,461.89	29,771.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>77,205.62</u>	<u>76,261.91</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	55,000.00	60,000.00
850 Interest on Debt	13,325.00	10,300.00
860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>68,575.00</u>	<u>70,550.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		15,207.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		76,261.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		70,550.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		20,919.00	(5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1900 Other Revenue from Local Sources	1,253.59	2,362.30
1910 Rentals	722.20	582.10
5200 Sale or Compensation for Loss of Assets	4,519.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>6,494.79</u>	<u>2,944.40</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	2,125.00	3,263.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,125.00</u>	<u>3,263.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		36,981.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,944.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,263.00	(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)		36,662.72	(5)



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**\*\* Recalculated \*\***

## 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	36,385.14	36,338.17
1190 Penalties and Interest on Taxes	403.49	114.82
1510 Interest Earnings	656.75	578.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>37,445.38</b>	<b>37,031.67</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>		
6XX Supplies and Materials	30,908.83	32,364.43
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	16,086.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>30,908.83</b>	<b>48,451.39</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		53,646.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,031.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		48,451.39	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		42,227.27	(5)



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**\*\* Recalculated \*\***

## 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
1XXX Revenues from Student Activities	171,535.89	176,485.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	171,535.89	176,485.16

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	183,727.54	176,485.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	183,727.54	176,485.69

### Schedule Of Changes Worksheet

Beginning Fund Balance	85,549.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	176,485.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	176,485.69	(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)	85,548.50	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	32,968.20	34,371.90
XX	39X 1XXX 112	Certified Teacher Staff Salaries	113,577.00	117,362.20
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	531,464.41	513,121.15
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,109.74	14,790.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	44,445.10	57,318.15
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

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**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,921.58
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,921.58

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,306.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,886.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	60,855.03
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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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	43,000.90	0.00	0.00	0.00	
280	1XXX	2XX	15,112.94	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	0.00	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	2,741.19	0.00	0.00	0.00	
<b>Totals</b>			60,855.03	0.00	0.00	0.00	60,855.03

*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

FY2012-13

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50 Teton County  
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**\*\* Recalculated \*\***

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	12,501.00	0.00	0.00	0.00	12,501.00
Land Improvements	127,207.46	0.00	0.00	0.00	127,207.46
Buildings	2,889,787.25	0.00	0.00	0.00	2,889,787.25
Machinery and Equipment	299,662.27	0.00	7,195.00	7,000.00	299,857.27
Construction in Progress	7,195.00	0.00	0.00	7,195.00	0.00
Totals at Historical Cost	3,336,352.98	0.00	7,195.00	14,195.00	3,329,352.98
Less Accumulated Depreciation For:					
Improvement Accum	65,095.59	0.00	6,360.37	0.00	71,455.96
Building Accum	1,373,179.54	0.00	67,511.42	0.00	1,440,690.96
Machinery and Equipment Accum	214,091.73	0.00	14,965.15	7,000.00	222,056.88
Total Accumulated Depreciation	1,652,366.86	0.00	88,836.94	7,000.00	1,734,203.80
Governmental Activities, Capital Assets, net	1,683,986.12	0.00	-81,641.94	7,195.00	1,595,149.18

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	1,397.62	0.00	0.00
General Administration (23XX)	718.75	0.00	0.00
Operations and Maintenance (26XX)	541.40	0.00	0.00
Transportation (27XX)	11,587.88	0.00	0.00
Extracurricular (34XX, 35XX)	719.50	0.00	0.00
Unallocated	73,871.79	0.00	0.00
Total Depreciation for FY2013	88,836.94	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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>							
Bonds							
06/30/1995	185,000.00	0.00	60,000.00	0.00	125,000.00	60,000.00	65,000.00
Compensated Absences	68,904.06	5,457.49	0.00	14,910.70	59,450.85	0.00	59,450.85
Other Post Employment Benefits	59,259.00	32,720.00	0.00	0.00	91,979.00	0.00	91,979.00
Total Governmental Activity							
Long-Term Liabilities	313,163.06	38,177.49	60,000.00	14,910.70	276,429.85	60,000.00	216,429.85

\* 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.