



# Trustees' Financial Summary

FY2011-12

Submit ID: 0674-73422891

37 Pondera County  
0674 Conrad 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:** Afton Lamoreaux

**Phone #:** (406) 278-5521

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

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

**Chair, Board of Trustees:** Joe Russell

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

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

**County Superintendent:** Jo Stone

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

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

## Software

Accounting Package: CSA/Infinite Visions

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
120	Rental of Facility	LOCAL		
121	Interest	LOCAL		
280	Resource Transfers Dist/Coops	LOCAL		Local
335	Medicaid	STATE		State
336	Medicaid	STATE		State
360	Gifted and Talented	STATE		State
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE		state
368	State OTO K-12 Education Data System	STATE		N/A
420	Title I Improving Basic Programs	FEDERAL	037 0674 3112	84.010A
430	Title II Part A	FEDERAL	037 0674 1412	84.367
431	Title II, Part D, Ed Technology	FEDERAL	037 0674 6011	84.318
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I, Part A, Improvement Grants	FEDERAL		84.010



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	360,329.81	30,996.41	292,969.70	-12,925.81
02	Taxes Receivable - Real and Personal (120-149)	40,836.59	567.01	3,205.71	
03	Taxes Receivable - Protested (150-159)	11,379.64	468.13	981.55	
04	Receivables from Other Funds (160-179)				3,700.00
05	Due From Other Governments (180)	2.50	2,420.00		12,830.16
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	412,548.54	34,451.55	297,156.96	3,604.35
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	3,700.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	14,592.28	5,856.77		
25	Deferred Revenue (680)	52,216.23	1,035.14	4,187.26	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	70,508.51	6,891.91	4,187.26	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,242.06			
48	Fund Balance for Budget	316,797.97	27,559.64	292,969.70	3,604.35
52	<b>TOTAL FUND BALANCE/EQUITY</b>	342,040.03	27,559.64	292,969.70	3,604.35
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	412,548.54	34,451.55	297,156.96	3,604.35



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,422.54	198,242.76	370,340.10	
02	Taxes Receivable - Real and Personal (120-149)	0.09			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,280.34	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,422.63	198,242.76	374,620.44	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			8,675.30	
25	Deferred Revenue (680)	0.09		8,209.77	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.09		16,885.07	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,422.54	198,242.76	357,735.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,422.54	198,242.76	357,735.37	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,422.63	198,242.76	374,620.44	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,464.39	24,429.88
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			10,464.39	24,429.88
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			10,464.39	24,429.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>			10,464.39	24,429.88
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			10,464.39	24,429.88



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,525.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,525.17	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,525.17	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,525.17	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,525.17	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,789.75	482,419.74		75,571.24
02	Taxes Receivable - Real and Personal (120-149)				4,619.85
03	Taxes Receivable - Protested (150-159)				1,569.59
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	27,789.75	482,419.74		81,760.68
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				1,153.00
25	Deferred Revenue (680)				6,189.44
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				7,342.44
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	27,789.75	482,419.74		74,418.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>	27,789.75	482,419.74		74,418.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	27,789.75	482,419.74		81,760.68



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,863.40	223,021.20		
02	Taxes Receivable - Real and Personal (120-149)		78.01		
03	Taxes Receivable - Protested (150-159)		0.03		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,863.40	223,099.24		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		8,068.00		
25	Deferred Revenue (680)		78.04		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		8,146.04		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	3,863.40	214,953.20		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,863.40	214,953.20		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,863.40	223,099.24		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,338.12		21,810.59	725.30
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	66.40			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,404.52		21,810.59	725.30
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	3,404.52		21,810.59	725.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,404.52		21,810.59	725.30
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,404.52		21,810.59	725.30



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	260,041.07	66,681.82		9,242.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	400.00			
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	260,441.07	66,681.82		9,242.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	135,118.46	66,681.82		
24	Other Current Liabilities (621-679)	125,322.61			9,242.00
35	<b>TOTAL LIABILITIES</b>	260,441.07	66,681.82		9,242.00
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	260,441.07	66,681.82		9,242.00



