



Trustees' Financial Summary

FY2011-12

Submit ID: 0796-31910951

**44 Rosebud County
0796 Colstrip Elem**

**** Recalculated ****

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: Joanne Schrupp

Phone #: (406) 748-4699

(Signature)

(Date)

Chair, Board of Trustees: Sally Daugherty

(Signature)

(Date)

County Superintendent: Joby Parker

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 did the district employ a certified special education director? **Yes**

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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	Misc Local Donations	LOCAL		
110	Unrestricted Misc. Donations	LOCAL		
188	IDEA Part B	FEDERAL	04407967710	84.027
198	IDEA Preschool	FEDERAL	04407967910	84.173A
232	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	430	84.367
237	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	430	84.367
249	Gifted and Talented	STATE	04407961310	State
256	Title VII, Indian Education	FEDERAL	S060A090163	84.060
278	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A093781	84.358A
300	Medicaid	STATE		State
325	Miscellaneous State Grant	STATE	07-00982110SW	State
365	State OTO Indian Education for All	STATE	365	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	366	state
367	State OTO FullTime Kindergarten Startup	STATE	367	state
372	Quality Schools Facility Grant	STATE	372	NA
750	ARRA - IDEA Part B	FEDERAL	04407969210	84.931
754	Title II, Part D, Ed Technology	FEDERAL		84.318
848	Title I, Part A, Improving Basic Programs	FEDERAL	04407963110	84.010A



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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)	820,386.85	93,454.28	259,888.78	62,877.68
02	Taxes Receivable - Real and Personal (120-149)	519.20	16.30	89.11	
03	Taxes Receivable - Protested (150-159)	231,486.84	38,673.87	7,537.96	
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	1,052,392.89	132,144.45	267,515.85	62,877.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	232,006.04	38,690.17	7,627.07	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	232,006.04	38,690.17	7,627.07	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	820,386.85	93,454.28	259,888.78	62,877.68
52	TOTAL FUND BALANCE/EQUITY	820,386.85	93,454.28	259,888.78	62,877.68
53	TOTAL LIABILITIES AND FUND BALANCE	1,052,392.89	132,144.45	267,515.85	62,877.68



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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)		213,951.22	51,931.58	
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)			15,631.41	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		213,951.22	67,562.99	
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		213,951.22	67,562.99	
52	TOTAL FUND BALANCE/EQUITY		213,951.22	67,562.99	
53	TOTAL LIABILITIES AND FUND BALANCE		213,951.22	67,562.99	



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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)				40,075.42
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				40,075.42
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)				
48	Fund Balance for Budget				40,075.42
52	TOTAL FUND BALANCE/EQUITY				40,075.42
53	TOTAL LIABILITIES AND FUND BALANCE				40,075.42



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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)			1,617,005.23	
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			1,617,005.23	
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			1,617,005.23	
52	TOTAL FUND BALANCE/EQUITY			1,617,005.23	
53	TOTAL LIABILITIES AND FUND BALANCE			1,617,005.23	



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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)	122,223.47	59,028.48		
02	Taxes Receivable - Real and Personal (120-149)	157.29			
03	Taxes Receivable - Protested (150-159)	165,006.12			
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	287,386.88	59,028.48		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	165,163.41			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	165,163.41			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	122,223.47	59,028.48		
52	TOTAL FUND BALANCE/EQUITY	122,223.47	59,028.48		
53	TOTAL LIABILITIES AND FUND BALANCE	287,386.88	59,028.48		



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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)	213,458.34	483,533.69		
02	Taxes Receivable - Real and Personal (120-149)		192.89		
03	Taxes Receivable - Protested (150-159)		17,769.88		
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	213,458.34	501,496.46		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		17,962.77		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		17,962.77		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	213,458.34	483,533.69		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	213,458.34	483,533.69		
53	TOTAL LIABILITIES AND FUND BALANCE	213,458.34	501,496.46		



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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)		35,227.40		
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		35,227.40		
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		35,227.40		
52	TOTAL FUND BALANCE/EQUITY		35,227.40		
53	TOTAL LIABILITIES AND FUND BALANCE		35,227.40		



