



Trustees' Financial Summary

FY2011-12

Submit ID: 0059-84471769

05 Carbon County

0059 Bridger 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: Betty Sweet

Phone #: (406) 662-3588

(Signature)

(Date)

Chair, Board of Trustees: Claude Keith

(Signature)

(Date)

County Superintendent: Jerry Scott

(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 #
100	Miscellaneous State Grant	STATE	0500599806	State
110	ARRA Title II D Competetive	FEDERAL	0500599310CMP	84.386
111	Aggregate Reim/Indirects	LOCAL	IND COSTS	Local
112	ReaCT Spring Mini Grant	STATE	050059	state
118	State OTO FullTime Kindergarten Startup	STATE	050059	state
121	Jobs for Montana Graduates	STATE	0500591611	State
122	Jobs for Montana Graduates	STATE	0500591612	State
130	Academic Achievement	STATE	050059	84.010
132	Advancing Agriculture Education Program	STATE	050059	NA
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591411	84.367
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591412	84.367
151	Violence Prevention	LOCAL	050059	Local
172	Title IV, Part B, 21st Century	FEDERAL	0500591712	84.287
182	Vo Ed All Career & Tech Ed Programs	STATE	0500591612	State
230	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A091132	84.358A
231	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A101132	84.358A
232	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A111132	84.358A
312	Title I, Part A, Improving Basic Programs	FEDERAL	0500593112	84.010A
711	Title II, Part D, Ed Technology	FEDERAL	0500596011CMP	84.318
712	Title II, Part D, Ed Technology	FEDERAL	0500596012CMP	84.318
812	Vo Ed Carl D Perkins-Comp	FEDERAL	0500598112BG	84.048A
910	Budget Amendment			
911	Budget Amendment			
950	Budget Transfer			



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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)	261,155.00	110,944.54	102,914.00	10,767.00
02	Taxes Receivable - Real and Personal (120-149)	171,965.00	19,949.00	11,202.00	
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	TOTAL ASSETS AND OTHER DEBITS	433,120.00	130,893.54	114,116.00	10,767.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	65,301.00	5,616.00		1,085.00
25	Deferred Revenue (680)	171,965.00	19,949.00	11,202.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	237,266.00	25,565.00	11,202.00	1,085.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	31,916.62	867.00		
48	Fund Balance for Budget	163,937.38	104,461.54	102,914.00	9,682.00
52	TOTAL FUND BALANCE/EQUITY	195,854.00	105,328.54	102,914.00	9,682.00
53	TOTAL LIABILITIES AND FUND BALANCE	433,120.00	130,893.54	114,116.00	10,767.00



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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)	46,605.50	108,954.00	39,043.00	13,033.00
02	Taxes Receivable - Real and Personal (120-149)	85.50			2,617.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			34,451.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	46,691.00	108,954.00	73,494.00	15,650.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			26,020.00	1,088.00
25	Deferred Revenue (680)	85.50		14,804.00	2,617.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	85.50		40,824.00	3,705.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,619.00	
48	Fund Balance for Budget	46,605.50	108,954.00	29,051.00	11,945.00
52	TOTAL FUND BALANCE/EQUITY	46,605.50	108,954.00	32,670.00	11,945.00
53	TOTAL LIABILITIES AND FUND BALANCE	46,691.00	108,954.00	73,494.00	15,650.00



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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)	257.00			7,907.00
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	TOTAL ASSETS AND OTHER DEBITS	257.00			7,907.00
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	257.00			7,907.00
52	TOTAL FUND BALANCE/EQUITY	257.00			7,907.00
53	TOTAL LIABILITIES AND FUND BALANCE	257.00			7,907.00



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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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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)	15,639.25	107,030.00		
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	TOTAL ASSETS AND OTHER DEBITS	15,639.25	107,030.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		164.48		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		164.48		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	15,639.25	106,865.52		
52	TOTAL FUND BALANCE/EQUITY	15,639.25	106,865.52		
53	TOTAL LIABILITIES AND FUND BALANCE	15,639.25	107,030.00		



