



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0138-96361105**

**08 Chouteau County**

**0138 Big Sandy H S**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** 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>
114	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801388107BG	84.048A
123	Vo Ed Agriculture	STATE	0081-0805-01-069	State
126	State OTO Indian Education for All	STATE	STATE	state
128	Public Health Emergency Preparedness	STATE	STATE	NA
132	Miscellaneous State Grant	STATE	STATE	State
133	Misc Federal Grant from other State Agency	FEDERAL		unknown



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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)	121,117.61	66,250.71	249,424.50	
02	Taxes Receivable - Real and Personal (120-149)	13,054.63	3,736.49	109.48	
03	Taxes Receivable - Protested (150-159)	18,679.56	6,829.02	48.13	
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>	152,851.80	76,816.22	249,582.11	
<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)	31,734.19	10,565.51	157.61	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	31,734.19	10,565.51	157.61	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	121,117.61	66,250.71	249,424.50	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	121,117.61	66,250.71	249,424.50	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	152,851.80	76,816.22	249,582.11	



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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)		29,385.33	1,585.15	3,156.39
02	Taxes Receivable - Real and Personal (120-149)				118.04
03	Taxes Receivable - Protested (150-159)				245.65
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>		29,385.33	1,585.15	3,520.08
<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)				363.69
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				363.69
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		29,385.33	1,585.15	3,156.39
52	<b>TOTAL FUND BALANCE/EQUITY</b>		29,385.33	1,585.15	3,156.39
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		29,385.33	1,585.15	3,520.08



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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)	2,209.35			
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>	2,209.35			
<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)	2,209.35			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,209.35			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,209.35			



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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)	26,059.41	422.00		
02	Taxes Receivable - Real and Personal (120-149)	1,435.43			
03	Taxes Receivable - Protested (150-159)	2,106.62			
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>	29,601.46	422.00		
<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)	3,542.05			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,542.05			
<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)	26,059.41	422.00		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	26,059.41	422.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	29,601.46	422.00		



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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)	38.85	41,817.11		
02	Taxes Receivable - Real and Personal (120-149)		1,076.67		
03	Taxes Receivable - Protested (150-159)		1,850.38		
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>	38.85	44,744.16		
<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)		2,927.05		
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>		2,927.05		
<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)	38.85	41,817.11		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	38.85	41,817.11		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	38.85	44,744.16		





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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)			58,283.33	
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>			58,283.33	
<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			58,283.33	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			58,283.33	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			58,283.33	



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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	220,387.13	390,255.88
1113 District Levy - Heavy Motor Vehicles	261.59	301.56
1190 Penalties and Interest on Taxes	826.13	1,997.68
1510 Interest Earnings	349.60	202.13
1900 Other Revenue from Local Sources	1,051.53	33.35
3110 Direct State Aid	267,956.49	232,969.36
3111 Quality Educator	24,141.31	20,770.78
3113 Indian Education For All	1,285.20	1,183.20
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	9,406.46	11,586.47
3117 State Tuition for State Placement	0.00	6,352.80
3120 State Guaranteed Tax Base Aid	20,828.00	44,678.40
3444 State School Block Grant	45,957.32	46,306.60
3460 Montana Oil and Gas Tax	27,464.26	26,290.75
3730 HB645 State Special Education Allowable Costs	448.21	484.16
6100 Material Prior Period Revenue Adjustments	0.00	3,884.67
7800 ARRA - State Fiscal Stabilization Fund	18,890.34	26,287.68
7810 Education Jobs Fund	0.00	21,973.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>639,653.57</b>	<b>835,958.70</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	186,410.71	198,787.62
2XX Personal Services - Employee Benefits	74,470.89	57,070.17
3XX Purchased Professional and Technical Services	255.00	0.00
4XX Purchased Property Services	1,198.30	458.78
5XX Other Purchased Services	979.58	6,255.96
6XX Supplies and Materials	15,207.99	14,875.74
810 Dues and Fees	0.00	400.95
8XX Other Expenditures	467.34	0.00
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	2,092.15	1,839.64
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	18,625.00	22,060.00
3XX Purchased Professional and Technical Services	0.00	229.00
4XX Purchased Property Services	116.84	438.01
5XX Other Purchased Services	3,760.31	3,740.82
6XX Supplies and Materials	8,186.08	7,371.63



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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>23XX Support Services - General Administration</b>			
			810 Dues and Fees	0.00	5,998.70
			8XX Other Expenditures	8,744.81	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	55,157.90	59,705.52
			4XX Purchased Property Services	0.00	107.06
			5XX Other Purchased Services	0.00	334.00
			6XX Supplies and Materials	692.65	869.81
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	15,481.82	13,069.32
			2XX Personal Services - Employee Benefits	12,538.99	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	54,563.38	42,556.66
			4XX Purchased Property Services	75,750.24	67,186.38
			5XX Other Purchased Services	3,135.00	9,412.50
			6XX Supplies and Materials	12,217.89	11,674.98
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	33,612.42	44,310.81
			5XX Other Purchased Services	384.84	739.99
			6XX Supplies and Materials	1,160.14	1,795.65
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	873.10	944.26
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	0.00	219.63
			6XX Supplies and Materials	3,525.36	4,056.35
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	12,591.56	14,407.63
			5XX Other Purchased Services	10,440.22	9,723.77
			810 Dues and Fees	1,385.00	575.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	40,976.53	39,834.04
			5XX Other Purchased Services	21,478.25	17,440.09
			6XX Supplies and Materials	6,264.85	6,878.37
			810 Dues and Fees	4,189.00	2,225.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	18,890.34	26,287.68





