



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0137-71749792**

**08 Chouteau County**

**0137 Big Sandy 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:** Ruth Kulbeck

**Phone #:** (406) 378-2502

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

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

**Chair, Board of Trustees:** Darin Genereux

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

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

**County Superintendent:** Rick Cook

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

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

## Software

Accounting Package: Foxie Lady

For FY11 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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
016	Title I Improving Basic Programs	FEDERAL	0801373110	84.010A
017	Title I Improving Basic Programs	FEDERAL	0801373111	84.010A
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A094194	84.358A
129	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371410	84.367
130	ARRA - Title I Part A	FEDERAL		84.389
131	Title II, Part D, Ed Technology	FEDERAL	0801376010	84.318
132	Title IV, Part A, Safe & Drug-Free	FEDERAL	0801371610	84.186A
135	Public Health Emergency Preparedness	FEDERAL		93.069
136	State OTO Capital Invest & Deferred Maintenance	STATE		state
140	Title VII, Indian Education	FEDERAL	STATE	84.060
141	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
143	Gifted and Talented	STATE		State
144	Miscellaneous State Grant	STATE		State
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371411	84.367



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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)	184,705.41	48,773.47	197,547.44	1,936.49
02	Taxes Receivable - Real and Personal (120-149)	15,513.07	4,108.38	158.22	
03	Taxes Receivable - Protested (150-159)	13,157.86	4,467.06	69.75	
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>	213,376.34	57,348.91	197,775.41	1,936.49
<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)	28,670.93	8,575.44	227.97	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	28,670.93	8,575.44	227.97	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	184,705.41	48,773.47	197,547.44	1,936.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	184,705.41	48,773.47	197,547.44	1,936.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	213,376.34	57,348.91	197,775.41	1,936.49



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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)		35,224.92	14,671.65	
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)			402.00	
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>		35,224.92	15,073.65	
<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)			298.22	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			298.22	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		35,224.92	14,775.43	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		35,224.92	14,775.43	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		35,224.92	15,073.65	



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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)				
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>				
<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 (961-970)				
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		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 (961-970)				
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)	7,283.71	2,870.78		
02	Taxes Receivable - Real and Personal (120-149)	483.71			
03	Taxes Receivable - Protested (150-159)	488.39			
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>	8,255.81	2,870.78		
<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)	972.10			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	972.10			
<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 (961-970)	7,283.71	2,870.78		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,283.71	2,870.78		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,255.81	2,870.78		



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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)	229.71	16,053.82		
02	Taxes Receivable - Real and Personal (120-149)		949.62		
03	Taxes Receivable - Protested (150-159)		873.18		
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>	229.71	17,876.62		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,822.80		
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>		1,822.80		
<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 (961-970)	229.71	16,053.82		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	229.71	16,053.82		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	229.71	17,876.62		





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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 (961-970)				
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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	299,464.00	432,472.93
1113 District Levy - Heavy Motor Vehicles	366.61	344.09
1190 Penalties and Interest on Taxes	1,227.34	2,626.71
1510 Interest Earnings	331.26	429.75
1900 Other Revenue from Local Sources	0.00	394.66
3110 Direct State Aid	285,192.45	245,749.21
3111 Quality Educator	32,217.82	35,591.40
3113 Indian Education For All	2,366.40	2,203.20
3114 American Indian Achievement Gap	1,800.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,392.32	14,494.80
3444 State School Block Grant	77,914.75	78,506.90
3460 Montana Oil and Gas Tax	3,040.78	2,458.96
3730 HB645 State Special Education Allowable Costs	981.00	866.40
6100 Material Prior Period Revenue Adjustments	0.00	3,884.68
7800 ARRA - State Fiscal Stabilization Fund	20,105.43	27,729.73
7810 Education Jobs Fund	0.00	23,178.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>741,400.16</b>	<b>871,932.02</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	315,315.60	308,734.14
2XX Personal Services - Employee Benefits	59,723.72	72,318.61
4XX Purchased Property Services	937.79	360.71
5XX Other Purchased Services	1,566.78	1,450.64
6XX Supplies and Materials	34,632.10	22,876.30
810 Dues and Fees	258.66	0.00
<b>221X Improvement of Instruction Services</b>		
6XX Supplies and Materials	5,250.72	3,888.68
<b>222X Educational Media Services</b>		
5XX Other Purchased Services	0.00	3,006.41
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	24,500.00	29,000.00
3XX Purchased Professional and Technical Services	0.00	50.00
4XX Purchased Property Services	77.66	602.45
5XX Other Purchased Services	3,578.35	0.00
6XX Supplies and Materials	5,568.82	6,215.62
810 Dues and Fees	8,851.81	5,742.77
<b>24XX Support Services - School Administration</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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	26,986.86	29,781.74
			5XX Other Purchased Services	43.29	128.60
			6XX Supplies and Materials	820.79	568.92
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	22,016.48	19,603.98
			2XX Personal Services - Employee Benefits	12,026.81	6,591.42
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	57,533.25	39,462.56
			4XX Purchased Property Services	66,631.13	65,307.41
			5XX Other Purchased Services	3,385.00	9,412.00
			6XX Supplies and Materials	10,501.76	2,199.70
			7XX Property and Equipment Acquisition	0.00	10,737.64
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	22,619.41	21,132.44
			5XX Other Purchased Services	726.58	268.49
			6XX Supplies and Materials	906.67	3,179.89
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,910.94	1,689.73
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	332.30	237.11
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	1,856.28	2,146.15
			5XX Other Purchased Services	3,526.36	1,789.15
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	8,673.83	7,696.40
			5XX Other Purchased Services	5,341.73	3,218.41
			6XX Supplies and Materials	22.49	217.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	20,105.43	27,729.73
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	23,178.60
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	5,575.44	7,325.06





