



Trustees' Financial Summary

FY2011-12

Submit ID: 0797-60343000

44 Rosebud County
0797 Colstrip H S

**** 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 #
001	Title I, Part A, Improvement Grants	FEDERAL		84.010
100	Misc Local Donations	LOCAL		
103	EXXON Grant	LOCAL		
110	UNRESTRICTED MISC. DONATIONS	LOCAL		
277	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	277	84.358A
279	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A103782	84.358A
327	Advancing Agriculture Education Program	STATE	327	NA
365	State OTO Indian Education for All	STATE	365	state
501	Touch The Future	LOCAL		
618	Vo Ed Carl Perkins Basic Grant	FEDERAL	4407978110BG	84.048A
622	Vo Ed Agriculture	STATE	391	State
632	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
642	Vo Ed Family & Consumer Science	STATE	642	State
652	Vo Ed Business/Marketing	STATE	396	State
848	Title I, Part A, Improving Basic Programs	FEDERAL	04407963110	84.010A



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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)	403,777.22	20,161.65	186,661.44	
02	Taxes Receivable - Real and Personal (120-149)	403.48	20.91	91.48	
03	Taxes Receivable - Protested (150-159)	158,908.93	24,788.08	7,739.82	
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	563,089.63	44,970.64	194,492.74	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	159,312.41	24,808.99	7,831.30	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	159,312.41	24,808.99	7,831.30	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	403,777.22	20,161.65	186,661.44	
52	TOTAL FUND BALANCE/EQUITY	403,777.22	20,161.65	186,661.44	
53	TOTAL LIABILITIES AND FUND BALANCE	563,089.63	44,970.64	194,492.74	



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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)		145,544.18	13,086.62	59,154.06
02	Taxes Receivable - Real and Personal (120-149)				41.71
03	Taxes Receivable - Protested (150-159)				48,031.46
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		145,544.18	13,086.62	107,227.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				48,073.17
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				48,073.17
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		145,544.18	13,086.62	59,154.06
52	TOTAL FUND BALANCE/EQUITY		145,544.18	13,086.62	59,154.06
53	TOTAL LIABILITIES AND FUND BALANCE		145,544.18	13,086.62	107,227.23



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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)	17,585.60		9,871.17	31,848.37
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)	4,936.97			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,522.57		9,871.17	31,848.37
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	22,522.57		9,871.17	31,848.37
52	TOTAL FUND BALANCE/EQUITY	22,522.57		9,871.17	31,848.37
53	TOTAL LIABILITIES AND FUND BALANCE	22,522.57		9,871.17	31,848.37



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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)			1,608,014.35	
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			1,608,014.35	
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			1,608,014.35	
52	TOTAL FUND BALANCE/EQUITY			1,608,014.35	
53	TOTAL LIABILITIES AND FUND BALANCE			1,608,014.35	



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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)	142,400.70	60,385.52		
02	Taxes Receivable - Real and Personal (120-149)	130.77			
03	Taxes Receivable - Protested (150-159)	135,003.14			
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	277,534.61	60,385.52		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	135,133.91			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	135,133.91			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	142,400.70	60,385.52		
52	TOTAL FUND BALANCE/EQUITY	142,400.70	60,385.52		
53	TOTAL LIABILITIES AND FUND BALANCE	277,534.61	60,385.52		



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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)	52,600.22	299,422.90		
02	Taxes Receivable - Real and Personal (120-149)		0.45		
03	Taxes Receivable - Protested (150-159)		609.57		
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	52,600.22	300,032.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		610.02		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		610.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	52,600.22	299,422.90		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	52,600.22	299,422.90		
53	TOTAL LIABILITIES AND FUND BALANCE	52,600.22	300,032.92		



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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)			139,005.64	60,990.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			39,922.71	
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)				19,098.32
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			178,928.35	80,088.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)			178,928.35	80,088.78
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			178,928.35	80,088.78
53	TOTAL LIABILITIES AND FUND BALANCE			178,928.35	80,088.78



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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)			7,738.49	
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			7,738.49	
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)			7,738.49	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			7,738.49	
53	TOTAL LIABILITIES AND FUND BALANCE			7,738.49	



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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)	29,434.18		230,196.12	1,529.34
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	29,434.18		230,196.12	1,529.34
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	29,434.18		230,196.12	1,529.34
52	TOTAL FUND BALANCE/EQUITY	29,434.18		230,196.12	1,529.34
53	TOTAL LIABILITIES AND FUND BALANCE	29,434.18		230,196.12	1,529.34