# Trustees' Financial Summary

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08 Chouteau County  
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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
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	21,973.23
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	10,715.75	2,045.65
			4XX Purchased Property Services	251.00	0.00
			6XX Supplies and Materials	18,046.01	16,840.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				734,837.24	734,740.64

### Schedule Of Changes Worksheet

Beginning Fund Balance					19,899.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					835,958.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					734,740.64	(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)					121,117.61	(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	102,617.24	108,049.04
1112 District Levy - Personal Property	0.00	82.25
1113 District Levy - Heavy Motor Vehicles	123.97	0.00
1190 Penalties and Interest on Taxes	246.70	636.76
1510 Interest Earnings	75.35	194.02
1900 Other Revenue from Local Sources	0.03	0.00
2220 County On-Schedule Trans Reimb	26,508.71	22,936.42
3210 State On-Schedule Trans Reimb	25,188.04	22,936.42
3444 State School Block Grant	2,970.85	2,993.43
3460 Montana Oil and Gas Tax	10,407.16	10,298.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>168,138.05</b>	<b>168,126.98</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>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	36,536.30	33,524.43
2XX Personal Services - Employee Benefits	8,319.18	16,646.31
4XX Purchased Property Services	77,642.02	9,160.92
5XX Other Purchased Services	44,339.13	48,023.30
6XX Supplies and Materials	14,779.94	12,419.12
8XX Other Expenditures	126.00	666.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>181,742.57</b>	<b>120,441.06</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						18,564.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						168,126.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						120,441.06	(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)						66,250.71	(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	678.80	380.17
1190 Penalties and Interest on Taxes	49.90	68.44
1510 Interest Earnings	2,535.11	1,727.06
3460 Montana Oil and Gas Tax	1,062.93	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>	8,076.74	2,175.67

### 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

### Schedule Of Changes Worksheet

Beginning Fund Balance	278,248.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,175.67	(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)
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)	249,424.50	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	332.04	133.96
2240 County Retirement Distribution	60,247.10	72,289.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	60,579.14	72,423.79

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

PRC Program Function Object	2010 Value	2011 Value
<b>180 Summer School</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	0.00	4,666.26
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	33,426.55	37,601.79
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	2,767.32	3,273.30
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,003.23	8,630.51
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,073.07	1,888.52
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,055.96	4,820.83
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,725.65	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,816.07	6,217.55
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	427.42
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	388.40	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,543.26	3,105.64
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	3,764.89	2,876.47



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

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	832.47	215.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>70,396.87</u>	<u>73,723.63</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					30,685.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,423.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					73,723.63	(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)					29,385.33	(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>114 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,075.00
<b>123 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	1,851.00
<b>133 Misc Federal Grant from other State Agency</b>	
4700 Federal Miscellaneous Grants from other State Agencies	1,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,926.00

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

PRC Program Function Object	2011 Value
<b>114 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	512.00
6XX Supplies and Materials	3,563.00
<b>114 Subtotal</b>	4,075.00
<b>123 Vo Ed Agriculture</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	455.59
6XX Supplies and Materials	1,453.81
<b>123 Subtotal</b>	1,909.40
<b>126 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	186.03
<b>128 Public Health Emergency Preparedness</b>	
<b>473 Public Health Emergency Preparedness</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	278.68
<b>132 Miscellaneous State Grant</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	250.00
<b>133 Misc Federal Grant from other State Agency</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>1XXX Instruction</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
133 Misc Federal Grant from other State Agency	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>7,699.11</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,358.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,926.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,699.11	(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
Ending Fund Balance (1 + 2 - 3 + 4)	1,585.15	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 Vo Ed Carl Perkins Basic Grant	4,075.00	4,075.00	0.00
123 Vo Ed Agriculture	1,851.00	1,909.40	-58.40
126 State OTO Indian Education for All	0.00	186.03	-186.03
128 Public Health Emergency Preparedness	0.00	278.68	-278.68
132 Miscellaneous State Grant	0.00	250.00	-250.00
133 Misc Federal Grant from other State Agency	1,000.00	1,000.00	0.00
<b>Total</b>	<u>6,926.00</u>	<u>7,699.11</u>	<u>-773.11</u>





# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	3,870.86	3,257.90
1113 District Levy - Heavy Motor Vehicles	4.78	2.42
1190 Penalties and Interest on Taxes	8.25	19.37
1340 Fees for Adult Education	155.00	97.00
1510 Interest Earnings	23.84	22.71
3460 Montana Oil and Gas Tax	239.72	371.56