# Trustees' Financial Summary

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08 Chouteau County  
0137 Big Sandy Elem

## 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	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	250.00	0.00
			6XX Supplies and Materials	20,592.20	19,176.39
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	402.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				753,049.04	757,024.85

### Schedule Of Changes Worksheet

Beginning Fund Balance					69,798.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					871,932.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					757,024.85	(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)					184,705.41	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	146,262.86	108,434.17
1113 District Levy - Heavy Motor Vehicles	185.62	84.21
1190 Penalties and Interest on Taxes	306.62	752.16
1510 Interest Earnings	19.22	116.69
2220 County On-Schedule Trans Reimb	44,687.01	34,104.40
3210 State On-Schedule Trans Reimb	35,943.19	34,104.40
3444 State School Block Grant	2,324.11	2,341.77
3460 Montana Oil and Gas Tax	925.44	929.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	230,654.07	180,867.58

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	30,838.88	40,770.74
2XX Personal Services - Employee Benefits	27,316.39	14,519.02
4XX Purchased Property Services	113,917.39	5,870.40
5XX Other Purchased Services	58,705.99	67,719.19
6XX Supplies and Materials	11,225.46	14,568.15
810 Dues and Fees	0.00	452.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	242,004.11	143,900.45



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						11,806.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						180,867.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						143,900.45	(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)						48,773.47	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	1,414.02	633.79
1130 Tax Title and Property Sales	0.00	109.96
1190 Penalties and Interest on Taxes	78.76	0.00
1510 Interest Earnings	1,564.44	1,461.57
3460 Montana Oil and Gas Tax	164.75	0.00
5200 Sale or Compensation for Loss of Assets	3,750.00	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,971.97	2,205.32
------------------------------------------------------------------------------------------	----------	----------

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	31,000.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	31,000.00
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### Schedule Of Changes Worksheet

Beginning Fund Balance	226,342.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,205.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,000.00	(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)	197,547.44	(5)



# Trustees' Financial Summary

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## 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	2010 Value	2011 Value
1510 Interest Earnings	24.75	0.00
1520 Dividends on Investments	0.00	18.50
1611 National School Lunch Program	28,805.69	28,319.54
3220 State Food Services Match	176.94	0.00
4550 Federal Child Nutrition	42,061.37	48,195.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>71,068.75</u>	<u>76,533.58</u>

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	37,422.17	44,697.90
4XX Purchased Property Services	562.75	479.20
5XX Other Purchased Services	6,405.55	2,615.86
6XX Supplies and Materials	28,460.90	28,531.68
8XX Other Expenditures	496.00	861.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>73,347.37</u>	<u>77,186.15</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		2,589.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		76,533.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		77,186.15	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,936.49	(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	2010 Value	2011 Value
1510 Interest Earnings	218.47	198.31
2240 County Retirement Distribution	87,241.69	81,389.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	87,460.16	81,588.12

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	50,495.41	51,321.99
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,626.40	4,384.80
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,415.78	2,688.09
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,017.32	2,832.77
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,458.97	5,423.29
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,431.67	5,933.17
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,659.67	3,176.12
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	273.52	297.91
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,905.76	1,821.57
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	369.66	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	5,547.12	7,025.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	82,201.28	84,905.39