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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)	95.00	12,630.00		
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)				
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	95.00	12,630.00		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	95.00	12,630.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	95.00	12,630.00		
53	TOTAL LIABILITIES AND FUND BALANCE	95.00	12,630.00		



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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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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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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)	13,439.00		47,444.00	
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	13,439.00		47,444.00	
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	13,439.00		47,444.00	
52	TOTAL FUND BALANCE/EQUITY	13,439.00		47,444.00	
53	TOTAL LIABILITIES AND FUND BALANCE	13,439.00		47,444.00	



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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)				
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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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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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)		4,560.00		
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		4,560.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		4,560.00		
35	TOTAL LIABILITIES		4,560.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		4,560.00		



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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	663,390.00	694,605.00
1112 District Levy - Personal Property	32,895.00	12,706.00
1113 District Levy - Heavy Motor Vehicles	4,888.00	10.00
1114 District Levy - Pers Prop/Mobile Homes	4,435.00	3,101.00
1116 District Levy - Net and Gross Proceeds	51,091.00	52,682.00
1190 Penalties and Interest on Taxes	2,580.00	1,997.00
1510 Interest Earnings	3,024.00	2,066.00
1900 Other Revenue from Local Sources	19.00	1,481.00
3110 Direct State Aid	570,080.37	675,119.35
3111 Quality Educator	73,826.30	70,784.30
3112 At Risk Student	0.00	6,008.64
3113 Indian Education For All	4,345.20	4,304.40
3114 American Indian Achievement Gap	800.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	61,064.47	47,542.31
3117 State Tuition for State Placement	0.00	822.99
3120 State Guaranteed Tax Base Aid	98,688.68	60,678.69
3444 State School Block Grant	75,570.27	75,570.27
3460 Montana Oil and Gas Tax	128,472.00	70,583.00
3470 Montana Bentonite Tax	80,600.00	83,461.00
3730 HB645 State Special Education Allowable Costs	1,749.78	0.00
6100 Material Prior Period Revenue Adjustments	7,771.00	0.00
7800 ARRA - State Fiscal Stabilization Fund	64,326.44	0.00
7810 Education Jobs Fund	53,768.91	791.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,983,385.42	1,865,714.75

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	500,578.65	623,248.00
2XX Personal Services - Employee Benefits	98,703.68	103,858.01
3XX Purchased Professional and Technical Services	12,916.00	8,693.00
4XX Purchased Property Services	207.00	8,162.00
5XX Other Purchased Services	7,684.00	2,433.00
6XX Supplies and Materials	17,761.65	33,015.00
21XX Support Services - Students		
1XX Personal Services - Salaries	32,634.00	33,938.00
2XX Personal Services - Employee Benefits	7,991.75	8,248.36
5XX Other Purchased Services	50.00	0.00
6XX Supplies and Materials	1,729.00	738.00



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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
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			1XX Personal Services - Salaries	47,625.00	15,293.00
			2XX Personal Services - Employee Benefits	9,599.17	6,619.09
			6XX Supplies and Materials	4,442.00	7,328.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	80,887.00	81,064.00
			2XX Personal Services - Employee Benefits	23,107.03	24,149.09
			3XX Purchased Professional and Technical Services	1,660.00	12,371.00
			5XX Other Purchased Services	4,333.00	2,442.00
			6XX Supplies and Materials	15,291.00	3,901.00
			810 Dues and Fees	425.00	430.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	68,565.00	68,891.00
			2XX Personal Services - Employee Benefits	11,611.59	13,919.68
			5XX Other Purchased Services	2,675.00	2,789.00
			6XX Supplies and Materials	97.00	1,231.00
			810 Dues and Fees	454.00	576.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	28,599.00	29,878.00
			2XX Personal Services - Employee Benefits	3,237.18	3,463.54
			3XX Purchased Professional and Technical Services	9,558.00	11,600.00
			5XX Other Purchased Services	19,409.00	1,027.00
			6XX Supplies and Materials	4,554.00	4,220.00
			810 Dues and Fees	0.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	79,036.00	84,940.00
			2XX Personal Services - Employee Benefits	25,022.81	24,527.93
			4XX Purchased Property Services	42,535.00	49,223.00
			5XX Other Purchased Services	63.00	16,877.00
			6XX Supplies and Materials	14,788.00	11,969.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	101,720.00	109,019.00
			2XX Personal Services - Employee Benefits	23,373.10	25,038.87
			5XX Other Purchased Services	415.00	0.00
			6XX Supplies and Materials	4,511.00	161.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,413.00	3,411.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	420.00	120.00
			6XX Supplies and Materials	3,925.00	4,184.00