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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)	26,858.41	56,122.85		
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	26,858.41	56,122.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	26,858.41	56,122.85		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	26,858.41	56,122.85		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	26,858.41	56,122.85		



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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)	217,385.67			
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	217,385.67			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	217,385.67			
35	TOTAL LIABILITIES	217,385.67			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	217,385.67			



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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)		5,748.32		
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		5,748.32		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		5,748.32		
35	TOTAL LIABILITIES		5,748.32		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		5,748.32		



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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	737,968.21	533,945.12
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	61,196.40
1123 Coal Gross Proceeds	305,143.94	606,841.44
1190 Penalties and Interest on Taxes	73.49	44.17
1510 Interest Earnings	5,651.79	3,677.63
1900 Other Revenue from Local Sources	144.00	10.88
1945 Fees - Users/Resale of Supplies	905.95	681.89
3110 Direct State Aid	657,290.97	756,999.33
3111 Quality Educator	80,156.70	75,365.55
3112 At Risk Student	0.00	3,014.35
3113 Indian Education For All	4,875.60	4,671.60
3114 American Indian Achievement Gap	11,800.00	13,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	62,569.79	55,594.81
3444 State School Block Grant	625,579.08	625,579.08
3730 HB645 State Special Education Allowable Costs	1,860.20	0.00
6100 Material Prior Period Revenue Adjustments	-21,114.49	0.00
7800 ARRA - State Fiscal Stabilization Fund	74,167.07	0.00
7810 Education Jobs Fund	61,994.45	887.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,609,066.75	2,742,110.08

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	824,621.84	1,008,944.53
2XX Personal Services - Employee Benefits	93,825.12	107,186.03
3XX Purchased Professional and Technical Services	4,678.19	4,510.00
5XX Other Purchased Services	5,212.47	3,694.33
6XX Supplies and Materials	23,549.40	30,777.58
810 Dues and Fees	1,340.97	986.38
21XX Support Services - Students		
1XX Personal Services - Salaries	66,567.20	66,722.74
2XX Personal Services - Employee Benefits	8,791.32	9,424.03
5XX Other Purchased Services	202.37	170.68
6XX Supplies and Materials	564.88	310.90
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	36,082.44	36,372.59
2XX Personal Services - Employee Benefits	3,524.81	3,688.54
5XX Other Purchased Services	6,800.32	5,255.26
6XX Supplies and Materials	4,571.66	2,477.64



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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			
			810 Dues and Fees	101.00	276.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	51,006.58	30,230.45
			2XX Personal Services - Employee Benefits	7,367.88	4,283.18
			6XX Supplies and Materials	6,159.28	5,975.83
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	43,040.46	48,769.70
			2XX Personal Services - Employee Benefits	927.51	4,466.58
			3XX Purchased Professional and Technical Services	2,957.29	4,023.80
			5XX Other Purchased Services	9,487.07	8,688.35
			6XX Supplies and Materials	3,792.60	3,439.31
			810 Dues and Fees	3,882.40	3,711.60
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	147,706.33	122,961.71
			2XX Personal Services - Employee Benefits	17,754.23	18,172.80
			3XX Purchased Professional and Technical Services	0.00	76.12
			5XX Other Purchased Services	12,040.49	13,054.10
			6XX Supplies and Materials	6,848.55	6,416.02
			810 Dues and Fees	1,442.00	1,279.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	71,534.57	68,971.70
			2XX Personal Services - Employee Benefits	5,941.44	6,127.33
			3XX Purchased Professional and Technical Services	8,716.74	3,870.40
			5XX Other Purchased Services	1,256.51	1,324.55
			6XX Supplies and Materials	7,398.31	7,144.83
			810 Dues and Fees	179.69	155.78
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	161,395.88	160,611.27
			2XX Personal Services - Employee Benefits	38,750.88	37,224.85
			3XX Purchased Professional and Technical Services	3,677.00	2,415.05
			4XX Purchased Property Services	225,486.34	152,688.12
			5XX Other Purchased Services	16,314.91	20,484.66
			6XX Supplies and Materials	67,743.42	68,362.87
			7XX Property and Equipment Acquisition	5,625.00	0.00
			810 Dues and Fees	104.00	72.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	453.27
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	75,413.30	130,217.01
			2XX Personal Services - Employee Benefits	16,156.52	24,752.96
			5XX Other Purchased Services	213.42	1,363.33