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	654,627.05	673,406.14
1112 District Levy - Personal Property	25,108.15	14,332.52
1113 District Levy - Heavy Motor Vehicles	841.85	1,244.95
1114 District Levy - Pers Prop/Mobile Homes	3,251.16	2,567.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	69,926.45	53,698.11
1190 Penalties and Interest on Taxes	4,697.69	5,269.02
1510 Interest Earnings	5,937.89	2,674.38
3110 Direct State Aid	832,682.63	986,804.06
3111 Quality Educator	99,424.73	97,471.76
3112 At Risk Student	0.00	11,262.90
3113 Indian Education For All	8,241.60	8,200.80
3114 American Indian Achievement Gap	3,000.00	4,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	74,863.28	70,216.26
3120 State Guaranteed Tax Base Aid	386,521.44	356,405.70
3444 State School Block Grant	165,559.02	165,559.02
3460 Montana Oil and Gas Tax	77,656.29	25,404.00
3730 HB645 State Special Education Allowable Costs	3,363.65	0.00
7800 ARRA - State Fiscal Stabilization Fund	93,957.83	0.00
7810 Education Jobs Fund	78,537.07	1,157.35

### Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	2,588,197.78	2,480,274.31
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	871,040.19	1,039,666.10
2XX Personal Services - Employee Benefits	149,226.16	170,209.47
3XX Purchased Professional and Technical Services	0.00	28,068.76
4XX Purchased Property Services	740.24	26.50
5XX Other Purchased Services	1,823.43	5,839.72
6XX Supplies and Materials	67,719.19	73,411.77
810 Dues and Fees	242.00	490.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	66,024.19	64,455.09
2XX Personal Services - Employee Benefits	7,032.99	7,449.21
3XX Purchased Professional and Technical Services	4,998.20	4,347.33
5XX Other Purchased Services	1,228.36	641.24
6XX Supplies and Materials	425.41	1,470.63
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	4,596.39	0.00



# Trustees' Financial Summary

FY2011-12

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37 Pondera County  
0674 Conrad Elem

**\*\* 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	159.07	1,311.63
			6XX Supplies and Materials	124.15	444.55
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	70,696.79	75,259.22
			2XX Personal Services - Employee Benefits	13,160.02	14,557.38
			4XX Purchased Property Services	412.97	75.00
			5XX Other Purchased Services	200.00	994.73
			6XX Supplies and Materials	58,460.05	37,107.38
			810 Dues and Fees	0.00	609.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	67,373.27	48,713.36
			2XX Personal Services - Employee Benefits	2,228.49	6,021.19
			3XX Purchased Professional and Technical Services	15,880.82	11,860.77
			4XX Purchased Property Services	531.25	222.65
			5XX Other Purchased Services	8,140.79	8,572.01
			6XX Supplies and Materials	4,525.45	5,105.68
			810 Dues and Fees	7,659.10	4,838.74
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	154,915.82	156,897.95
			2XX Personal Services - Employee Benefits	35,558.39	39,938.81
			3XX Purchased Professional and Technical Services	0.00	4,332.96
			4XX Purchased Property Services	2,622.24	0.00
			5XX Other Purchased Services	4,737.74	6,340.05
			6XX Supplies and Materials	3,902.98	3,711.89
			810 Dues and Fees	1,120.00	990.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	66,011.94	66,972.54
			2XX Personal Services - Employee Benefits	6,054.09	6,904.90
			3XX Purchased Professional and Technical Services	8,793.03	9,057.50
			4XX Purchased Property Services	250.00	81.25
			5XX Other Purchased Services	3,221.60	3,061.39
			6XX Supplies and Materials	3,642.43	2,047.17
			810 Dues and Fees	150.00	108.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	94,873.51	99,085.79
			2XX Personal Services - Employee Benefits	20,809.70	20,992.25
			3XX Purchased Professional and Technical Services	606.00	5,416.23
			4XX Purchased Property Services	151,282.65	156,998.53
			5XX Other Purchased Services	13,704.01	18,189.29
			6XX Supplies and Materials	19,051.07	12,275.25
			7XX Property and Equipment Acquisition	22,260.82	3,944.80
			810 Dues and Fees	325.95	563.15



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			4XX Purchased Property Services	0.00	4,832.22
			7XX Property and Equipment Acquisition	19,034.88	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	136,874.05	139,920.59
			2XX Personal Services - Employee Benefits	25,866.89	28,598.50
			5XX Other Purchased Services	0.00	94.00
			6XX Supplies and Materials	375.00	1,584.98
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	343.89	2,443.12
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	6,560.00	6,558.00
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	50,077.00	50,089.00
			2XX Personal Services - Employee Benefits	6,674.48	7,223.93
			3XX Purchased Professional and Technical Services	555.00	0.00
			5XX Other Purchased Services	402.99	200.00
			6XX Supplies and Materials	546.77	1,065.93
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	90.56	53.36
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	51.00
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	480.00	0.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.00	26.55
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	3,581.28	5,129.97
			2XX Personal Services - Employee Benefits	88.62	196.68
			5XX Other Purchased Services	3,895.94	2,306.89
			6XX Supplies and Materials	1,602.14	1,621.11
			810 Dues and Fees	2,859.50	655.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	30,719.07	30,923.40
			2XX Personal Services - Employee Benefits	390.71	599.33
			3XX Purchased Professional and Technical Services	490.02	0.00
			4XX Purchased Property Services	1,816.53	428.20