Trustees' Financial Summary

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05 Carbon County
0059 Bridger K-12 Schools

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	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	126,464.00	130,136.00	
			2XX Personal Services - Employee Benefits	36,184.31	33,453.83	
			5XX Other Purchased Services	15.00	0.00	
			6XX Supplies and Materials	2,425.00	4,141.00	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	27,883.00	29,664.00	
			2XX Personal Services - Employee Benefits	93.77	320.23	
			5XX Other Purchased Services	1,139.00	351.00	
			6XX Supplies and Materials	248.00	115.00	
			810 Dues and Fees	176.00	0.00	
			8XX Other Expenditures	0.00	185.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	50,972.00	49,988.00	
			2XX Personal Services - Employee Benefits	171.43	539.62	
			3XX Purchased Professional and Technical Services	500.00	0.00	
			5XX Other Purchased Services	13,553.00	7,247.00	
			6XX Supplies and Materials	7,107.00	6,404.00	
			810 Dues and Fees	2,380.00	2,600.00	
	780 ARRA - State Fiscal Stabilization Fund					
		1XXX Instruction				
			1XX Personal Services - Salaries	64,326.44	0.00	
	781 Education Jobs Fund					
		1XXX Instruction				
			1XX Personal Services - Salaries	53,768.91	791.80	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	4,810.00	995.00	
			2XX Personal Services - Employee Benefits	11,977.18	10,896.74	
			4XX Purchased Property Services	615.00	0.00	
			6XX Supplies and Materials	26,921.00	8,248.00	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	974.00	25,608.00	
	910 Budget Amendment					
		1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	260.00	0.00	
			6XX Supplies and Materials	79,612.35	0.00	
		21XX Support Services - Students				



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0059 Bridger K-12 Schools

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 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
21XX Support Services - Students					
			6XX Supplies and Materials	872.00	0.00
222X Educational Media Services					
			1XX Personal Services - Salaries	21,628.00	0.00
			2XX Personal Services - Employee Benefits	11,476.00	0.00
			6XX Supplies and Materials	4,467.00	0.00
23XX Support Services - General Administration					
			5XX Other Purchased Services	2,351.00	0.00
			6XX Supplies and Materials	3,428.00	0.00
24XX Support Services - School Administration					
			5XX Other Purchased Services	360.00	0.00
25XX Support Services - Business					
			6XX Supplies and Materials	180.00	0.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	38,976.00	0.00
			6XX Supplies and Materials	18,622.00	0.00
			7XX Property and Equipment Acquisition	37,494.00	0.00
280 Special Education - Local and State					
1XXX Instruction					
			6XX Supplies and Materials	161.00	0.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			6XX Supplies and Materials	3,136.00	0.00
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			6XX Supplies and Materials	255.00	0.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			5XX Other Purchased Services	1,231.00	0.00
			6XX Supplies and Materials	13,120.00	0.00
			7XX Property and Equipment Acquisition	12,128.00	0.00
910 Food Services					
31XX Food Services					
			4XX Purchased Property Services	155.00	0.00
			6XX Supplies and Materials	72.00	0.00
910 Subtotal				249,984.35	0.00
911 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					



