



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0865-56761133**

**49 Sweet Grass County  
0865 Big Timber Elem**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Robert Buster

**Phone #:** (406) 932-5794

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

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

**Chair, Board of Trustees:** Steve McCullough

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

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

**County Superintendent:** Susan Metcalf

\_\_\_\_\_  
(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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**FY2010-11**

**Submit ID: 0865-56761133**

**49 Sweet Grass County  
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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
130	DARE	LOCAL	na	
234	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4908651409	84.367
238	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A091444	84.358B
311	Book Fairs	LOCAL		
312	Ski Trips	LOCAL		
313	Target	LOCAL		
314	Tourneys	LOCAL		
315	Band	LOCAL		
316	Teachers	LOCAL		
329	State OTO Indian Education for All	STATE		state
331	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
332	IDEA Preschool	FEDERAL		84.173A
333	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
334	Title II Part A	FEDERAL		84.367
335	Title IV, Part A, Safe & Drug-Free	FEDERAL		84.186A
337	Title II, Part D, Ed Technology	FEDERAL		84.318
338	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
339	Gifted and Talented	STATE		State
340	Special Ed Speech	STATE		
350	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
351	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL		84.392
352	ARRA - Title I Part A	FEDERAL		84.389
355	Deferred Maintenance & Energy Efficiency	STATE		NA
356	Quality Schools Facility Grant	STATE		NA



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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)	213,536.96	11,498.73		5,880.82
02	Taxes Receivable - Real and Personal (120-149)	14,578.13	275.03		
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>	228,115.09	11,773.76		5,880.82
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	14,578.13	275.03		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	14,578.13	275.03		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	26,294.63			
48	Fund Balance for Budget (961-970)	187,242.33	11,498.73		5,880.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>	213,536.96	11,498.73		5,880.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	228,115.09	11,773.76		5,880.82



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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)		100,393.24	18,297.34	
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)			3,417.95	
06	Other Current Assets (190-210)			6,059.72	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		100,393.24	27,775.01	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			6,059.72	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			3,417.95	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			9,477.67	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		100,393.24	18,297.34	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		100,393.24	18,297.34	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		100,393.24	27,775.01	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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)			6,739.71	5,122.63
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>			6,739.71	5,122.63
<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)			6,739.71	5,122.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>			6,739.71	5,122.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			6,739.71	5,122.63



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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)	283,502.83	490.71		
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>	283,502.83	490.71		
<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)	283,502.83	490.71		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	283,502.83	490.71		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	283,502.83	490.71		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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)	5,702.52	2,460.54		
02	Taxes Receivable - Real and Personal (120-149)	433.58			
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>	6,136.10	2,460.54		
<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)	433.58			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	433.58			
<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)	5,702.52	2,460.54		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,702.52	2,460.54		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,136.10	2,460.54		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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)		18,995.87		
02	Taxes Receivable - Real and Personal (120-149)		328.53		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		19,324.40		
<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)		328.53		
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>		328.53		
<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)		18,995.87		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		18,995.87		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		19,324.40		





# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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)			8,411.74	
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>			8,411.74	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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			8,411.74	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			8,411.74	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			8,411.74	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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	664,075.41	664,228.51
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,550.41	2,282.74
1510 Interest Earnings	2,952.95	3,804.33
3110 Direct State Aid	865,933.08	755,780.45
3111 Quality Educator	83,317.34	80,059.36
3113 Indian Education For All	7,854.00	7,466.40
3114 American Indian Achievement Gap	600.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	56,047.88	59,398.04
3120 State Guaranteed Tax Base Aid	204,736.70	243,010.23
3444 State School Block Grant	90,658.93	91,347.94
3730 HB645 State Special Education Allowable Costs	3,086.76	2,896.48
6100 Material Prior Period Revenue Adjustments	-260.07	3,704.17
7800 ARRA - State Fiscal Stabilization Fund	61,046.36	85,280.37
7810 Education Jobs Fund	0.00	71,283.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,049,599.75</b>	<b>2,070,942.81</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	1,131,369.70	960,231.29
2XX Personal Services - Employee Benefits	177,565.28	231,575.46
3XX Purchased Professional and Technical Services	6,742.71	930.00
5XX Other Purchased Services	953.99	412.20
6XX Supplies and Materials	67,484.87	44,578.55
7XX Property and Equipment Acquisition	20,270.06	8,406.83
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	9,651.90	9,505.44
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	48,957.16	119,241.75
2XX Personal Services - Employee Benefits	29,344.96	29,673.84
3XX Purchased Professional and Technical Services	8,752.69	13,493.00
4XX Purchased Property Services	15,020.22	31.14
5XX Other Purchased Services	6,440.07	4,484.62
6XX Supplies and Materials	2,686.09	1,904.65
8XX Other Expenditures	10,795.42	10,147.53
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	78,973.08	1,680.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	20,203.87	22,344.47



