Trustees' Financial Summary
FY2011-12

Submit ID: 0964-82436100

55 Wibaux County
0964 Wibaux K-12 Schools

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: Jodi George **Phone #:** (406) 796-2474

(Signature) (Date)

Chair, Board of Trustees: Tamara Kane

(Signature) (Date)

County Superintendent: Patricia Zinda

(Signature) (Date)

Software

Accounting Package: Foxie Lady

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
189	GLENDIVE MASONIC DONATION	LOCAL		
190	Harriet Bold FS $	LOCAL		
191	MCT	LOCAL	Non	None
300	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
311	AED Training	STATE		
312	Miscellaneous State Grant	STATE	AYP Award from OPI	State
313	Title I, Part A, Improving Basic Programs	FEDERAL	05509643110	84.010A
327	Advancing Agriculture Education Program	STATE		NA
366	State OTO Capital Invest & Deferred Maintenance	STATE	NONE	state
367	State OTO FullTime Kindergarten Startup	STATE	None	state
394	Vo Ed Family & Consumer Science	STATE	State	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
396	Vo Ed Business/Marketing	STATE	State	State
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A074802	84.358A
655	Aggregate Reim/Indirects	LOCAL		Local
813	Vo Ed Carl Perkins Basic Grant	FEDERAL	5509648108BG	84.048A

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	142,594.31	70,103.74	272,351.98	2,791.07
02	Taxes Receivable - Real and Personal (120-149)	7,488.37	470.04	616.73	
03	Taxes Receivable - Protested (150-159)	4,150.00	249.11	453.07	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	46,600.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	200,832.68	70,822.89	273,421.78	2,791.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,638.37	719.15	1,069.80	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,638.37	719.15	1,069.80	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	46,600.00			
37	Reserve for Encumbrances (953)	7,464.60			
48	Fund Balance for Budget	135,129.71	70,103.74	272,351.98	2,791.07
52	TOTAL FUND BALANCE/EQUITY	189,194.31	70,103.74	272,351.98	2,791.07
53	TOTAL LIABILITIES AND FUND BALANCE	200,832.68	70,822.89	273,421.78	2,791.07

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,734.09	96,253.56	764,987.78	35,327.80
02	Taxes Receivable - Real and Personal (120-149)				147.61
03	Taxes Receivable - Protested (150-159)				35.37
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,081.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	24,734.09	96,253.56	766,068.78	35,510.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,260.00	182.98
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,260.00	182.98
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			475.26	
48	Fund Balance for Budget	24,734.09	96,253.56	764,333.52	35,327.80
52	TOTAL FUND BALANCE/EQUITY	24,734.09	96,253.56	764,808.78	35,327.80
53	TOTAL LIABILITIES AND FUND BALANCE	24,734.09	96,253.56	766,068.78	35,510.78

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,873.90		18,155.09	10,482.25
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)	1,470.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,343.90		18,155.09	10,482.25
LIABILITIES					
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				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,343.90		18,155.09	10,482.25
52	TOTAL FUND BALANCE/EQUITY	6,343.90		18,155.09	10,482.25
53	TOTAL LIABILITIES AND FUND BALANCE	6,343.90		18,155.09	10,482.25

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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)
ASSETS AND OTHER DEBITS					
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				
LIABILITIES					
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				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	102,780.31	259,750.48		
02	Taxes Receivable - Real and Personal (120-149)	663.21			
03	Taxes Receivable - Protested (150-159)	399.45			
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	103,842.97	259,750.48		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,062.66			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,062.66			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,145.68	3,428.60		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	97,634.63	256,321.88		
52	TOTAL FUND BALANCE/EQUITY	102,780.31	259,750.48		
53	TOTAL LIABILITIES AND FUND BALANCE	103,842.97	259,750.48		

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,564.90	392,785.23		
02	Taxes Receivable - Real and Personal (120-149)		4.56		
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	TOTAL ASSETS AND OTHER DEBITS	3,564.90	392,789.79		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4.56		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		4.56		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		3,710.00		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	3,564.90	389,075.23		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,564.90	392,785.23		
53	TOTAL LIABILITIES AND FUND BALANCE	3,564.90	392,789.79		