# Trustees' Financial Summary

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						38,542.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,588.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						84,905.39	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,224.92	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
<b>016 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	5,825.05
<b>017 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	48,021.75
<b>127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,560.68
<b>129 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,709.63
<b>130 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	28,119.83
<b>131 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,080.00
<b>132 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	899.16
<b>141 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	20,000.00
<b>143 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,600.00
<b>144 Miscellaneous State Grant</b>	
1920 Contributions/Donations from Private Sources	30,608.28
<b>145 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,130.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	165,554.62

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

PRC Program Function Object	2011 Value
<b>016 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,549.14
2XX Personal Services - Employee Benefits	597.33
6XX Supplies and Materials	678.58
<b>016 Subtotal</b>	5,825.05
<b>017 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	39,439.20





# 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	2011 Value
<b>017 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	5,606.26
6XX Supplies and Materials	2,976.29
	48,021.75
<b>017 Subtotal</b>	
<b>127 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	3,290.22
2XX Personal Services - Employee Benefits	531.09
5XX Other Purchased Services	1,041.26
6XX Supplies and Materials	698.11
	5,560.68
<b>127 Subtotal</b>	
<b>129 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	4,966.30
2XX Personal Services - Employee Benefits	750.92
5XX Other Purchased Services	2,992.41
	8,709.63
<b>129 Subtotal</b>	
<b>130 ARRA - Title I Part A</b>	
<b>752 ARRA - Title I, Part A</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	25,261.05
2XX Personal Services - Employee Benefits	2,858.78
	28,119.83
<b>130 Subtotal</b>	
<b>131 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	156.60
6XX Supplies and Materials	923.40
	1,080.00
<b>131 Subtotal</b>	
<b>132 Title IV, Part A, Safe &amp; Drug-Free</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	899.16
<b>132 Subtotal</b>	
<b>135 Public Health Emergency Preparedness</b>	
<b>473 Public Health Emergency Preparedness</b>	



# 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	2011 Value
135	Public Health Emergency Preparedness			
	473	Public Health Emergency Preparedness		
		21XX	Support Services - Students	
			6XX Supplies and Materials	465.91
136	State OTO Capital Invest & Deferred Maintenance			
	366	OTO Capital Invest & Deferred Maintenance		
		26XX	Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	6,701.39
140	Title VII, Indian Education			
	365	Indian Education for All - OTO & Ongoing		
		1XXX	Instruction	
			5XX Other Purchased Services	499.00
			6XX Supplies and Materials	2,007.39
				<hr/>
		140	Subtotal	2,506.39
141	ARRA - IDEA Part B (Trans from Coop)			
	750	ARRA - IDEA, Part B		
		1XXX	Instruction	
			1XX Personal Services - Salaries	18,019.05
			2XX Personal Services - Employee Benefits	1,980.95
				<hr/>
		141	Subtotal	20,000.00
143	Gifted and Talented			
	360	State Gifted & Talented Reimbursement		
		1XXX	Instruction	
			1XX Personal Services - Salaries	765.00
			2XX Personal Services - Employee Benefits	115.66
			5XX Other Purchased Services	304.34
			6XX Supplies and Materials	415.00
				<hr/>
		143	Subtotal	1,600.00
144	Miscellaneous State Grant			
	1XX	Regular Education Programs - Elementary/Secondary		
		26XX	Operation and Maintenance of Plant Services	
			7XX Property and Equipment Acquisition	17,437.64
145	Title II, Part A, Teacher/Principal Train/Recruit			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX	Instruction	
			1XX Personal Services - Salaries	1,479.30
			2XX Personal Services - Employee Benefits	223.66
			3XX Purchased Professional and Technical Services	4,370.00
			5XX Other Purchased Services	9,052.04
			6XX Supplies and Materials	5.24



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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	2011 Value
			145 Subtotal	15,130.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>162,057.67</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					11,278.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					165,554.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					162,057.67	(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)					14,775.43	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
016 Title I Improving Basic Programs	5,825.05	5,825.05	0.00
017 Title I Improving Basic Programs	48,021.75	48,021.75	0.00
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	5,560.68	5,560.68	0.00
129 Title II, Part A, Teacher/Principal Train/Recruit	8,709.63	8,709.63	0.00
130 ARRA - Title I Part A	28,119.83	28,119.83	0.00
131 Title II, Part D, Ed Technology	1,080.00	1,080.00	0.00
132 Title IV, Part A, Safe & Drug-Free	899.16	899.16	0.00
135 Public Health Emergency Preparedness	0.00	465.91	-465.91
136 State OTO Capital Invest & Deferred Maintenance	0.00	6,701.39	-6,701.39
140 Title VII, Indian Education	0.00	2,506.39	-2,506.39
141 ARRA - IDEA Part B (Trans from Coop)	20,000.00	20,000.00	0.00
143 Gifted and Talented	1,600.00	1,600.00	0.00
144 Miscellaneous State Grant	30,608.28	17,437.64	13,170.64
145 Title II, Part A, Teacher/Principal Train/Recruit	15,130.24	15,130.24	0.00