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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		
			5XX Other Purchased Services	83.40	0.00
			6XX Supplies and Materials	3,564.38	8,272.09
			810 Dues and Fees	374.85	200.00
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries	93,957.83	0.00
	781	Education Jobs Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries	78,537.07	1,157.35
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials	16,500.00	20,200.00
940	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	237,806.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,762,691.79</u>	<u>2,544,110.01</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					397,138.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,480,274.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,544,110.01	(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	25,242.06	Less Last Year	16,504.50	(4b)	8,737.56	
					8,737.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					342,040.03	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	45,426.07	7,914.56
1112 District Levy - Personal Property	3,311.85	404.72
1113 District Levy - Heavy Motor Vehicles	33.72	11.65
1114 District Levy - Pers Prop/Mobile Homes	261.03	92.60
1190 Penalties and Interest on Taxes	371.36	332.61
1510 Interest Earnings	611.56	320.79
2220 County On-Schedule Trans Reimb	35,293.50	33,916.86
3210 State On-Schedule Trans Reimb	35,293.50	33,916.86
3444 State School Block Grant	1,248.04	1,248.04
3460 Montana Oil and Gas Tax	5,444.99	1,361.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>127,295.62</b>	<b>79,519.69</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	6,629.48	4,500.00
2XX Personal Services - Employee Benefits	33.59	435.72
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	3,529.20	3,640.44
2XX Personal Services - Employee Benefits	22.71	20.03
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	47,218.86	44,242.68
2XX Personal Services - Employee Benefits	13,484.94	13,777.62
3XX Purchased Professional and Technical Services	180.00	0.00
4XX Purchased Property Services	26,381.93	37,848.59
5XX Other Purchased Services	8,701.01	6,618.15
6XX Supplies and Materials	20,610.93	20,016.38
810 Dues and Fees	165.00	90.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>126,957.65</b>	<b>131,189.61</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						79,229.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,519.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						131,189.61	(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)						27,559.64	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	64,157.02	58,155.44
1112 District Levy - Personal Property	4,250.99	1,752.21
1113 District Levy - Heavy Motor Vehicles	64.94	94.62
1114 District Levy - Pers Prop/Mobile Homes	304.82	221.71
1190 Penalties and Interest on Taxes	348.57	416.95
1510 Interest Earnings	1,487.00	1,256.16
3460 Montana Oil and Gas Tax	6,919.40	1,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	77,532.74	62,897.09

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	230,072.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,897.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	292,969.70	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	109.79	49.91
1611 National School Lunch Program	83,360.92	84,509.87
1632 Daily Adult Sales	5,940.00	5,340.55
1634 Daily Ala Carte Sales	2,780.19	4,878.70
3220 State Food Services Match	486.25	409.70
4550 Federal Child Nutrition	92,233.00	96,523.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>184,910.15</b>	<b>191,711.74</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	66,083.06	70,866.08
2XX Personal Services - Employee Benefits	29,127.02	30,149.37
3XX Purchased Professional and Technical Services	2,947.07	2,444.27
5XX Other Purchased Services	219.09	57.14
6XX Supplies and Materials	87,521.44	88,252.00
810 Dues and Fees	242.00	0.00
8XX Other Expenditures	0.00	115.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>186,139.68</b>	<b>191,883.86</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,776.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	191,711.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	191,883.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,604.35	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1112 District Levy - Personal Property	1.77	0.00
1190 Penalties and Interest on Taxes	1.52	0.00
1510 Interest Earnings	76.52	47.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	79.81	47.34

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,375.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,422.54	(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	1,648.26	996.16
2240 County Retirement Distribution	296,147.21	293,754.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>297,795.47</b>	<b>294,751.02</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	156,867.08	156,390.26
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	9,645.53	9,398.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	10,395.93	16,431.38
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	27,060.91	7,643.20
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	21,057.83	22,196.65
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	9,821.08	9,957.54
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	12,298.99	13,610.17
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,337.28	6,304.88
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	21,695.93	27,504.80
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,706.54	9,870.74
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	457.37	603.61
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	3,835.66	3,609.35
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	8,702.23	9,257.43