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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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,590.00		65,630.42	
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	31,590.00		65,630.42	
LIABILITIES					
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				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	31,590.00		65,630.42	
52	TOTAL FUND BALANCE/EQUITY	31,590.00		65,630.42	
53	TOTAL LIABILITIES AND FUND BALANCE	31,590.00		65,630.42	

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,272.01	23,783.54		
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	39,272.01	23,783.54		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	39,272.01	23,783.54		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	39,272.01	23,783.54		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	39,272.01	23,783.54		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
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				
LIABILITIES					
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				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
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				
LIABILITIES					
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				
FUND BALANCE/EQUITY					
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	2011 Value	2012 Value
	1111 District Levy - Real Property	293,159.78	271,278.54
	1112 District Levy - Personal Property	32,055.24	15,857.08
	1114 District Levy - Pers Prop/Mobile Homes	1,701.93	1,536.47
	1190 Penalties and Interest on Taxes	1,173.46	1,114.49
	1310 Individual Tuition	0.00	1,268.60
	1320 Tuition from Schl Dists Within State	2,595.57	5,283.40
	1510 Interest Earnings	2,360.43	1,347.28
	1900 Other Revenue from Local Sources	348.34	268.73
	3110 Direct State Aid	446,892.20	525,798.24
	3111 Quality Educator	59,982.16	60,173.80
	3112 At Risk Student	0.00	4,035.53
	3113 Indian Education For All	3,080.40	3,019.20
	3114 American Indian Achievement Gap	200.00	600.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	32,138.31	34,039.59
	3117 State Tuition for State Placement	1,243.60	925.17
	3444 State School Block Grant	99,564.05	99,564.05
	3460 Montana Oil and Gas Tax	749,618.62	326,300.00
	3730 HB645 State Special Education Allowable Costs	1,223.15	0.00
	7800 ARRA - State Fiscal Stabilization Fund	50,426.20	0.00
	7810 Education Jobs Fund	42,150.04	616.67
910			
	1900 Other Revenue from Local Sources	225.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,820,139.16	1,353,026.84

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

PRC	Program	Function	Object	2011 Value	2012 Value
	170 Distance Learning				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,990.87	1,954.47
			2XX Personal Services - Employee Benefits	1,759.38	1,771.01
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	389,103.04	501,266.46
			2XX Personal Services - Employee Benefits	68,339.03	94,369.49
			3XX Purchased Professional and Technical Services	3,055.79	3,433.37
			5XX Other Purchased Services	3,721.37	948.61
			6XX Supplies and Materials	7,475.02	23,658.35
			810 Dues and Fees	3,795.25	3,788.75
		21XX Support Services - Students			

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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	13,659.66	28,725.02
			2XX Personal Services - Employee Benefits	2,257.88	7,251.08
			3XX Purchased Professional and Technical Services	186.10	101.25
			5XX Other Purchased Services	550.59	246.12
			6XX Supplies and Materials	25.90	518.04
		221X Improvement of Instruction Services			
			810 Dues and Fees	0.00	180.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	31,234.89	35,111.24
			2XX Personal Services - Employee Benefits	4,986.41	5,851.83
			3XX Purchased Professional and Technical Services	0.00	2,400.00
			5XX Other Purchased Services	63.60	15.00
			6XX Supplies and Materials	1,269.45	1,898.69
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	67,034.86	69,121.53
			2XX Personal Services - Employee Benefits	13,876.15	13,951.81
			3XX Purchased Professional and Technical Services	4,620.00	660.00
			5XX Other Purchased Services	12,833.98	11,757.30
			6XX Supplies and Materials	4,386.91	4,652.82
			810 Dues and Fees	0.00	4,448.16
			8XX Other Expenditures	5,441.69	293.71
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	42,359.39	45,826.22
			2XX Personal Services - Employee Benefits	3,247.45	3,797.40
			5XX Other Purchased Services	569.57	136.21
			6XX Supplies and Materials	1,454.43	1,002.64
			810 Dues and Fees	0.00	548.00
			8XX Other Expenditures	495.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	24,071.51	28,560.86
			2XX Personal Services - Employee Benefits	5,280.94	5,790.54
			3XX Purchased Professional and Technical Services	5,028.00	6,250.00
			5XX Other Purchased Services	817.37	1,215.45
			6XX Supplies and Materials	766.67	1,266.58
			810 Dues and Fees	150.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	88,304.70	95,572.54
			2XX Personal Services - Employee Benefits	19,191.71	20,546.18
			3XX Purchased Professional and Technical Services	421.23	350.00
			4XX Purchased Property Services	69,912.70	16,707.17
			5XX Other Purchased Services	4,480.83	22,321.60
			6XX Supplies and Materials	27,069.16	19,153.27