Trustees' Financial Summary

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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
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	37,253.86	19,714.09
			2XX Personal Services - Employee Benefits	2,702.13	210.52
			3XX Purchased Professional and Technical Services	0.00	6,288.92
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,084.67	5,293.91
			2XX Personal Services - Employee Benefits	30.99	65.87
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	88.00	88.00
			6XX Supplies and Materials	5,301.84	3,060.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	39,337.48	40,508.86
			2XX Personal Services - Employee Benefits	5,800.54	2,497.46
			5XX Other Purchased Services	63.53	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,317.49	3,047.68
			2XX Personal Services - Employee Benefits	550.22	189.91
			5XX Other Purchased Services	0.00	2,000.00
			6XX Supplies and Materials	4,888.05	3,600.73
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	48,365.59	48,574.22
			2XX Personal Services - Employee Benefits	1,121.48	1,073.54
			3XX Purchased Professional and Technical Services	302.00	89.00
			5XX Other Purchased Services	16,331.92	22,428.91
			6XX Supplies and Materials	1,551.24	3,879.31
			810 Dues and Fees	3,724.00	3,487.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	17,556.54	21,468.66
			2XX Personal Services - Employee Benefits	1,312.76	1,330.63
			5XX Other Purchased Services	2,044.36	1,000.00
			6XX Supplies and Materials	10,662.78	14,964.37
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	119,638.76	117,154.22
			2XX Personal Services - Employee Benefits	2,383.05	2,374.70
			3XX Purchased Professional and Technical Services	1,280.00	3,836.94
			5XX Other Purchased Services	44,886.83	34,918.26
			6XX Supplies and Materials	14,885.11	16,672.74



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			810 Dues and Fees	3,897.00	7,228.86
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	74,167.07	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	61,994.45	887.83
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	61,090.24	60,952.22
			2XX Personal Services - Employee Benefits	14,390.63	13,824.45
			4XX Purchased Property Services	164.37	0.00
			5XX Other Purchased Services	18.03	185.98
			6XX Supplies and Materials	1,663.60	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	7,500.00	5,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,720,105.20	2,711,283.55

Schedule Of Changes Worksheet

Beginning Fund Balance					372,950.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,742,110.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,711,283.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					403,777.22	(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	43,946.54	25,622.46
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,999.47
1123 Coal Gross Proceeds	0.00	36,190.82
1190 Penalties and Interest on Taxes	2.97	2.42
1510 Interest Earnings	367.15	136.25
1900 Other Revenue from Local Sources	1,513.56	690.61
2220 County On-Schedule Trans Reimb	34,063.54	21,819.54
3210 State On-Schedule Trans Reimb	34,063.54	21,819.56
3444 State School Block Grant	21,632.14	21,632.14
6100 Material Prior Period Revenue Adjustments	-747.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134,842.40	131,913.27

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	80,363.54	78,828.05
2XX Personal Services - Employee Benefits	9,168.23	12,809.13
3XX Purchased Professional and Technical Services	23.20	0.00
4XX Purchased Property Services	7,842.45	23,778.13
5XX Other Purchased Services	3,998.63	4,379.46
6XX Supplies and Materials	35,423.80	37,793.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	136,819.85	157,587.84



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						45,836.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						131,913.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						157,587.84	(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)						20,161.65	(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	91,917.42
1190 Penalties and Interest on Taxes	0.00	1.80
1510 Interest Earnings	2,898.25	1,967.38
6100 Material Prior Period Revenue Adjustments	-314.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,583.74</u>	<u>93,886.60</u>

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	137,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>137,700.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		230,474.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		93,886.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		137,700.00	(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)		186,661.44	(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	1,191.28	876.54
1900 Other Revenue from Local Sources	358.93	0.00
2240 County Retirement Distribution	334,321.03	328,862.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	335,871.24	329,738.80

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	150,820.83	162,661.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,180.97	11,138.67
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,449.79	5,465.97
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,943.32	12,633.60
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,657.78	7,038.23
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	21,504.36	17,588.62
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,736.04	9,840.72
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	21,136.50	21,397.24
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,636.37	11,327.95
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,960.29	19,080.35
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,415.83	3,738.49
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,147.85	2,245.47
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	780.72	814.72
610 Adult Continuing Education Programs		
1XXX Instruction		



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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
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,960.19	7,993.84
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	965.47	436.58
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	6,691.15	6,630.11
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,790.64	3,450.04
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	15,387.77	15,079.12
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	147.86	0.00
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	197.71
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	8,267.25	8,273.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				315,580.98	327,032.37