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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)				
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 - 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
1110 District Tax Levy	1,081,225.94	738,117.09
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	103,300.81
1123 Coal Gross Proceeds	661,288.55	1,023,542.86
1190 Penalties and Interest on Taxes	129.27	65.12
1510 Interest Earnings	10,496.99	7,426.69
1900 Other Revenue from Local Sources	523.44	232.00
1910 Rentals	782.00	65.99
1945 Fees - Users/Resale of Supplies	82.11	847.85
3110 Direct State Aid	876,335.24	1,068,873.11
3111 Quality Educator	143,126.10	144,449.37
3112 At Risk Student	0.00	10,428.03
3113 Indian Education For All	8,710.80	8,914.80
3114 American Indian Achievement Gap	29,000.00	31,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	134,752.54	131,476.74
3444 State School Block Grant	1,062,121.23	1,062,121.23
3730 HB645 State Special Education Allowable Costs	3,592.99	0.00
6100 Material Prior Period Revenue Adjustments	-17,665.30	0.00
7800 ARRA - State Fiscal Stabilization Fund	98,883.48	0.00
7810 Education Jobs Fund	82,654.30	1,253.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,176,039.68	4,332,915.30

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	1,653,247.61	1,765,014.79
2XX Personal Services - Employee Benefits	254,924.56	231,906.79
3XX Purchased Professional and Technical Services	4,950.64	5,844.17
5XX Other Purchased Services	2,749.07	1,767.12
6XX Supplies and Materials	69,745.44	47,858.98
7XX Property and Equipment Acquisition	0.00	8,900.00
810 Dues and Fees	808.00	180.00
21XX Support Services - Students		
1XX Personal Services - Salaries	117,462.95	112,371.67
2XX Personal Services - Employee Benefits	9,265.77	15,603.79
5XX Other Purchased Services	983.47	791.11
6XX Supplies and Materials	2,610.37	1,954.68
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	54,123.76	54,558.99
2XX Personal Services - Employee Benefits	5,287.24	5,533.07



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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				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	10,592.41	5,747.25
			6XX Supplies and Materials	12,345.28	5,745.82
			810 Dues and Fees	498.00	268.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	49,758.70	73,736.54
			2XX Personal Services - Employee Benefits	1,508.78	11,938.23
			6XX Supplies and Materials	8,510.59	4,215.99
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	62,934.54	69,352.96
			2XX Personal Services - Employee Benefits	1,381.46	6,005.39
			3XX Purchased Professional and Technical Services	13,500.92	5,129.57
			5XX Other Purchased Services	14,568.18	13,031.15
			6XX Supplies and Materials	5,805.34	5,224.54
			810 Dues and Fees	6,519.60	5,567.40
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	221,842.83	188,040.39
			2XX Personal Services - Employee Benefits	13,000.59	19,238.58
			5XX Other Purchased Services	12,426.65	10,788.95
			6XX Supplies and Materials	9,393.80	12,254.19
			810 Dues and Fees	1,532.00	810.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	111,558.07	106,810.10
			2XX Personal Services - Employee Benefits	9,127.56	9,287.69
			3XX Purchased Professional and Technical Services	13,075.13	5,805.60
			5XX Other Purchased Services	1,884.76	1,986.83
			6XX Supplies and Materials	11,661.98	9,361.80
			810 Dues and Fees	269.54	233.67
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	246,803.84	239,873.87
			2XX Personal Services - Employee Benefits	42,055.82	40,129.64
			3XX Purchased Professional and Technical Services	4,956.00	4,485.11
			4XX Purchased Property Services	262,406.09	268,610.12
			5XX Other Purchased Services	23,769.63	24,799.83
			6XX Supplies and Materials	62,185.57	78,791.40
			7XX Property and Equipment Acquisition	5,625.00	8,000.00
			810 Dues and Fees	189.00	208.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	679.91
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	178,109.61	178,668.23
			2XX Personal Services - Employee Benefits	21,740.44	17,220.81