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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	110.45	0.00
			810 Dues and Fees	279.00	227.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	764.00	0.00
			6XX Supplies and Materials	1,626.27	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	63,107.21	66,936.07
			2XX Personal Services - Employee Benefits	22,068.14	20,585.92
			3XX Purchased Professional and Technical Services	343.00	0.00
			5XX Other Purchased Services	608.71	11.90
			6XX Supplies and Materials	78.15	45.60
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,385.50	2,384.55
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	111,678.59	78,936.04
			2XX Personal Services - Employee Benefits	25,588.22	19,369.42
			4XX Purchased Property Services	0.00	364.00
			5XX Other Purchased Services	91.66	133.53
			6XX Supplies and Materials	2,706.28	4,106.68
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	10,010.22	10,436.24
			2XX Personal Services - Employee Benefits	267.48	187.52
			5XX Other Purchased Services	5,433.15	3,909.31
			6XX Supplies and Materials	2,677.40	2,749.18
			810 Dues and Fees	1,659.00	543.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	42,463.07	43,098.34
			2XX Personal Services - Employee Benefits	726.08	652.52
			3XX Purchased Professional and Technical Services	990.00	832.00
			4XX Purchased Property Services	12,387.53	1,280.41
			5XX Other Purchased Services	657.89	78.00
			6XX Supplies and Materials	7,211.51	9,725.68
			810 Dues and Fees	5,737.41	0.00
			8XX Other Expenditures	0.00	349.25
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	42,652.50	0.00

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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	2011 Value	2012 Value
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,755.94	0.00
			6XX Supplies and Materials	17.76	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	25,312.73	616.67
			2XX Personal Services - Employee Benefits	4,266.48	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	2,839.46	0.00
			2XX Personal Services - Employee Benefits	425.74	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	2,354.17	0.00
			2XX Personal Services - Employee Benefits	267.56	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	5,616.60	0.00
			2XX Personal Services - Employee Benefits	1,067.30	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	882.24	0.00
			2XX Personal Services - Employee Benefits	72.98	0.00
			5XX Other Purchased Services	0.00	72.00
			6XX Supplies and Materials	22,636.01	26,115.46
			810 Dues and Fees	421.00	109.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,000.00	4,800.00
910					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	5,000.00	0.00
			6XX Supplies and Materials	65,558.89	0.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	1,652.09	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	2,469.79	0.00
			6XX Supplies and Materials	3,600.00	0.00
			7XX Property and Equipment Acquisition	5,794.60	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	40,882.39	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			

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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	2011 Value	2012 Value
910					
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	4,789.02	0.00
		910 Subtotal		129,746.78	0.00
911					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	206,150.00	0.00
			3XX Purchased Professional and Technical Services	11,495.00	0.00
			6XX Supplies and Materials	33,397.00	0.00
			7XX Property and Equipment Acquisition	12,755.00	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,700.00	0.00
			6XX Supplies and Materials	633.62	0.00
			7XX Property and Equipment Acquisition	19,600.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			3XX Purchased Professional and Technical Services	2,200.00	0.00
			6XX Supplies and Materials	3,979.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	3,000.00	0.00
		911 Subtotal		294,909.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,800,189.27	1,386,224.06

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

Schedule Of Changes Worksheet

Beginning Fund Balance						525,280.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,353,026.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,386,224.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	46,600.00	Less Last Year	65,000.00	(4a)	-18,400.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	7,464.60	Less Last Year	291,953.86	(4b)	-284,489.26		
						-302,889.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						189,194.31	(5)

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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	2011 Value	2012 Value
	1111 District Levy - Real Property	16,123.04	19,751.00
	1112 District Levy - Personal Property	1,740.94	1,151.35
	1114 District Levy - Pers Prop/Mobile Homes	92.47	102.55
	1190 Penalties and Interest on Taxes	80.44	47.12
	1510 Interest Earnings	92.39	193.67
	2220 County On-Schedule Trans Reimb	24,845.45	24,629.67
	3210 State On-Schedule Trans Reimb	24,845.45	24,629.67
	3444 State School Block Grant	1,381.91	1,381.91
	3445 State Combined Fund School Block Grant	2,310.51	2,310.51
	3460 Montana Oil and Gas Tax	63,689.88	80,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		135,202.48	154,197.45