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	6,182.79	6,642.82
			6XX Supplies and Materials	1,886.27	690.26
			8XX Other Expenditures	3,258.64	3,100.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	57,711.89	56,734.82
			2XX Personal Services - Employee Benefits	23,748.90	23,733.60
			4XX Purchased Property Services	73,543.10	90,568.32
			5XX Other Purchased Services	13,610.00	13,609.00
			6XX Supplies and Materials	19,754.33	12,331.71
			7XX Property and Equipment Acquisition	305.84	147.45
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	7,422.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	65,664.68	126,791.24
			2XX Personal Services - Employee Benefits	25,908.04	25,381.41
			5XX Other Purchased Services	270.20	120.00
			6XX Supplies and Materials	3,844.66	2,309.56
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	6,012.80	5,649.01
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	34,525.83	38,059.81
			4XX Purchased Property Services	11,000.00	16,000.00
			5XX Other Purchased Services	2,470.78	2,592.00
			6XX Supplies and Materials	2,928.30	2,039.09
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	61,046.36	85,280.37
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	71,283.79
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			5XX Other Purchased Services	4,517.52	15,446.92
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	0.00	5,000.00





# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

2,053,403.00

2,069,573.95

### Schedule Of Changes Worksheet

Beginning Fund Balance						185,873.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,070,942.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,069,573.95	(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	26,294.63	Less Last Year	0.00	(4b)		26,294.63	
						26,294.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						213,536.96	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	122.82	183.56
2220 County On-Schedule Trans Reimb	21,234.15	10,026.65
3210 State On-Schedule Trans Reimb	171.15	0.00
3444 State School Block Grant	2,474.76	2,493.57
6100 Material Prior Period Revenue Adjustments	-171.15	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,831.73	12,703.78

### 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	5,593.63	15,204.41
5XX Other Purchased Services	342.30	1,064.70
8XX Other Expenditures	4,086.19	1,794.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,022.12	18,063.65

### Schedule Of Changes Worksheet

Beginning Fund Balance	16,858.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,703.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,063.65	(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)
	11,498.73	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	61.58	75.75
1621 Lunch Sales	54,753.20	51,656.44
4550 Federal Child Nutrition	37,922.97	42,089.18
6100 Material Prior Period Revenue Adjustments	-0.40	5.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>92,737.35</u>	<u>93,826.37</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	5,986.31	5,694.84
2XX Personal Services - Employee Benefits	686.37	823.65
5XX Other Purchased Services	82,960.72	84,309.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>89,633.40</u>	<u>90,828.23</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		2,882.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		93,826.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		90,828.23	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b) 0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,880.82	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	2,283.13	1,524.64
2240 County Retirement Distribution	221,642.22	259,792.21
6100 Material Prior Period Revenue Adjustments	0.30	19.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	223,925.65	261,336.55

### 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	210,090.01	226,064.80
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	13,101.87	10,437.81
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,680.83	1,281.08
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,600.82	4,169.26
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,993.39	7,645.16
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	20,361.20	17,905.55
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	6,247.60	4,897.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	262,075.72	272,401.11



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						111,457.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						261,336.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						272,401.11	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						100,393.24	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