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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
911 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	30,197.00
			3XX Purchased Professional and Technical Services	0.00	261.00
			4XX Purchased Property Services	0.00	18.00
			6XX Supplies and Materials	0.00	27,960.00
222X Educational Media Services					
			6XX Supplies and Materials	0.00	126.00
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	0.00	403.00
			5XX Other Purchased Services	0.00	1,592.00
			6XX Supplies and Materials	0.00	823.00
24XX Support Services - School Administration					
			5XX Other Purchased Services	0.00	1,691.00
25XX Support Services - Business					
			5XX Other Purchased Services	0.00	246.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	39,256.00
			6XX Supplies and Materials	0.00	7,990.00
			7XX Property and Equipment Acquisition	0.00	9,800.00
280 Special Education - Local and State					
1XXX Instruction					
			6XX Supplies and Materials	0.00	1,360.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			6XX Supplies and Materials	0.00	865.00
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			6XX Supplies and Materials	0.00	3,630.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			6XX Supplies and Materials	0.00	4,649.00
910 Food Services					
31XX Food Services					
			4XX Purchased Property Services	0.00	142.00
			6XX Supplies and Materials	0.00	179.00
			7XX Property and Equipment Acquisition	0.00	8,812.00
911 Subtotal				0.00	140,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

1,998,295.00

1,894,830.79

Schedule Of Changes Worksheet

Beginning Fund Balance						275,300.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,865,714.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,894,830.79	(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	31,916.62	Less Last Year	82,247.00	(4b)		-50,330.38	
						-50,330.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						195,854.00	(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	164,622.00	166,019.00
1112 District Levy - Personal Property	7,710.00	3,074.00
1113 District Levy - Heavy Motor Vehicles	1,186.00	2.00
1114 District Levy - Pers Prop/Mobile Homes	950.00	754.00
1116 District Levy - Net and Gross Proceeds	12,754.00	12,656.00
1190 Penalties and Interest on Taxes	449.00	448.00
1510 Interest Earnings	357.00	485.00
2220 County On-Schedule Trans Reimb	18,317.00	17,475.00
3210 State On-Schedule Trans Reimb	18,317.12	17,474.54
3444 State School Block Grant	1,633.44	1,633.44
3460 Montana Oil and Gas Tax	31,902.00	0.00
3470 Montana Bentonite Tax	18,984.00	20,050.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	277,181.56	240,070.98

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	12,061.00	12,637.00
2XX Personal Services - Employee Benefits	4,252.89	4,310.87
24XX Support Services - School Administration		
1XX Personal Services - Salaries	12,559.00	13,098.00
2XX Personal Services - Employee Benefits	2,999.88	2,961.16
25XX Support Services - Business		
1XX Personal Services - Salaries	12,257.00	12,699.00
2XX Personal Services - Employee Benefits	1,860.53	1,795.20
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	6,430.00
2XX Personal Services - Employee Benefits	1,939.40	1,912.12
4XX Purchased Property Services	0.00	7,023.00
5XX Other Purchased Services	1,372.00	1,229.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	41,970.00	35,096.00
2XX Personal Services - Employee Benefits	27,034.30	24,122.06
3XX Purchased Professional and Technical Services	0.00	858.00
4XX Purchased Property Services	3,275.00	4,148.00
5XX Other Purchased Services	0.00	15,985.00
6XX Supplies and Materials	0.00	13,636.00
280 Special Education - Local and State		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	4,889.00	4,336.00
			2XX Personal Services - Employee Benefits	17.00	1,475.59
911	Budget Amendment				
		1XX	Regular Education Programs - Elementary/Secondary		
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	6,075.00	0.00
			4XX Purchased Property Services	7,890.00	0.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	14,806.00	0.00
			6XX Supplies and Materials	24,726.00	0.00
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	1,503.00	0.00
		911	Subtotal	55,000.00	0.00
950	Budget Transfer				
		999	Undistributed		
		9999	Undistributed		
			971 Residual Equity Transfers Out	55,000.00	17,050.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				236,487.00	180,802.00