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

<b>Total</b>	165,554.62	162,057.67	3,496.95
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# 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	2010 Value	2011 Value
1110 District Tax Levy	14,248.68	12,905.46
1112 District Levy - Personal Property	0.00	10.00
1113 District Levy - Heavy Motor Vehicles	17.53	0.00
1190 Penalties and Interest on Taxes	52.80	108.70
1510 Interest Earnings	61.88	38.94
3281 State Technology Aid	776.27	740.46
3460 Montana Oil and Gas Tax	137.12	95.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,294.28	13,898.60

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	320.10	0.00
4XX Purchased Property Services	1,010.58	0.00
6XX Supplies and Materials	13,144.12	16,080.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,474.80	16,080.29

#### Schedule Of Changes Worksheet

Beginning Fund Balance	9,465.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,898.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,080.29	(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)	7,283.71	(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	2010 Value	2011 Value
1510 Interest Earnings	95.85	14.40
3445 State Combined Fund School Block Grant	3,398.15	3,423.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,494.00	3,438.38

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	8,283.84	2,217.00
6XX Supplies and Materials	9,557.33	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	17,841.17	2,217.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,649.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,438.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,217.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,870.78	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	0.52	0.15
1910 Rentals	1,750.00	0.00
5200 Sale or Compensation for Loss of Assets	2,565.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,315.52	0.15

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	3,365.86	0.00
6XX Supplies and Materials	750.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,115.86	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		229.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		229.71	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	20,745.75	28,054.91
1113 District Levy - Heavy Motor Vehicles	25.53	22.23
1190 Penalties and Interest on Taxes	75.79	170.39
1510 Interest Earnings	24.33	30.97
3460 Montana Oil and Gas Tax	200.01	165.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>21,071.41</b>	<b>28,443.90</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	21,137.60	23,153.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>21,137.60</b>	<b>23,153.22</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					10,763.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28,443.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,153.22	(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)					16,053.82	(5)





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## Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	10,243.62	10,700.60
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	300,197.60	298,527.44
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,160.67	2,071.37
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	45,091.72	65,307.41
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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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,361.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,361.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,120.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,120.13
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,270.55
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 FY2013 Maximum Budget: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	21,132.44	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	268.49	0.00	0.00	0.00	
280	1XXX	6XX	3,179.89	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,689.73	0.00	0.00	0.00	
<b>Totals</b>			26,270.55	0.00	0.00	0.00	26,270.55

*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 FY11.



# Trustees' Financial Summary

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	33,235.50	0.00	0.00	0.00	33,235.50
Buildings	1,789,584.00	0.00	31,723.00	0.00	1,821,307.00
Machinery and Equipment	305,530.20	0.00	31,000.00	0.00	336,530.20
Totals at Historical Cost	2,128,349.70	0.00	62,723.00	0.00	2,191,072.70
Less Accumulated Depreciation For:					
Improvement Accum	1,748,380.28	0.00	2,757.83	0.00	1,751,138.11
Machinery and Equipment Accum	203,535.53	0.00	36,263.50	0.00	239,799.03
Total Accumulated Depreciation	1,951,915.81	0.00	39,021.33	0.00	1,990,937.14
Governmental Activities, Capital Assets, net	176,433.89	0.00	23,701.67	0.00	200,135.56

\* 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 FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
School Administration (24XX)	4,870.00	0.00	0.00
Operations and Maintenance (26XX)	2,941.16	0.00	0.00
Transportation (27XX)	30,345.70	0.00	0.00
Food Service (31XX)	864.47	0.00	0.00
Total Depreciation for FY2011	39,021.33	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Compensated Absences	35,620.71	0.00	0.00	1,572.99	34,047.72	0.00	34,047.72
Other Post Employment Benefits	0.00	61,151.00	0.00	0.00	61,151.00	0.00	61,151.00
Total Governmental Activity							
Long-Term Liabilities	35,620.71	61,151.00	0.00	1,572.99	95,198.72	0.00	95,198.72

\* 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.