Trustees' Financial Summary

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Submit ID: 0796-31910951

44 Rosebud County
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**** Recalculated ****

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
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	1,224.56	557.06
		21XX Support Services - Students			
			1XX Personal Services - Salaries	89,012.50	57,317.88
			2XX Personal Services - Employee Benefits	4,668.74	772.10
			3XX Purchased Professional and Technical Services	0.00	18,874.88
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,728.39	18,057.76
			2XX Personal Services - Employee Benefits	1,092.04	1,993.10
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,767.97	8,877.60
			2XX Personal Services - Employee Benefits	1,602.44	1,284.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	94,757.51	152,179.59
			2XX Personal Services - Employee Benefits	15,782.60	25,815.11
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,104.73	821.94
			2XX Personal Services - Employee Benefits	77.59	51.22
			5XX Other Purchased Services	0.00	100.00
			6XX Supplies and Materials	2,325.48	2,764.48
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	30,166.88	33,274.51
			2XX Personal Services - Employee Benefits	1,010.36	996.24
			5XX Other Purchased Services	9,207.09	9,430.77
			6XX Supplies and Materials	2,969.68	1,197.52
			810 Dues and Fees	184.00	772.50
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,021.99	5,420.93
			2XX Personal Services - Employee Benefits	373.29	337.19
			5XX Other Purchased Services	876.15	383.76
			6XX Supplies and Materials	5,443.54	6,335.18
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	61,073.77	74,388.26
			2XX Personal Services - Employee Benefits	1,199.18	1,273.39
			3XX Purchased Professional and Technical Services	405.00	1,585.91
			5XX Other Purchased Services	1,272.49	2,026.84
			6XX Supplies and Materials	962.96	229.14



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**** Recalculated ****

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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			810 Dues and Fees	185.00	185.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	98,883.48	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	82,654.30	1,253.61
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	91,873.11	91,427.79
			2XX Personal Services - Employee Benefits	21,812.64	20,858.37
			4XX Purchased Property Services	246.55	0.00
			5XX Other Purchased Services	27.05	278.98
			6XX Supplies and Materials	2,495.40	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	11,500.00	6,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,277,685.05	4,232,155.33

Schedule Of Changes Worksheet

Beginning Fund Balance					719,626.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,332,915.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,232,155.33	(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)					820,386.85	(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
1110 District Tax Levy	51,942.68	29,647.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	7,710.63
1123 Coal Gross Proceeds	32,107.36	49,130.06
1190 Penalties and Interest on Taxes	9.28	3.23
1510 Interest Earnings	302.82	284.44
1900 Other Revenue from Local Sources	1,494.43	1,051.42
2220 County On-Schedule Trans Reimb	66,189.82	80,527.50
3210 State On-Schedule Trans Reimb	66,189.84	80,532.78
3444 State School Block Grant	318.86	318.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	218,555.09	249,206.10

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		
1XX Personal Services - Salaries	114,936.94	117,308.84
2XX Personal Services - Employee Benefits	15,245.74	20,393.96
3XX Purchased Professional and Technical Services	34.80	0.00
4XX Purchased Property Services	11,615.12	23,162.64
5XX Other Purchased Services	11,616.70	10,394.18
6XX Supplies and Materials	46,537.30	49,478.28
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,645.06	2,961.48
2XX Personal Services - Employee Benefits	114.88	106.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	202,746.54	223,805.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						68,054.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						249,206.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						223,805.98	(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)						93,454.28	(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
1110 District Tax Levy	0.00	89,520.16
1190 Penalties and Interest on Taxes	0.00	1.61
1510 Interest Earnings	3,123.29	2,301.06
6100 Material Prior Period Revenue Adjustments	-314.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,808.81	91,822.83

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	80,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	80,300.00

Schedule Of Changes Worksheet

Beginning Fund Balance	248,365.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,822.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,300.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	259,888.78	(5)



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**** Recalculated ****

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	683.07	541.35
1611 National School Lunch Program	112,862.51	135,362.68
1612 School Breakfast Program	17,312.20	18,550.80
1632 Daily Adult Sales	12,109.00	16,074.50
1900 Other Revenue from Local Sources	3,999.35	703.08
3220 State Food Services Match	0.00	25,268.95
4550 Federal Child Nutrition	107,867.02	75,047.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	254,833.15	271,548.96

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	81,359.91	80,519.58
2XX Personal Services - Employee Benefits	9,253.74	6,152.83
5XX Other Purchased Services	2,196.23	2,006.19
6XX Supplies and Materials	168,726.48	173,897.58
810 Dues and Fees	345.00	849.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	261,881.36	263,425.73