Schedule Of Changes Worksheet

Beginning Fund Balance					142,837.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					329,738.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					327,032.37	(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)
					145,544.18	(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
001 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	7,508.00
100 Misc Local Donations	
1900 Other Revenue from Local Sources	366.89
1920 Contributions/Donations from Private Sources	1,557.48
100 Subtotal	1,924.37
110 UNRESTRICTED MISC. DONATIONS	
1900 Other Revenue from Local Sources	1,162.31
277 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,165.75
279 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,146.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
618 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,130.00
622 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	3,305.00
632 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	997.00
642 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,462.00
652 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	3,501.00
848 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	10,726.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,527.43

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	1,143.70
277 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	



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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
642 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,462.00
652 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
5XX Other Purchased Services	800.40
6XX Supplies and Materials	4,267.85
	5,068.25
652 Subtotal	
848 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	19,952.14
2XX Personal Services - Employee Benefits	9,032.86
	28,985.00
848 Subtotal	
	76,458.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76,458.85

Schedule Of Changes Worksheet

Beginning Fund Balance	24,018.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,527.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,458.85	(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)	13,086.62	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I, Part A, Improvement Grants	7,508.00	0.00	7,508.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Misc Local Donations	1,924.37	1,143.70	780.67
110 UNRESTRICTED MISC. DONATIONS	1,162.31	0.00	1,162.31
277 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,165.75	2,165.75	0.00
279 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,146.00	22,146.00	0.00
327 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
365 State OTO Indian Education for All	0.00	53.15	-53.15
501 Touch The Future	0.00	1,500.00	-1,500.00
618 Vo Ed Carl Perkins Basic Grant	9,130.00	9,130.00	0.00
622 Vo Ed Agriculture	3,305.00	3,305.00	0.00
632 Vo Ed Tech Ed/Industrial Arts	997.00	0.00	997.00
642 Vo Ed Family & Consumer Science	1,462.00	1,462.00	0.00
652 Vo Ed Business/Marketing	3,501.00	5,068.25	-1,567.25
848 Title I, Part A, Improving Basic Programs	10,726.00	28,985.00	-18,259.00
Total	65,527.43	76,458.85	-10,931.42



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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
1110 District Tax Levy	31,550.56	51,995.50
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	6,420.26
1123 Coal Gross Proceeds	39,526.40	25,850.28
1190 Penalties and Interest on Taxes	5.47	2.67
1340 Fees for Adult Education	7,550.75	5,742.00
1510 Interest Earnings	659.51	516.76
6100 Material Prior Period Revenue Adjustments	-550.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,742.31	90,527.47

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	61,531.01	60,697.44
2XX Personal Services - Employee Benefits	5,346.83	5,356.22
3XX Purchased Professional and Technical Services	239.60	0.00
4XX Purchased Property Services	45.00	38.00
5XX Other Purchased Services	7,902.83	16,495.72
6XX Supplies and Materials	6,469.30	4,657.57
810 Dues and Fees	0.00	70.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	81,534.57	87,314.95



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

Schedule Of Changes Worksheet

Beginning Fund Balance						55,941.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						90,527.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,314.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						59,154.06	(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
1311 Driver's Education Fees	6,450.00	7,110.00
1510 Interest Earnings	209.63	202.35
3260 State Driver's Education Reimbursement	4,913.10	5,083.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,572.73	12,395.70

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	6,821.41	7,538.91
2XX Personal Services - Employee Benefits	41.66	38.11
5XX Other Purchased Services	471.23	1,000.00
6XX Supplies and Materials	843.94	1,069.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,178.24	9,646.45

Schedule Of Changes Worksheet

Beginning Fund Balance	19,773.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,395.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,646.45	(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)	22,522.57	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	71.62	197.43
1900 Other Revenue from Local Sources	1,777.00	2,363.50
1910 Rentals	31,096.52	39,405.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,945.14	41,966.14

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	1,623.13
2XX Personal Services - Employee Benefits	0.00	48.77
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	26,142.94	23,441.41
5XX Other Purchased Services	1,331.99	11,113.90
6XX Supplies and Materials	2,225.53	3,470.60
8XX Other Expenditures	50.00	620.00
33XX Community Services		
1XX Personal Services - Salaries	997.51	0.00
2XX Personal Services - Employee Benefits	6.09	0.00
6XX Supplies and Materials	76.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,830.80	40,317.81