PRC Revenue	2011 Value
<b>130 DARE</b>	
1510 Interest Earnings	866.18
<b>238 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,088.95
<b>329 State OTO Indian Education for All</b>	
3290 State - Other State Grants	15,308.00
6100 Material Prior Period Revenue Adjustments	-3,704.14
<b>329 Subtotal</b>	11,603.86
<b>331 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	44,993.00
<b>332 IDEA Preschool</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,126.54
<b>333 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	33,916.00
<b>334 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	28,205.00
<b>337 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	246.00
<b>338 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,522.05
<b>339 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,746.00
<b>340 Special Ed Speech</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	7,260.00
<b>350 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	67,102.00
<b>352 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	26,644.50
<b>355 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	4,313.73
<b>356 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	300,863.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	553,496.81

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

PRC Program Function Object	2011 Value
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# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2011 Value
<b>130 DARE</b>				
	<b>860 Community Drug Free Programs</b>			
		<b>33XX Community Services</b>		
		1XX Personal Services - Salaries		324.00
		6XX Supplies and Materials		3,346.49
				<hr/>
		<b>130 Subtotal</b>		3,670.49
<b>234 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		1,670.17
		2XX Personal Services - Employee Benefits		241.92
		3XX Purchased Professional and Technical Services		1,208.76
		5XX Other Purchased Services		1,069.63
				<hr/>
		<b>234 Subtotal</b>		4,190.48
<b>238 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>				
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX Instruction</b>		
		1XX Personal Services - Salaries		6,135.30
<b>329 State OTO Indian Education for All</b>				
	<b>329 State Miscellaneous Grants</b>			
		<b>1XXX Instruction</b>		
		1XX Personal Services - Salaries		2,442.44
		2XX Personal Services - Employee Benefits		272.16
		3XX Purchased Professional and Technical Services		225.00
		5XX Other Purchased Services		4,664.62
		6XX Supplies and Materials		1,644.06
				<hr/>
		<b>329 Subtotal</b>		9,248.28
<b>331 Title I, Part A, Improving Basic Programs</b>				
	<b>420 Title I, Part A, Improving Basic Programs</b>			
		<b>1XXX Instruction</b>		
		1XX Personal Services - Salaries		35,148.76
		2XX Personal Services - Employee Benefits		9,501.88
		6XX Supplies and Materials		342.36
				<hr/>
		<b>331 Subtotal</b>		44,993.00
<b>332 IDEA Preschool</b>				
	<b>457 IDEA Preschool</b>			
		<b>21XX Support Services - Students</b>		
		1XX Personal Services - Salaries		844.54
		2XX Personal Services - Employee Benefits		104.99
		3XX Purchased Professional and Technical Services		1,176.35



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2011 Value
		332	Subtotal	2,125.88
333	ARRA - IDEA Part B (Trans from Coop)	750	ARRA - IDEA, Part B	
		1XXX	Instruction	
			1XX Personal Services - Salaries	26,870.33
			2XX Personal Services - Employee Benefits	5,928.68
			3XX Purchased Professional and Technical Services	563.65
		333	Subtotal	33,362.66
334	Title II Part A	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund	
		1XXX	Instruction	
			1XX Personal Services - Salaries	15,332.38
			2XX Personal Services - Employee Benefits	2,712.46
			3XX Purchased Professional and Technical Services	2,047.33
			5XX Other Purchased Services	1,906.65
			6XX Supplies and Materials	310.00
		334	Subtotal	22,308.82
335	Title IV, Part A, Safe & Drug-Free	433	Title IV, Part A, Safe & Drug-Free Schools & Communities	
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	689.81
			6XX Supplies and Materials	119.19
		335	Subtotal	809.00
337	Title II, Part D, Ed Technology	431	Title II, Part D, Educational Technology	
		1XXX	Instruction	
			7XX Property and Equipment Acquisition	246.00
338	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
		1XXX	Instruction	
			1XX Personal Services - Salaries	16,303.90
			2XX Personal Services - Employee Benefits	3,827.10
		338	Subtotal	20,131.00
339	Gifted and Talented	360	State Gifted & Talented Reimbursement	
		1XXX	Instruction	
			1XX Personal Services - Salaries	1,613.94
			2XX Personal Services - Employee Benefits	132.00





# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

PRC Program Function Object	2011 Value
339 Subtotal	1,746.00
<b>340 Special Ed Speech</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,274.16
2XX Personal Services - Employee Benefits	791.16
<b>340 Subtotal</b>	6,065.32
<b>350 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	45,212.78
2XX Personal Services - Employee Benefits	21,549.22
3XX Purchased Professional and Technical Services	340.00
<b>350 Subtotal</b>	67,102.00
<b>351 ARRA - IDEA Preschool (Trans from Coop)</b>	
<b>751 ARRA - IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,127.25
2XX Personal Services - Employee Benefits	210.75
<b>351 Subtotal</b>	2,338.00
<b>352 ARRA - Title I Part A</b>	
<b>752 ARRA - Title I, Part A</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,724.56
2XX Personal Services - Employee Benefits	1,135.72
<b>352 Subtotal</b>	11,860.28
<b>355 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	4,313.73
<b>356 Quality Schools Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	69,755.89
<b>4XXX Facilities Acquisition and Construction Services</b>	
1XX Personal Services - Salaries	1,501.00
7XX Property and Equipment Acquisition	229,606.11
<b>356 Subtotal</b>	300,863.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

541,509.24

### Schedule Of Changes Worksheet

Beginning Fund Balance					6,309.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					553,496.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					541,509.24	(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)					18,297.34	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
130 DARE	866.18	3,670.49	-2,804.31
234 Title II, Part A, Teacher/Principal Train/Recruit	0.00	4,190.48	-4,190.48
238 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	6,088.95	6,135.30	-46.35
329 State OTO Indian Education for All	11,603.86	9,248.28	2,355.58
331 Title I, Part A, Improving Basic Programs	44,993.00	44,993.00	0.00
332 IDEA Preschool	2,126.54	2,125.88	0.66
333 ARRA - IDEA Part B (Trans from Coop)	33,916.00	33,362.66	553.34
334 Title II Part A	28,205.00	22,308.82	5,896.18
335 Title IV, Part A, Safe & Drug-Free	0.00	809.00	-809.00
337 Title II, Part D, Ed Technology	246.00	246.00	0.00
338 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	17,522.05	20,131.00	-2,608.95
339 Gifted and Talented	1,746.00	1,746.00	0.00
340 Special Ed Speech	7,260.00	6,065.32	1,194.68
350 IDEA Part B (Trans from Coop)	67,102.00	67,102.00	0.00
351 ARRA - IDEA Preschool (Trans from Coop)	0.00	2,338.00	-2,338.00
352 ARRA - Title I Part A	26,644.50	11,860.28	14,784.22
355 Deferred Maintenance & Energy Efficiency	4,313.73	4,313.73	0.00
356 Quality Schools Facility Grant	300,863.00	300,863.00	0.00
<b>Total</b>	553,496.81	541,509.24	11,987.57



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

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

PRC Revenue	2010 Value	2011 Value
1900 Other Revenue from Local Sources	8,404.72	9,988.04
6100 Material Prior Period Revenue Adjustments	-0.20	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,404.52	9,988.04

### 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	0.00	9,000.00
6XX Supplies and Materials	0.00	1,273.33
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	11,183.66	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,183.66	10,273.33

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,025.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,988.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,273.33	(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)
	6,739.71	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1.65	1.48
9710 Residual Equity Transfers In	0.00	5,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.65	5,001.48

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	121.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,001.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,122.63	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	3,362.05	2,746.11
2114 County Metal Mines License Taxes	205,005.95	56,323.35
6100 Material Prior Period Revenue Adjustments	-2.00	0.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>208,366.00</b>	<b>59,069.74</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		
4XX Purchased Property Services	12,243.62	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	56,313.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>12,243.62</b>	<b>56,313.95</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	280,747.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,069.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,313.95	(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)	283,502.83	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

### 25 - State Mining Impact Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	6.69	5.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.69	5.91