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	22,770.72	23,507.88
			2XX Personal Services - Employee Benefits	4,616.41	4,579.49
		25XX Support Services - Business			
			1XX Personal Services - Salaries	5,998.56	6,034.52
			2XX Personal Services - Employee Benefits	1,315.76	1,437.97
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	107.28	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	44,539.00	46,225.96
			2XX Personal Services - Employee Benefits	11,974.99	9,848.40
			3XX Purchased Professional and Technical Services	1,085.26	900.43
			4XX Purchased Property Services	9,390.03	8,743.21
			5XX Other Purchased Services	7,343.86	6,006.21
			6XX Supplies and Materials	16,351.86	18,014.95
			810 Dues and Fees	20.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				125,513.73	125,299.02

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						41,205.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						154,197.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						125,299.02	(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)						70,103.74	(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	2011 Value	2012 Value
	1111 District Levy - Real Property	34,618.97	23,384.34
	1112 District Levy - Personal Property	3,816.57	1,352.06
	1114 District Levy - Pers Prop/Mobile Homes	203.18	149.08
	1190 Penalties and Interest on Taxes	93.74	70.55
	1510 Interest Earnings	1,078.91	1,165.94
	3460 Montana Oil and Gas Tax	91,531.09	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		131,342.46	36,121.97

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

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						236,230.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,121.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						272,351.98	(5)

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

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	30.75	23.58
	1611 National School Lunch Program	37,643.10	39,604.10
	4550 Federal Child Nutrition	21,787.62	16,975.31
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,461.47	56,602.99

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	32,455.15	34,767.77
			2XX Personal Services - Employee Benefits	15,566.31	16,495.63
			5XX Other Purchased Services	59.05	265.00
			6XX Supplies and Materials	7,451.09	8,825.83
			810 Dues and Fees	202.00	257.25
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			55,733.60	60,611.48

Schedule Of Changes Worksheet

Beginning Fund Balance						6,799.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,602.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,611.48	(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)						2,791.07	(5)

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

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

PRC	Revenue	2011 Value	2012 Value
	1111 District Levy - Real Property	0.00	0.43
	1190 Penalties and Interest on Taxes	0.00	0.83
	1510 Interest Earnings	180.39	116.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		180.39	117.49

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

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						24,616.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						117.49	(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)						24,734.09	(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	2011 Value	2012 Value
	1510 Interest Earnings	621.04	400.26
	2240 County Retirement Distribution	166,637.82	182,867.19
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	167,258.86	183,267.45

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

PRC	Program	Function	Object	2011 Value	2012 Value
	170 Distance Learning				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	305.77	0.00
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	79,689.68	82,008.24
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	2,098.20	4,423.70
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,726.38	5,344.75
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	13,465.40	14,815.18
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,599.77	6,804.91
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,414.65	5,095.88
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	12,491.70	12,606.16
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,310.43	4,545.81
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,201.03	9,414.24
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	3,204.81	3,396.80
	392 State Career & Technical Ed Entitlement - Business				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	2,757.05
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,563.24	4,717.22
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				

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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	2011 Value	2012 Value
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,579.35	4,028.64
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	313.93
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	650.44
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,379.36	1,516.98
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,575.80	5,379.22
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	94.97
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,184.52	4,382.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				163,790.09	172,296.70

Schedule Of Changes Worksheet

Beginning Fund Balance						85,282.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						183,267.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						172,296.70	(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)						96,253.56	(5)

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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	2012 Value
191 MCT	
1920 Contributions/Donations from Private Sources	1,100.00
300 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	3,611.00
312 Miscellaneous State Grant	
4650 Federal Miscellaneous Grants from OPI	11,691.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	46,286.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	240.00
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,041.00
395 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	871.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	745.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,293.00
655 Aggregate Reim/Indirects	
1510 Interest Earnings	3,542.30
813 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,125.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,545.30