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						8,222.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,966.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,317.81	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,871.17	(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	379.85	321.04
5300 Operating Transfers from Other Funds	7,500.00	5,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,879.85	6,121.04

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	6,983.60
2XX Personal Services - Employee Benefits	0.00	35.30
22XX Educational Media Services		
1XX Personal Services - Salaries	1,428.88	321.13
2XX Personal Services - Employee Benefits	8.73	1.63
25XX Support Services - Business		
1XX Personal Services - Salaries	3,561.66	0.00
2XX Personal Services - Employee Benefits	21.75	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	1,675.50
2XX Personal Services - Employee Benefits	0.00	104.40
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,187.22	0.00
2XX Personal Services - Employee Benefits	7.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,215.52	9,121.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						34,848.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,121.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,121.56	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,848.37	(5)



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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	20,039.12	15,987.58
1900 Other Revenue from Local Sources	1,584.17	2,096.68
4820 Federal Impact Aid - Title VIII	78,537.05	79,965.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,160.34	98,050.07

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	4,457.85	5,765.72
2XX Personal Services - Employee Benefits	27.18	89.88
3XX Purchased Professional and Technical Services	1,188.52	1,195.10
4XX Purchased Property Services	0.00	48.00
5XX Other Purchased Services	339.39	153.83
6XX Supplies and Materials	12,347.34	4,068.07
810 Dues and Fees	1,508.80	362.00
21XX Support Services - Students		
1XX Personal Services - Salaries	9,478.35	8,950.60
2XX Personal Services - Employee Benefits	57.87	130.99
3XX Purchased Professional and Technical Services	0.00	1,050.00
5XX Other Purchased Services	4,011.30	4,481.85
6XX Supplies and Materials	466.29	63.78
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	1,891.04	1,361.21
2XX Personal Services - Employee Benefits	11.54	6.90
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	386.10
2XX Personal Services - Employee Benefits	0.00	1.95
23XX Support Services - General Administration		
1XX Personal Services - Salaries	559.48	0.00
2XX Personal Services - Employee Benefits	3.30	0.00
5XX Other Purchased Services	0.00	83.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	181.87	122.54
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	51,460.54
7XX Property and Equipment Acquisition	0.00	15,857.60
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	14,092.26



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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				
			2XX Personal Services - Employee Benefits	0.00	71.23
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	14,443.91	15,135.65
			2XX Personal Services - Employee Benefits	1,740.31	1,822.33
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	4,249.94	4,246.81
			2XX Personal Services - Employee Benefits	306.03	252.39
			6XX Supplies and Materials	5,308.05	6,365.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,578.36	137,625.82

Schedule Of Changes Worksheet

Beginning Fund Balance						1,647,590.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,050.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						137,625.82	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,608,014.35	(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
1110 District Tax Levy	40,273.81	183,975.06
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	26,467.20
1123 Coal Gross Proceeds	224,510.03	32,313.20
1190 Penalties and Interest on Taxes	32.69	7.38
1510 Interest Earnings	2,014.60	1,840.26
1900 Other Revenue from Local Sources	1,541.84	0.00
3281 State Technology Aid	2,005.77	1,924.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	270,378.74	246,527.93

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	1,599.80	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	49,568.38	55,178.60
2XX Personal Services - Employee Benefits	2,370.83	1,578.53
3XX Purchased Professional and Technical Services	35,647.29	50,893.49
4XX Purchased Property Services	973.00	184.00
5XX Other Purchased Services	10,159.44	11,645.92
6XX Supplies and Materials	121,617.71	93,172.48
7XX Property and Equipment Acquisition	11,659.58	82,377.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	233,596.03	295,030.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						190,902.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						246,527.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						295,030.04	(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)						142,400.70	(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	1.53	254.69
1900 Other Revenue from Local Sources	0.00	1,681.80
3445 State Combined Fund School Block Grant	0.00	58,328.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.53	60,264.92

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		120.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		60,264.92 (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)		60,385.52 (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	653.93	513.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	653.93	513.29

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	52,086.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	513.29	(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)	52,600.22	(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
1110 District Tax Levy	0.06	0.46
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,425.29
1190 Penalties and Interest on Taxes	0.02	0.27
1510 Interest Earnings	4,148.92	2,915.69
1900 Other Revenue from Local Sources	0.00	5,000.00
3445 State Combined Fund School Block Grant	58,328.43	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,477.43	11,341.71
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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	68,798.68	1,430.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	2,604.57	2,569.90
4XX Purchased Property Services	84,838.00	0.00
6XX Supplies and Materials	6,862.26	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	163,103.51	3,999.90
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Schedule Of Changes Worksheet