Schedule Of Changes Worksheet

Beginning Fund Balance					50,619.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					240,070.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					180,802.00	(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	867.00	Less Last Year	5,427.00	(4b)	-4,560.00	
Ending Fund Balance (1 + 2 - 3 + 4)					-4,560.00	(4)
					105,328.54	(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	53,435.00	9,867.00
1112 District Levy - Personal Property	1,792.00	320.00
1113 District Levy - Heavy Motor Vehicles	387.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	217.00	126.00
1116 District Levy - Net and Gross Proceeds	4,202.00	658.00
1190 Penalties and Interest on Taxes	103.00	81.00
1510 Interest Earnings	991.00	825.00
3460 Montana Oil and Gas Tax	9,293.00	0.00
3470 Montana Bentonite Tax	1,656.00	1,042.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,076.00	12,919.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	72,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	72,300.00

Schedule Of Changes Worksheet

Beginning Fund Balance	162,295.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,919.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,300.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	102,914.00	(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	6.00	85.00
1611 National School Lunch Program	25,642.00	32,362.00
1632 Daily Adult Sales	1,548.00	1,729.00
3220 State Food Services Match	202.00	0.00
4550 Federal Child Nutrition	46,294.00	54,773.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,692.00	88,949.00

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	36,268.00	40,565.00
2XX Personal Services - Employee Benefits	1,951.00	2,843.00
4XX Purchased Property Services	752.00	3,513.00
6XX Supplies and Materials	21,695.00	47,170.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,666.00	94,091.00

Schedule Of Changes Worksheet

Beginning Fund Balance	14,824.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,949.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,091.00	(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)	9,682.00	(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
1110 District Tax Levy	1,156.00	753.00
1112 District Levy - Personal Property	1,069.00	7.00
1113 District Levy - Heavy Motor Vehicles	14.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	147.00	0.00
1190 Penalties and Interest on Taxes	92.00	59.00
1510 Interest Earnings	371.00	326.00
3460 Montana Oil and Gas Tax	1,606.00	0.00
3470 Montana Bentonite Tax	6,177.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,632.00	1,145.00

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		
5XX Other Purchased Services	4,752.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,752.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	45,460.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,145.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	46,605.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	796.00	756.00
2240 County Retirement Distribution	231,838.00	250,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	232,634.00	250,856.00

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		
2XX Personal Services - Employee Benefits	87,172.00	118,166.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,766.00	4,894.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	33,152.00	1,197.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	15,636.00	13,437.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,907.00	13,124.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,618.00	5,719.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	12,360.00	13,182.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,404.00	4,302.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16,150.00	13,654.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,717.00	19,161.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	900.00	588.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	4,612.00	1,548.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	5,480.00	4,811.00



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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,755.00	5,931.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				229,629.00	219,714.00

Schedule Of Changes Worksheet

Beginning Fund Balance						77,812.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						250,856.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						219,714.00	(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)						108,954.00	(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
100 Miscellaneous State Grant	
1510 Interest Earnings	144.00
1900 Other Revenue from Local Sources	187.00
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	24,102.00
100 Subtotal	24,433.00
110 ARRA Title II D Competitive	
7540 ARRA - Title II-D Competitive	100,612.00
111 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	7,150.00
112 ReaCT Spring Mini Grant	
3290 State - Other State Grants	3,995.00
121 Jobs for Montana Graduates	
3290 State - Other State Grants	2,638.00
122 Jobs for Montana Graduates	
3290 State - Other State Grants	601.00
132 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	500.00
141 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,604.00
142 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,000.00
151 Violence Prevention	
3290 State - Other State Grants	138.00
172 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	51,000.00
182 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,923.00
230 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,776.00
231 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,776.00
232 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,076.00
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	69,567.00
711 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	21,301.00
712 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	30,720.00



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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
118 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
121 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,638.00
122 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	601.00
132 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
6XX Supplies and Materials	500.00
141 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	1,510.00
2XX Personal Services - Employee Benefits	220.00
3XX Purchased Professional and Technical Services	3,995.00
5XX Other Purchased Services	2,879.00
141 Subtotal	8,604.00
142 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	3,600.00
2XX Personal Services - Employee Benefits	568.00
5XX Other Purchased Services	832.00
142 Subtotal	5,000.00
151 Violence Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	138.00
172 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	38,418.00
2XX Personal Services - Employee Benefits	5,652.00
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	2,199.00
6XX Supplies and Materials	3,532.00