Schedule Of Changes Worksheet

Beginning Fund Balance	54,754.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	271,548.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	263,425.73	(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)	62,877.68	(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	1,886.52	1,374.77
1900 Other Revenue from Local Sources	0.00	2.33
2240 County Retirement Distribution	567,869.48	510,540.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	569,756.00	511,917.96

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	296,380.62	293,206.39
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	20,661.95	19,678.63
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	8,174.79	8,199.19
222X Educational Media Services		
2XX Personal Services - Employee Benefits	18,254.68	22,376.59
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,941.49	9,962.95
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	31,582.08	27,947.36
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	16,814.51	15,256.40
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	33,719.12	33,050.48
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	16,697.39	17,011.89
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	25,995.70	26,215.04
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	13,217.51	10,028.15
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,214.21	3,357.71
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	365.86	410.53
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,455.41	2,696.74



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,301.60	1,315.46
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	142.91	95.12
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,500.20	4,901.10
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	954.56	1,106.48
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,543.93	9,228.14
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	23,907.61	24,286.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				535,826.13	530,331.23

Schedule Of Changes Worksheet

Beginning Fund Balance					232,364.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					511,917.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					530,331.23	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					213,951.22	(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 Misc Local Donations	
1920 Contributions/Donations from Private Sources	1,246.39
110 Unrestricted Misc. Donations	
1900 Other Revenue from Local Sources	2,633.31
188 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	150,445.00
198 IDEA Preschool	
4570 IDEA Preschool	3,173.00
232 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	28,420.00
237 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,928.49
249 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
256 Title VII, Indian Education	
4130 Title VII Indian Education	47,395.00
278 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,629.00
300 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	324.54
325 Miscellaneous State Grant	
4650 Federal Miscellaneous Grants from OPI	5,000.00
372 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	329,153.00
750 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	10,054.57
754 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	16,916.03
848 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	93,710.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	711,755.33

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

PRC Program Function Object	2012 Value
100 Misc Local Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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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
100 Misc Local Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	479.03
21XX Support Services - Students	
5XX Other Purchased Services	1,374.01
	1,853.04
100 Subtotal	
188 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	90,041.38
2XX Personal Services - Employee Benefits	15,446.47
3XX Purchased Professional and Technical Services	49.95
4XX Purchased Property Services	419.79
5XX Other Purchased Services	4,374.92
6XX Supplies and Materials	10,049.20
810 Dues and Fees	60.00
21XX Support Services - Students	
1XX Personal Services - Salaries	7,923.33
2XX Personal Services - Employee Benefits	1,353.30
3XX Purchased Professional and Technical Services	12,437.57
5XX Other Purchased Services	5,052.02
6XX Supplies and Materials	2,919.92
810 Dues and Fees	317.00
	150,444.85
188 Subtotal	
198 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,686.17
2XX Personal Services - Employee Benefits	486.83
	3,173.00
198 Subtotal	
232 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	7,335.90
2XX Personal Services - Employee Benefits	1,110.09
3XX Purchased Professional and Technical Services	17,160.06
5XX Other Purchased Services	2,484.50
6XX Supplies and Materials	329.85
	28,420.40
232 Subtotal	



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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
237 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	3,357.23
2XX Personal Services - Employee Benefits	310.11
5XX Other Purchased Services	261.15
	3,928.49
237 Subtotal	
249 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	1,296.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	431.00
	1,727.00
249 Subtotal	
256 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	20,129.04
2XX Personal Services - Employee Benefits	4,780.96
3XX Purchased Professional and Technical Services	3,989.62
5XX Other Purchased Services	2,416.00
6XX Supplies and Materials	16,079.38
	47,395.00
256 Subtotal	
278 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	2,685.55
2XX Personal Services - Employee Benefits	423.15
3XX Purchased Professional and Technical Services	450.00
6XX Supplies and Materials	14,070.30
	17,629.00
278 Subtotal	
300 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	324.54
325 Miscellaneous State Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	2,703.00
2XX Personal Services - Employee Benefits	332.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						40,183.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						711,755.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						684,375.69	(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)						67,562.99	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Misc Local Donations	1,246.39	1,853.04	-606.65
110 Unrestricted Misc. Donations	2,633.31	0.00	2,633.31
188 IDEA Part B	150,445.00	150,444.85	0.15
198 IDEA Preschool	3,173.00	3,173.00	0.00
232 Title II, Part A, Teacher/Principal Train/Recruit	28,420.00	28,420.40	-0.40
237 Title II, Part A, Teacher/Principal Train/Recruit	3,928.49	3,928.49	0.00
249 Gifted and Talented	1,727.00	1,727.00	0.00
256 Title VII, Indian Education	47,395.00	47,395.00	0.00
278 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	17,629.00	17,629.00	0.00
300 Medicaid	324.54	324.54	0.00
325 Miscellaneous State Grant	5,000.00	5,000.00	0.00
365 State OTO Indian Education for All	0.00	279.73	-279.73
366 State OTO Capital Invest & Deferred Maintenance	0.00	8,515.13	-8,515.13
367 State OTO FullTime Kindergarten Startup	0.00	1,026.83	-1,026.83
372 Quality Schools Facility Grant	329,153.00	329,153.00	0.00
750 ARRA - IDEA Part B	10,054.57	10,054.57	0.00
754 Title II, Part D, Ed Technology	16,916.03	0.00	16,916.03
848 Title I, Part A, Improving Basic Programs	93,710.00	75,451.11	18,258.89
Total	711,755.33	684,375.69	27,379.64