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

PRC Program Function Object	2012 Value
189 GLENDIVE MASONIC DONATION	
850 Welfare Activities	
33XX Community Services	
6XX Supplies and Materials	203.60
190 Harriet Bold FS $	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	19.25
191 MCT	
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	

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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	2012 Value
191 MCT				
	710 School Sponsored Extracurricular Activities			
		34XX Extracurricular - Activities		
			5XX Other Purchased Services	1,094.20
			6XX Supplies and Materials	5.80
		191 Subtotal		1,100.00
311 AED Training				
	329 State Miscellaneous Grants			
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	247.00
312 Miscellaneous State Grant				
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			8XX Other Expenditures	11,691.00
313 Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	31,874.46
			2XX Personal Services - Employee Benefits	14,280.56
			6XX Supplies and Materials	130.98
		313 Subtotal		46,286.00
327 Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education			
		1XXX Instruction		
			5XX Other Purchased Services	240.00
394 Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			6XX Supplies and Materials	1,041.00
395 Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX Instruction		
			6XX Supplies and Materials	871.00
396 Vo Ed Business/Marketing				
	392 State Career & Technical Ed Entitlement - Business			
		1XXX Instruction		
			6XX Supplies and Materials	745.00
413 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	6,803.85

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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	2012 Value
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			2XX Personal Services - Employee Benefits	2,100.19
			6XX Supplies and Materials	388.96
		413 Subtotal		9,293.00
813 Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	1,862.26
		27XX Student Transportation Services		
			5XX Other Purchased Services	262.74
		813 Subtotal		2,125.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 73,861.85

Schedule Of Changes Worksheet

Beginning Fund Balance						757,650.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,545.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,861.85	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	475.26	Less Last Year	0.00	(4b)	475.26		
						475.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						764,808.78	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
189 GLENDIVE MASONIC DONATION	0.00	203.60	-203.60
190 Harriet Bold FS $	0.00	19.25	-19.25
191 MCT	1,100.00	1,100.00	0.00

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

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
300 Miscellaneous Federal Grant thru OPI	3,611.00	0.00	3,611.00
311 AED Training	0.00	247.00	-247.00
312 Miscellaneous State Grant	11,691.00	11,691.00	0.00
313 Title I, Part A, Improving Basic Programs	46,286.00	46,286.00	0.00
327 Advancing Agriculture Education Program	240.00	240.00	0.00
394 Vo Ed Family & Consumer Science	1,041.00	1,041.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	871.00	871.00	0.00
396 Vo Ed Business/Marketing	745.00	745.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,293.00	9,293.00	0.00
655 Aggregate Reim/Indirects	3,542.30	0.00	3,542.30
813 Vo Ed Carl Perkins Basic Grant	2,125.00	2,125.00	0.00
Total	80,545.30	73,861.85	6,683.45

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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	2011 Value	2012 Value
	1111 District Levy - Real Property	0.71	7,420.91
	1112 District Levy - Personal Property	4.39	437.20
	1114 District Levy - Pers Prop/Mobile Homes	0.00	26.67
	1190 Penalties and Interest on Taxes	1.94	11.86
	1510 Interest Earnings	226.28	143.30
	3460 Montana Oil and Gas Tax	6,444.88	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,678.20	18,039.94

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

PRC	Program	Function	Object	2011 Value	2012 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,836.00	2,161.00
			2XX Personal Services - Employee Benefits	443.34	12.10
			5XX Other Purchased Services	72.00	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	7,020.00	7,239.96
			2XX Personal Services - Employee Benefits	2,400.50	1,722.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,771.84	11,135.71

Schedule Of Changes Worksheet

Beginning Fund Balance						28,423.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,039.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,135.71	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,327.80	(5)

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

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	49.96	27.79
	1982 Summer Session - Driver's Education Fees	1,800.00	1,400.00
	3260 State Driver's Education Reimbursement	2,105.50	1,470.00
	6100 Material Prior Period Revenue Adjustments	0.00	-27.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,955.46	2,870.52

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,272.50	2,038.75
			2XX Personal Services - Employee Benefits	21.93	9.81
			4XX Purchased Property Services	152.25	0.00
			5XX Other Purchased Services	607.04	508.46
			6XX Supplies and Materials	437.69	304.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,491.41	2,861.55

Schedule Of Changes Worksheet

Beginning Fund Balance						6,334.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,870.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,861.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,343.90	(5)