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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
			172 Subtotal	51,001.00
182	Vo Ed All Career & Tech Ed Programs			
	390 State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction		
			6XX Supplies and Materials	2,923.00
230	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	360.00
			2XX Personal Services - Employee Benefits	56.00
			5XX Other Purchased Services	407.00
			6XX Supplies and Materials	5,954.00
			230 Subtotal	6,777.00
231	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	933.00
			2XX Personal Services - Employee Benefits	144.00
			3XX Purchased Professional and Technical Services	452.00
			5XX Other Purchased Services	4,649.00
			6XX Supplies and Materials	1,598.00
			231 Subtotal	7,776.00
232	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	3,978.00
			2XX Personal Services - Employee Benefits	645.00
			5XX Other Purchased Services	226.00
			6XX Supplies and Materials	227.00
			232 Subtotal	5,076.00
312	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	52,271.00
			2XX Personal Services - Employee Benefits	17,209.00
			6XX Supplies and Materials	87.00
			312 Subtotal	69,567.00
711	Title II, Part D, Ed Technology			
	431 Title II, Part D, Educational Technology			



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						31,054.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						352,732.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						349,894.00	(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	3,619.00	Less Last Year	4,841.00	(4b)		-1,222.00	
							-1,222.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,670.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Miscellaneous State Grant	24,433.00	24,102.00	331.00
110 ARRA Title II D Competetive	100,612.00	100,612.00	0.00
111 Aggregate Reim/Indirects	7,150.00	3,520.00	3,630.00
112 ReaCT Spring Mini Grant	3,995.00	3,995.00	0.00
118 State OTO FullTime Kindergarten Startup	0.00	1,121.00	-1,121.00
121 Jobs for Montana Graduates	2,638.00	2,638.00	0.00
122 Jobs for Montana Graduates	601.00	601.00	0.00
132 Advancing Agriculture Education Program	500.00	500.00	0.00
141 Title II, Part A, Teacher/Principal Train/Recruit	8,604.00	8,604.00	0.00
142 Title II, Part A, Teacher/Principal Train/Recruit	5,000.00	5,000.00	0.00
151 Violence Prevention	138.00	138.00	0.00
172 Title IV, Part B, 21st Century	51,000.00	51,001.00	-1.00
182 Vo Ed All Career & Tech Ed Programs	2,923.00	2,923.00	0.00
230 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,776.00	6,777.00	-1.00
231 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,776.00	7,776.00	0.00
232 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,076.00	5,076.00	0.00
312 Title I, Part A, Improving Basic Programs	69,567.00	69,567.00	0.00
711 Title II, Part D, Ed Technology	21,301.00	21,301.00	0.00
712 Title II, Part D, Ed Technology	30,720.00	30,720.00	0.00
812 Vo Ed Carl D Perkins-Comp	3,922.00	3,922.00	0.00
Total	352,732.00	349,894.00	2,838.00



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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	4,076.00	155.00
1112 District Levy - Personal Property	218.00	14.00
1113 District Levy - Heavy Motor Vehicles	32.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	29.00	8.00
1116 District Levy - Net and Gross Proceeds	312.00	0.00
1190 Penalties and Interest on Taxes	21.00	9.00
1340 Fees for Adult Education	715.00	687.00
1510 Interest Earnings	177.00	120.00
3460 Montana Oil and Gas Tax	729.00	0.00
3470 Montana Bentonite Tax	598.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,907.00	993.00

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	6,174.00	4,834.00
2XX Personal Services - Employee Benefits	42.00	28.00
6XX Supplies and Materials	2,094.00	3,066.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,310.00	7,928.00