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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	435.67	368.83
5300 Operating Transfers from Other Funds	11,500.00	6,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,935.67	7,068.83

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	3,027.66
2XX Personal Services - Employee Benefits	0.00	15.30
22XX Educational Media Services		
1XX Personal Services - Salaries	2,143.33	481.69
2XX Personal Services - Employee Benefits	13.09	2.43
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,700.00	0.00
2XX Personal Services - Employee Benefits	28.71	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	5,936.09	0.00
2XX Personal Services - Employee Benefits	36.26	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	2,513.25
2XX Personal Services - Employee Benefits	0.00	156.59
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,187.21	0.00
2XX Personal Services - Employee Benefits	7.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,051.94	6,196.92



Trustees' Financial Summary

FY2011-12

Submit ID: 0796-31910951

44 Rosebud County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						39,203.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,068.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,196.92	(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)						40,075.42	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	17,561.04	14,680.85
1900 Other Revenue from Local Sources	1,754.02	2,351.73
4820 Federal Impact Aid - Title VIII	221,489.94	211,344.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	240,805.00	228,377.32

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	8,043.94	12,303.76
2XX Personal Services - Employee Benefits	49.18	95.29
3XX Purchased Professional and Technical Services	525.00	1,617.90
4XX Purchased Property Services	60.00	129.00
5XX Other Purchased Services	423.59	306.04
6XX Supplies and Materials	22,382.27	10,200.77
810 Dues and Fees	2,338.20	793.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,242.15	20,884.63
2XX Personal Services - Employee Benefits	135.91	308.07
5XX Other Purchased Services	6,179.47	6,201.18
6XX Supplies and Materials	44.09	1,012.65
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,836.62	2,041.82
2XX Personal Services - Employee Benefits	17.34	10.33
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	596.40
2XX Personal Services - Employee Benefits	0.00	3.02
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	109.33
24XX Support Services - School Administration		
1XX Personal Services - Salaries	12,021.78	0.00
2XX Personal Services - Employee Benefits	298.52	125.04
5XX Other Purchased Services	65.00	45.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	21,592.00	0.00
7XX Property and Equipment Acquisition	0.00	15,310.40
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,073.99	1,971.69
2XX Personal Services - Employee Benefits	153.17	119.81



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid 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				
	21XX Support Services - Students				
			1XX Personal Services - Salaries	0.00	23,487.10
			2XX Personal Services - Employee Benefits	0.00	118.72
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	21,567.61	22,566.54
			2XX Personal Services - Employee Benefits	2,610.05	2,733.40
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,976.37	2,178.58
			2XX Personal Services - Employee Benefits	149.04	135.74
			6XX Supplies and Materials	2,274.88	2,727.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				130,060.17	128,133.13

Schedule Of Changes Worksheet

Beginning Fund Balance					1,516,761.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					228,377.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					128,133.13	(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	0.00	Less Last Year	0.00	(4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (4)
					1,617,005.23	(5)



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**** Recalculated ****

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
1110 District Tax Levy	117,991.92	220,829.88
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	28,797.91
1123 Coal Gross Proceeds	267,355.66	110,914.82
1190 Penalties and Interest on Taxes	39.92	11.70
1510 Interest Earnings	816.83	1,231.26
1900 Other Revenue from Local Sources	1,541.84	0.00
3281 State Technology Aid	2,830.40	2,885.42
3445 State Combined Fund School Block Grant	25,485.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	416,062.22	364,670.99