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

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	127.33	75.69
	1910 Rentals	3,830.00	3,855.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,957.33	3,930.69

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	6,949.55	441.68
			8XX Other Expenditures	24.54	25.44
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			6,974.09	467.12

Schedule Of Changes Worksheet

Beginning Fund Balance						14,691.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,930.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						467.12	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,155.09	(5)

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

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	103.00	77.02
	5300 Operating Transfers from Other Funds	2,000.00	4,800.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,103.00	4,877.02

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	10,865.25
			2XX Personal Services - Employee Benefits	0.00	52.28
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	10,917.53

Schedule Of Changes Worksheet

Beginning Fund Balance						16,522.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,877.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,917.53	(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)						10,482.25	(5)

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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	2011 Value	2012 Value
	1111 District Levy - Real Property	27,856.39	27,308.69
	1112 District Levy - Personal Property	3,033.86	1,593.20
	1114 District Levy - Pers Prop/Mobile Homes	160.47	152.34
	1190 Penalties and Interest on Taxes	135.78	77.70
	1510 Interest Earnings	678.51	556.50
	3281 State Technology Aid	1,345.87	1,333.41
	3460 Montana Oil and Gas Tax	73,245.53	30,000.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106,456.41	61,021.84

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	20,893.07	2,745.90
			4XX Purchased Property Services	3,296.00	2,860.00
			5XX Other Purchased Services	6,144.31	9,444.60
			6XX Supplies and Materials	43,221.01	48,784.90
			7XX Property and Equipment Acquisition	12,755.00	0.00
			810 Dues and Fees	1,192.99	75.00
		21XX Support Services - Students			
			6XX Supplies and Materials	249.00	229.00
		222X Educational Media Services			
			6XX Supplies and Materials	1,068.00	0.00
		23XX Support Services - General Administration			
			5XX Other Purchased Services	0.00	600.00
			6XX Supplies and Materials	2,999.29	4,373.00
		24XX Support Services - School Administration			
			6XX Supplies and Materials	0.00	39.95
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	1,297.00	0.00
			6XX Supplies and Materials	0.00	1,471.88
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	1,298.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	2,136.00	2,744.00
	910 Food Services				
		31XX Food Services			

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	1,239.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				97,788.67	73,368.23

Schedule Of Changes Worksheet

Beginning Fund Balance						111,279.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						61,021.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,368.23	(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	5,145.68	Less Last Year	1,298.00	(4b)	3,847.68		
						3,847.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						102,780.31	(5)

Trustees' Financial Summary
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Schedule of Revenues, Expenditures and Changes in Fund Balance
29 - Flexibility Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	1,186.04	638.41
	1900 Other Revenue from Local Sources	0.00	27.00
	3460 Montana Oil and Gas Tax	0.00	255,000.00
	5200 Sale or Compensation for Loss of Assets	0.00	1,547.25
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,186.04	257,212.66

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	71,829.36	47,340.57
			2XX Personal Services - Employee Benefits	10,927.71	1,360.02
			3XX Purchased Professional and Technical Services	650.00	1,000.00
			5XX Other Purchased Services	139.10	1,915.97
			6XX Supplies and Materials	52,164.83	26,685.36
			7XX Property and Equipment Acquisition	23,890.00	0.00
			8XX Other Expenditures	1,687.98	114.00
		21XX Support Services - Students			
			5XX Other Purchased Services	33.00	55.47
			6XX Supplies and Materials	976.95	529.94
		222X Educational Media Services			
			6XX Supplies and Materials	1,632.30	523.00
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	184.31	1,020.01
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	170.55	0.00
			6XX Supplies and Materials	142.00	121.70
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	555.45
			6XX Supplies and Materials	50.20	739.48
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	57.55	0.00

Trustees' Financial Summary
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Schedule of Revenues, Expenditures and Changes in Fund Balance
29 - Flexibility Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	164,535.84	81,960.97

Schedule Of Changes Worksheet

Beginning Fund Balance						82,750.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						257,212.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						81,960.97	(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	3,428.60	Less Last Year	1,680.00	(4b)	1,748.60		
						1,748.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						259,750.48	(5)

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

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	26.07	16.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26.07	16.76