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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
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				295,882.36	292,778.01

### Schedule Of Changes Worksheet

Beginning Fund Balance					196,269.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					294,751.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					292,778.01 (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)					198,242.76 (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
<b>120 Rental of Facility</b>	
1910 Rentals	8,000.00
<b>121 Interest</b>	
1510 Interest Earnings	1,852.64
<b>280 Resource Transfers Dist/Coops</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	6,558.00
<b>335 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	7,900.65
<b>336 Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	229,801.82
<b>360 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,727.00
<b>420 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	154,193.58
<b>430 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	44,351.04
<b>431 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	275.42
<b>456 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	23,600.00
<b>465 Title I, Part A, Improvement Grants</b>	
4650 Federal Miscellaneous Grants from OPI	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	478,260.15

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

PRC Program Function Object	2012 Value
<b>120 Rental of Facility</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	3,039.20
<b>280 Resource Transfers Dist/Coops</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	6,558.00
<b>335 Medicaid</b>	
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
335	Medicaid			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			1XX Personal Services - Salaries	8,079.15
			2XX Personal Services - Employee Benefits	43.26
			<b>335 Subtotal</b>	<b>8,122.41</b>
336	Medicaid			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	234,256.38
360	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
	1XXX Instruction			
			6XX Supplies and Materials	1,302.00
	221X Improvement of Instruction Services			
			5XX Other Purchased Services	425.00
			<b>360 Subtotal</b>	<b>1,727.00</b>
365	State OTO Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
	221X Improvement of Instruction Services			
			5XX Other Purchased Services	355.51
367	State OTO FullTime Kindergarten Startup			
	367 OTO Full-time Kindergarten Start-up			
	1XXX Instruction			
			1XX Personal Services - Salaries	14,591.91
			2XX Personal Services - Employee Benefits	86.03
			<b>367 Subtotal</b>	<b>14,677.94</b>
420	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
			1XX Personal Services - Salaries	106,804.75
			2XX Personal Services - Employee Benefits	47,388.83
			<b>420 Subtotal</b>	<b>154,193.58</b>
430	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
			1XX Personal Services - Salaries	29,779.54
			2XX Personal Services - Employee Benefits	10,904.50
	23XX Support Services - General Administration			



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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
430	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		23XX	Support Services - General Administration	
			3XX Purchased Professional and Technical Services	3,667.00
			<b>430 Subtotal</b>	<u>44,351.04</u>
431	Title II, Part D, Ed Technology			
	431 Title II, Part D, Educational Technology			
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	275.00
456	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
		1XXX	Instruction	
			1XX Personal Services - Salaries	21,732.00
			2XX Personal Services - Employee Benefits	1,868.00
			<b>456 Subtotal</b>	<u>23,600.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>491,156.06</u></u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	378,990.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	478,260.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	491,156.06	(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	8,359.33	(4b)
		-8,359.33
		-8,359.33 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	357,735.37	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
120 Rental of Facility	8,000.00	3,039.20	4,960.80
121 Interest	1,852.64	0.00	1,852.64



# Trustees' Financial Summary

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37 Pondera County  
0674 Conrad Elem

**\*\* Recalculated \*\***

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
280 Resource Transfers Dist/Coops	6,558.00	6,558.00	0.00
335 Medicaid	7,900.65	8,122.41	-221.76
336 Medicaid	229,801.82	234,256.38	-4,454.56
360 Gifted and Talented	1,727.00	1,727.00	0.00
365 State OTO Indian Education for All	0.00	355.51	-355.51
367 State OTO FullTime Kindergarten Startup	0.00	14,677.94	-14,677.94
420 Title I Improving Basic Programs	154,193.58	154,193.58	0.00
430 Title II Part A	44,351.04	44,351.04	0.00
431 Title II, Part D, Ed Technology	275.42	275.00	0.42
456 IDEA Part B (Trans from Coop)	23,600.00	23,600.00	0.00
465 Title I, Part A, Improvement Grants	0.00	0.00	0.00
<b>Total</b>	<b>478,260.15</b>	<b>491,156.06</b>	<b>-12,895.91</b>



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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	66.41	55.51
1910 Rentals	772.50	575.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	838.91	630.51

### 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	1,003.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,003.65

### Schedule Of Changes Worksheet

Beginning Fund Balance		10,837.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		630.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,003.65	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		10,464.39	(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	225.82	124.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	225.82	124.48

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	799.07	342.91
2XX Personal Services - Employee Benefits	5.12	1.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	804.19	344.80