Schedule Of Changes Worksheet

Beginning Fund Balance	18,880.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	993.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,928.00	(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)	11,945.00	(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	0.00	3.00
1982 Summer Session - Driver's Education Fees	2,375.00	661.00
3260 State Driver's Education Reimbursement	1,392.00	619.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,767.00	1,283.00

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	0.00	979.00
2XX Personal Services - Employee Benefits	0.00	6.00
5XX Other Purchased Services	0.00	180.00
6XX Supplies and Materials	0.00	122.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,287.00

Schedule Of Changes Worksheet

Beginning Fund Balance	261.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,283.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,287.00	(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)	257.00	(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	61.00	54.00
5300 Operating Transfers from Other Funds	974.00	25.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,035.00	79.00

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	7,828.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79.00	(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)	7,907.00	(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
1510 Interest Earnings	111.00	104.00
3281 State Technology Aid	1,750.66	1,713.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,861.66	1,817.59

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	13,821.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,817.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,639.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	326.00	535.00
3445 State Combined Fund School Block Grant	2,994.26	2,994.26
5300 Operating Transfers from Other Funds	0.00	25,583.00
950 Budget Transfer		
9710 Residual Equity Transfers In	55,000.00	17,050.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,320.26	46,162.26

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	0.00	28,800.00
2XX Personal Services - Employee Benefits	0.00	310.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	29,110.00

Schedule Of Changes Worksheet

Beginning Fund Balance	89,813.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,162.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,110.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	106,865.52	(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	1.00	1.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.00	1.00

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	94.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.00	(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)		95.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1114 District Levy - Pers Prop/Mobile Homes	5.00	0.00
1190 Penalties and Interest on Taxes	1.00	0.00
1510 Interest Earnings	102.00	86.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108.00	86.00

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	12,544.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86.00	(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)	12,630.00	(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	109.00	91.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109.00	91.00

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	13,348.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91.00	(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)	13,439.00	(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
1XXX Revenues from Student Activities	90,644.00	86,617.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90,644.00	86,617.00

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	88,824.00	83,812.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,824.00	83,812.00

Schedule Of Changes Worksheet

Beginning Fund Balance	44,639.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,617.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,812.00	(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)	47,444.00	(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	52,728.84	54,194.49
XX	39X 1XXX 112	Certified Teacher Staff Salaries	126,463.63	130,135.66
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	693,972.15	700,338.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,768.33	6,351.13
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,494.71	756.20
XX	XXX 26XX 41X	Energy Utility Services	46,880.96	43,165.99
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	4,752.50	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,013.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,013.30

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,337.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,658.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	138,989.87
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	109,019.00	0.00	0.00	0.00
280	1XXX	2XX	25,038.87	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,521.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	3,411.00	0.00	0.00	0.00
Totals			138,989.87	0.00	0.00	138,989.87

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

FY2011-12

Submit ID: 0059-84471769

05 Carbon County

0059 Bridger K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	903.00	0.00	0.00	0.00	903.00
Land Improvements	0.00	0.00	21,114.00	0.00	21,114.00
Buildings	1,875,817.00	0.00	0.00	0.00	1,875,817.00
Machinery and Equipment	578,017.00	0.00	99,673.00	57,542.00	620,148.00
Totals at Historical Cost	2,454,737.00	0.00	120,787.00	57,542.00	2,517,982.00
Less Accumulated Depreciation For:					
Improvement Accum	0.00	0.00	440.00	0.00	440.00
Building Accum	746,144.00	0.00	50,747.00	0.00	796,891.00
Machinery and Equipment Accum	300,840.00	-2.00	58,091.00	57,542.00	301,387.00
Total Accumulated Depreciation	1,046,984.00	-2.00	109,278.00	57,542.00	1,098,718.00
Governmental Activities, Capital Assets, net	1,407,753.00	2.00	11,509.00	0.00	1,419,264.00

* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0059-84471769

05 Carbon County

0059 Bridger K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	22,645.59	0.00	0.00	0.00	22,645.59	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	22,645.59	0.00	0.00	0.00	22,645.59	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.