Beginning Fund Balance	292,081.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,341.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,999.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	299,422.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,705.63	1,330.09
1970 Services Provided Other Funds	37,262.10	35,376.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,967.73	36,706.85

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
6XX Supplies and Materials	36,760.96	35,666.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,760.96	35,666.34

Schedule Of Changes Worksheet

Beginning Fund Balance		177,887.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		36,706.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		35,666.34	(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)		178,928.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

75 - Central Transportation Internal Service Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	583.10	543.24
1970 Services Provided Other Funds	9,159.36	9,510.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,742.46	10,054.19

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
7XX Property and Equipment Acquisition	12,533.34	12,533.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,533.34	12,533.34

Schedule Of Changes Worksheet

Beginning Fund Balance		82,567.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,054.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,533.34	(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)		80,088.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	389.05	268.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	389.05	268.96

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	26,000.00	2,272.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,000.00	2,272.59

Schedule Of Changes Worksheet

Beginning Fund Balance	9,742.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	268.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,272.59	(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)	7,738.49	(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	365.39	288.57
1520 Dividends on Investments	0.50	0.00
1920 Contributions/Donations from Private Sources	1,000.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,365.89	1,288.57

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		
870 Student Scholarships	1,684.35	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,684.35	1,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	29,145.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,288.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	29,434.18	(4)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	245,466.15	327,645.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	245,466.15	327,645.37

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	256,766.67	329,064.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	256,766.67	329,064.77

Schedule Of Changes Worksheet

Beginning Fund Balance	231,615.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	327,645.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	329,064.77	(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)	230,196.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	28.77	20.50
1920 Contributions/Donations from Private Sources	1,810.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,838.77</u>	<u>3,020.50</u>

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		
870 Student Scholarships	4,923.79	3,319.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>4,923.79</u>	<u>3,319.34</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,828.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,020.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,319.34	(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)		1,529.34	(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	53,422.00	99,482.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	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	1,062,442.85	1,154,181.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,926.17	7,563.24
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,009.28	1,494.54
XX	XXX 26XX 41X	Energy Utility Services	159,629.92	160,808.13
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	440.00	1,620.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0797-60343000

44 Rosebud County
0797 Colstrip H S

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,271.55
b. Related Services Block Grant Entitlement	11,089.78
c. Total Entitlements Subject to Reversion	44,361.33

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)]	59,000.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	213,668.30
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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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	130,217.01	0.00	0.00	0.00	
280	1XXX	2XX	24,752.96	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	1,363.33	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	19,714.09	0.00	0.00	14,092.26	
280	21XX	2XX	210.52	0.00	0.00	71.23	
280	21XX	3XX	6,288.92	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	15,135.65	
280	24XX	2XX	0.00	0.00	0.00	1,822.33	
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			182,546.83	0.00	0.00	31,121.47	213,668.30

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

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,237,667.00	0.00	0.00	0.00	1,237,667.00
Land Improvements	425,371.86	0.00	0.00	0.00	425,371.86
Buildings	24,995,549.70	0.00	0.00	0.00	24,995,549.70
Machinery and Equipment	3,846,604.61	0.00	483,457.06	495,029.00	3,835,032.67
Totals at Historical Cost	30,505,193.17	0.00	483,457.06	495,029.00	30,493,621.23
Less Accumulated Depreciation For:					
Improvement Accum	117,948.73	0.00	16,176.83	0.00	134,125.56
Building Accum	13,364,382.87	0.00	553,684.80	0.00	13,918,067.67
Machinery and Equipment Accum	2,835,364.12	0.00	232,176.00	428,680.00	2,638,860.12
Total Accumulated Depreciation	16,317,695.72	0.00	802,037.63	428,680.00	16,691,053.35
Governmental Activities, Capital Assets, net	14,187,497.45	0.00	-318,580.57	66,349.00	13,802,567.88

* 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

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44 Rosebud County

**** Recalculated ****

0797 Colstrip H S

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	360,765.42	0.00	0.00	26,213.40	334,552.02	0.00	334,552.02
Total Governmental Activity							
Long-Term Liabilities	360,765.42	0.00	0.00	26,213.40	334,552.02	0.00	334,552.02

* 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.