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,302.45	3,770.96
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,178.00	3,228.00
2XX Personal Services - Employee Benefits	57.76	28.88
5XX Other Purchased Services	527.04	175.20
6XX Supplies and Materials	282.94	206.24

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,045.74	3,638.32
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### Schedule Of Changes Worksheet

Beginning Fund Balance	3,023.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,770.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,638.32	(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)		3,156.39 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2010 Value	2011 Value
1311 Driver's Education Fees	1,350.00	0.00
1510 Interest Earnings	2.06	23.38
1982 Summer Session - Driver's Education Fees	0.00	1,200.00
3260 State Driver's Education Reimbursement	3,038.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,390.06</b>	<b>1,223.38</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		
1XXX Instruction		
1XX Personal Services - Salaries	83.99	3,359.20
4XX Purchased Property Services	0.00	55.29
6XX Supplies and Materials	160.05	183.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>244.04</b>	<b>3,597.65</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,583.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,223.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,597.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,209.35	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	34,144.24	28,324.81
1113 District Levy - Heavy Motor Vehicles	40.48	20.93
1190 Penalties and Interest on Taxes	127.65	266.12
1510 Interest Earnings	510.38	266.71
3281 State Technology Aid	705.74	678.60
3460 Montana Oil and Gas Tax	4,369.42	3,154.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>39,897.91</b>	<b>32,711.30</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>		
3XX Purchased Professional and Technical Services	24,000.00	0.00
4XX Purchased Property Services	931.50	0.00
5XX Other Purchased Services	93.60	107.64
6XX Supplies and Materials	35,103.23	22,075.28
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	24,620.00
4XX Purchased Property Services	0.00	2,072.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>60,128.33</b>	<b>48,875.90</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	42,224.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,711.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,875.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	26,059.41	(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	2010 Value	2011 Value
1510 Interest Earnings	104.69	15.38
3445 State Combined Fund School Block Grant	3,872.84	3,902.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,977.53	3,917.65

### 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 6XX Supplies and Materials	8,017.70	11,537.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,017.70	11,537.64

### Schedule Of Changes Worksheet

Beginning Fund Balance		8,041.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,917.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		11,537.64	(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)		422.00	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	25,793.74	32,106.36
1113 District Levy - Heavy Motor Vehicles	30.57	24.51
1190 Penalties and Interest on Taxes	94.84	214.80
1510 Interest Earnings	176.52	201.50
3460 Montana Oil and Gas Tax	3,298.22	2,688.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29,393.89	35,235.60

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	25,855.38	23,182.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	25,855.38	23,182.68

### Schedule Of Changes Worksheet

Beginning Fund Balance	29,764.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,235.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,182.68	(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)	41,817.11	(5)



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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	127,589.36	94,565.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	127,589.36	94,565.56

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	139,551.24	109,107.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	139,551.24	109,107.71

#### Schedule Of Changes Worksheet

Beginning Fund Balance	72,825.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,565.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,107.71	(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)	58,283.33	(5)



# Trustees' Financial Summary

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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	20,457.24	20,896.40
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	197,754.48	193,247.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,736.02	728.85
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	37,305.51	67,186.38
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,584.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,584.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,861.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,361.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,790.71
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: 100%**





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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,310.81	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	739.99	0.00	0.00	0.00	
280	1XXX	6XX	1,795.65	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	944.26	0.00	0.00	0.00	
<b>Totals</b>			47,790.71	0.00	0.00	0.00	47,790.71

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	100,478.50	0.00	0.00	0.00	100,478.50
Land Improvements	0.00	0.00	0.00	0.00	0.00
Buildings	3,864,070.00	0.00	0.00	0.00	3,864,070.00
Machinery and Equipment	306,637.55	0.00	31,000.00	0.00	337,637.55
Totals at Historical Cost	4,271,186.05	0.00	31,000.00	0.00	4,302,186.05
Less Accumulated Depreciation For:					
Improvement Accum	3,775,306.84	0.00	4,168.04	0.00	3,779,474.88
Building Accum	0.00	0.00	0.00	0.00	0.00
Machinery and Equipment Accum	201,036.59	0.00	30,732.46	0.00	231,769.05
Total Accumulated Depreciation	3,976,343.43	0.00	34,900.50	0.00	4,011,243.93
Governmental Activities, Capital Assets, net	294,842.62	0.00	-3,900.50	0.00	290,942.12

\* 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>
Instruction (1XXX)	3,090.15	0.00	0.00
School Administration (24XX)	511.50	0.00	0.00
Operations and Maintenance (26XX)	5,171.37	0.00	0.00
Transportation (27XX)	26,127.48	0.00	0.00
Total Depreciation for FY2011	34,900.50	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	37,429.12	8,935.27	0.00	0.00	46,364.39	0.00	46,364.39
Other Post Employment Benefits	0.00	50,360.00	0.00	0.00	50,360.00	0.00	50,360.00
Total Governmental Activity							
Long-Term Liabilities	37,429.12	59,295.27	0.00	0.00	96,724.39	0.00	96,724.39

\* 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.