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,399.70	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	71,924.24	78,548.10
2XX Personal Services - Employee Benefits	3,551.96	1,879.36
3XX Purchased Professional and Technical Services	53,471.43	71,415.56
4XX Purchased Property Services	3,230.50	276.00
5XX Other Purchased Services	16,806.73	17,587.14
6XX Supplies and Materials	177,693.23	128,216.37
7XX Property and Equipment Acquisition	17,489.35	61,840.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	346,567.14	359,762.57



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						117,315.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						364,670.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						359,762.57	(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)						122,223.47	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	101.86	274.28
1900 Other Revenue from Local Sources	0.00	2,522.69
3445 State Combined Fund School Block Grant	0.00	50,971.30
6100 Material Prior Period Revenue Adjustments	466.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>568.35</u>	<u>53,768.27</u>

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:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		5,260.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		53,768.27	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		59,028.48	(5)



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**** Recalculated ****

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	2,970.63	2,118.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,970.63	2,118.68

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		
4XX Purchased Property Services	0.00	6,544.49
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	23,346.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,346.01	6,544.49

Schedule Of Changes Worksheet

Beginning Fund Balance	217,884.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,118.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,544.49	(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)	213,458.34	(5)



Trustees' Financial Summary

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**** Recalculated ****

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
1110 District Tax Levy	111.71	201,455.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	9,045.58
1190 Penalties and Interest on Taxes	9.39	4.55
1510 Interest Earnings	6,015.50	3,240.71
3445 State Combined Fund School Block Grant	25,485.65	0.00
6100 Material Prior Period Revenue Adjustments	-7,941.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,680.49	213,746.48

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		
4XX Purchased Property Services	10,269.86	210,699.87
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	3,906.86	3,854.85
6XX Supplies and Materials	2,398.00	0.00
7XX Property and Equipment Acquisition	6,008.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,583.22	214,554.72

Schedule Of Changes Worksheet

Beginning Fund Balance	484,341.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	213,746.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	214,554.72	(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)	483,533.69	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	565.22	350.33
1900 Other Revenue from Local Sources	3,660.00	6,336.80
3250 Montana Digital Academy	13,020.00	4,761.60
6100 Material Prior Period Revenue Adjustments	1,151.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,396.68	11,448.73

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	10,500.00	6,160.00
2XX Personal Services - Employee Benefits	1,682.19	852.53
3XX Purchased Professional and Technical Services	5,160.00	5,220.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	48,627.84	0.00
2XX Personal Services - Employee Benefits	297.07	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,267.10	12,232.53

Schedule Of Changes Worksheet

Beginning Fund Balance	36,011.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,448.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,232.53	(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)	35,227.40	(5)



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**** Recalculated ****

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	155,517.37	136,609.18
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	2,935.92	121.23
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	21,407.06	1,130.23
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,909,040.28	1,900,746.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	49,480.65	17,480.68
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	407.57
XX	XXX 26XX 41X	Energy Utility Services	202,215.07	173,874.94
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	6,008.50	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	65,790.35
b. Related Services Block Grant Entitlement	21,928.66
c. Total Entitlements Subject to Reversion	87,719.01

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	116,666.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	322,316.72
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%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	178,668.23	0.00	0.00	0.00
280	1XXX	2XX	17,220.81	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	557.06	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	57,317.88	0.00	0.00	23,487.10
280	21XX	2XX	772.10	0.00	0.00	118.72
280	21XX	3XX	18,874.88	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	22,566.54
280	24XX	2XX	0.00	0.00	0.00	2,733.40
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	0.00	0.00	0.00	0.00
Totals			273,410.96	0.00	0.00	48,905.76 322,316.72

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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**** Recalculated ****

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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
----------------------	------------------	-----------	----------	-------------------

* 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

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**** Recalculated ****

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	359,110.84	0.00	0.00	36,033.18	323,077.66	0.00	323,077.66
Total Governmental Activity							
Long-Term Liabilities	359,110.84	0.00	0.00	36,033.18	323,077.66	0.00	323,077.66

* 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.