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

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						3,548.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16.76	(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)						3,564.90	(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	2011 Value	2012 Value
	1111 District Levy - Real Property	223.37	6.44
	1112 District Levy - Personal Property	7.82	0.00
	1114 District Levy - Pers Prop/Mobile Homes	0.10	1.26
	1190 Penalties and Interest on Taxes	23.62	2.37
	1510 Interest Earnings	914.45	407.02
	3460 Montana Oil and Gas Tax	0.00	405,435.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,169.36	405,852.69

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	292.75	3,000.00
			4XX Purchased Property Services	18,599.47	82,890.89
			5XX Other Purchased Services	17,325.35	66.40
			6XX Supplies and Materials	62.34	5,827.84
			8XX Other Expenditures	0.00	295.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	8,660.00	2,500.00
			4XX Purchased Property Services	10,356.92	0.00
			7XX Property and Equipment Acquisition	25,076.40	0.00
			8XX Other Expenditures	50.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				80,423.23	94,580.13

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						77,802.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						405,852.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,580.13	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	3,710.00	Less Last Year	0.00	(4b)	3,710.00		
						3,710.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						392,785.23	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance
81 - Private Purpose Trust (spend interest only)

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	559.34	210.50
	1920 Contributions/Donations from Private Sources	1,012.50	4,335.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,571.84	4,545.50

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

PRC	Program	Function	Object	2011 Value	2012 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	5,006.29	0.00
			8XX Other Expenditures	0.00	3,886.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,006.29	3,886.82

Schedule Of Changes Worksheet

Beginning Fund Balance						30,931.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,545.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,886.82	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,590.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2011 Value	2012 Value
	1700 Student Extracurricular Activity Receipts	81,967.97	69,891.44
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,967.97	69,891.44

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

PRC	Program	Function	Object	2011 Value	2012 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	79,284.31	69,658.92
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	79,284.31	69,658.92

Schedule Of Changes Worksheet

Beginning Fund Balance						65,397.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,891.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						69,658.92	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						65,630.42	(5)

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Detail Expenditure

Fund	Account			Description	2011 Value	2012 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	46,678.75	48,099.16
XX	39X	1XXX	112	Certified Teacher Staff Salaries	86,712.65	77,198.54
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	2,398.80	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	681,829.16	561,420.12
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	42,378.61	28,178.65
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	1,871.71
XX	XXX	26XX	41X	Energy Utility Services	49,441.64	46,980.53
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	97,014.39	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00

Trustees' Financial Summary
FY2011-12

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0964 Wibaux K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	21,679.20
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	21,679.20

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	7,225.92
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,217.89
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	89,964.04
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 FY2014 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	66,936.07	0.00	0.00	0.00	
280	1XXX	2XX	20,585.92	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	11.90	0.00	0.00	0.00	
280	1XXX	6XX	45.60	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,384.55	0.00	0.00	0.00	
Totals			89,964.04	0.00	0.00	0.00	89,964.04

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 FY12.

Trustees' Financial Summary
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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	42,601.00	0.00	0.00	0.00	42,601.00
Buildings	2,574,526.06	0.00	0.00	0.00	2,574,526.06
Machinery and Equipment	813,261.92	0.00	0.00	0.00	813,261.92
Totals at Historical Cost	3,430,388.98	0.00	0.00	0.00	3,430,388.98
Less Accumulated Depreciation For:					
Building Accum	1,525,507.32	0.00	75,723.67	0.00	1,601,230.99
Machinery and Equipment Accum	443,464.83	0.00	82,172.34	0.00	525,637.17
Total Accumulated Depreciation	1,968,972.15	0.00	157,896.01	0.00	2,126,868.16
Governmental Activities, Capital Assets, net	1,461,416.83	0.00	-157,896.01	0.00	1,303,520.82

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	3,608.98	0.00	0.00
Transportation (27XX)	60,826.84	0.00	0.00
Unallocated	93,460.19	0.00	0.00
Total Depreciation for FY2012	157,896.01	0.00	0.00

*** Has comment.

Trustees' Financial Summary
FY2011-12

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance (7/1/2011)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2012) [a + b - c - d]	(f) Current Portion Due FY2013	(g) Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	120,346.59	0.00	0.00	22,180.76	98,165.83	0.00	98,165.83
Total Governmental Activity Long-Term Liabilities	120,346.59	0.00	0.00	22,180.76	98,165.83	0.00	98,165.83

* 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.