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	484.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	490.71	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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	19,621.34	19,970.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	238.90	68.05
1510 Interest Earnings	3.36	15.80
3281 State Technology Aid	2,344.87	2,265.04
6100 Material Prior Period Revenue Adjustments	-0.03	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,208.44	22,319.49

### 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	0.00	626.99
6XX Supplies and Materials	2,912.51	7,793.16
7XX Property and Equipment Acquisition	19,432.36	10,147.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	22,344.87	18,567.20

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,950.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,319.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,567.20	(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)	5,702.52	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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	136.05	57.05
3445 State Combined Fund School Block Grant	2,383.23	2,401.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,519.28	2,458.39

### 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	10,562.34	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,562.34	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		2.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,458.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,460.54	(5)





# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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	14,738.79	14,994.68
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	220.53	50.97
1510 Interest Earnings	298.91	280.08
6100 Material Prior Period Revenue Adjustments	31.71	1,830.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,289.94	17,155.73

### 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	11,433.63	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	9,500.00	10,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,933.63	10,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,840.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,155.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,000.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	18,995.87	(4)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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
1900 Other Revenue from Local Sources	6,332.72	0.00
<b>311 Book Fairs</b>		
1900 Other Revenue from Local Sources	0.00	966.32
<b>312 Ski Trips</b>		
1900 Other Revenue from Local Sources	0.00	2,099.38
<b>313 Target</b>		
1900 Other Revenue from Local Sources	0.00	224.93
<b>314 Tourneys</b>		
1900 Other Revenue from Local Sources	0.00	380.00
<b>315 Band</b>		
1900 Other Revenue from Local Sources	0.00	969.50
<b>316 Teachers</b>		
1900 Other Revenue from Local Sources	0.00	1,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,332.72	6,140.13

### 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	7,045.57	0.00
<b>311 Book Fairs</b>		
7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular	0.00	2,621.81
<b>312 Ski Trips</b>		
7XX Extracurricular Athletics and Activities 3XXX Operation of Non-Educational Services XXX Student Extracurricular	0.00	1,964.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,045.57	4,585.81



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County

0865 Big Timber Elem

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

### 84 - Student Extracurricular Activities Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						6,857.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,140.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,585.81	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,411.74	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## 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	90,246.67	0.00
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	31,650.00	34,246.48
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	1,187,167.25	1,210,949.40
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	27,423.02	19,666.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	30,121.14	29,544.62
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	31,733.49
XX	XXX 4XXX 73X	Major Equipment-New	0.00	270,275.71
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	1,332.86
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

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	51,354.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	51,354.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,118.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	73,950.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	160,251.22
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%**



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	126,791.24	0.00	0.00	0.00	
280	1XXX	2XX	25,381.41	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	120.00	0.00	0.00	0.00	
280	1XXX	6XX	2,309.56	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	5,649.01	0.00	0.00	0.00	
<b>Totals</b>			160,251.22	0.00	0.00	0.00	160,251.22

*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

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County  
0865 Big Timber Elem

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

	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
<b>Governmental Activities:*</b>					
Land	563,500.00	0.00	0.00	0.00	563,500.00
Buildings	1,234,032.00	20,158.10	503,947.90	0.00	1,758,138.00
Machinery and Equipment	69,872.44	0.00	0.00	0.00	69,872.44
Construction in Progress	38,357.95	0.00	0.00	0.00	38,357.95
Totals at Historical Cost	1,905,762.39	20,158.10	503,947.90	0.00	2,429,868.39
Less Accumulated Depreciation For:					
Building Accum	520,778.74	0.00	0.00	0.00	520,778.74
Machinery and Equipment Accum	48,432.46	0.00	0.00	0.00	48,432.46
Total Accumulated Depreciation	569,211.20	0.00	0.00	0.00	569,211.20
Governmental Activities, Capital Assets, net	1,336,551.19	20,158.10	503,947.90	0.00	1,860,657.19

\* 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>
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2011

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0865-56761133

49 Sweet Grass County

0865 Big Timber Elem

## 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	103,379.10	0.00	0.00	0.00	103,379.10	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	103,379.10	0.00	0.00	0.00	103,379.10	0.00	0.00

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

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