#### Schedule Of Changes Worksheet

Beginning Fund Balance	24,650.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	344.80	(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)	24,429.88	(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	77.38	47.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	77.38	47.85

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,477.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.85	(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)	9,525.17	(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
1510 Interest Earnings	223.01	141.49
1900 Other Revenue from Local Sources	0.00	126.86
3281 State Technology Aid	2,530.00	2,509.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,753.01</b>	<b>2,777.92</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
5XX Other Purchased Services	3,642.85	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,642.85</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		25,138.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,777.92	(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)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	126.86		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		-126.86	(4)
		27,789.75	(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	1,181.02	1,656.33
3445 State Combined Fund School Block Grant	24,970.50	24,970.50
3460 Montana Oil and Gas Tax	0.00	83,015.70
<b>940</b>		
9710 Residual Equity Transfers In	237,806.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	263,957.52	109,642.53

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>222X Educational Media Services</b>		
3XX Purchased Professional and Technical Services	240.00	0.00
6XX Supplies and Materials	6,120.00	0.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	25,185.17	1,145.25
5XX Other Purchased Services	449.38	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	4,282.19	0.00
6XX Supplies and Materials	5,265.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	41,542.54	1,145.25



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**\*\* Recalculated \*\***

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

### 29 - Flexibility Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						373,922.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						109,642.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,145.25	(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)						482,419.74	(5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	102,979.75	90,010.34
1112 District Levy - Personal Property	7,038.64	2,741.21
1113 District Levy - Heavy Motor Vehicles	65.79	120.57
1114 District Levy - Pers Prop/Mobile Homes	514.50	348.75
1190 Penalties and Interest on Taxes	569.49	727.78
1510 Interest Earnings	824.00	480.00
3120 State Guaranteed Tax Base Aid	46,410.13	55,496.55
3460 Montana Oil and Gas Tax	11,592.84	5,800.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>169,995.14</b>	<b>155,725.20</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	3,525.49	3,526.91
840 Principal On Debt	75,000.00	80,000.00
850 Interest on Debt	81,990.00	79,815.00
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>160,815.49</b>	<b>163,641.91</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	82,334.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	155,725.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	163,641.91	(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)	74,418.24	(5)



# Trustees' Financial Summary

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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	122.40	19.32
1920 Contributions/Donations from Private Sources	3,216.28	30.40
5200 Sale or Compensation for Loss of Assets	475.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,813.68	49.72

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,813.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,863.40	(5)



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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
1111 District Levy - Real Property	381.93	99.75
1112 District Levy - Personal Property	46.11	0.00
1113 District Levy - Heavy Motor Vehicles	30.46	21.04
1114 District Levy - Pers Prop/Mobile Homes	10.54	0.35
1190 Penalties and Interest on Taxes	76.05	12.21
1510 Interest Earnings	1,899.16	1,137.32
1900 Other Revenue from Local Sources	0.00	12.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,444.25</b>	<b>1,283.17</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	19,228.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>19,228.57</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	232,898.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,283.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,228.57	(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)	214,953.20	(5)



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**\*\* Recalculated \*\***

## 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	40.14	22.91
1920 Contributions/Donations from Private Sources	647.05	484.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	687.19	507.11

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	120.00	0.00
4XX Purchased Property Services	275.80	0.00
6XX Supplies and Materials	0.00	2,176.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	395.80	2,176.79

#### Schedule Of Changes Worksheet

Beginning Fund Balance		5,074.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		507.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,176.79	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,404.52	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	34,056.86	32,250.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34,056.86	32,250.24

### 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	32,884.64	31,339.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	32,884.64	31,339.70

### Schedule Of Changes Worksheet

Beginning Fund Balance	20,900.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,250.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,339.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,810.59	(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	5.88	3.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5.88	3.65

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	721.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.65	(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)	725.30	(5)



# Trustees' Financial Summary

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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	143,434.05	112,750.76
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	11,724.00	11,732.00
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	27,726.33	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,436,091.37	1,220,214.22
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,718.68	22,939.06
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	114,336.75	101,466.62
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	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	59,617.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	59,617.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,871.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	85,849.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	179,199.19
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

FY2011-12

Submit ID: 0674-73422891

37 Pondera County  
0674 Conrad Elem

**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	139,920.59	0.00	0.00	0.00	
280	1XXX	2XX	28,598.50	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	94.00	0.00	0.00	0.00	
280	1XXX	6XX	1,584.98	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	2,443.12	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	6,558.00	0.00	0.00	0.00	
<b>Totals</b>			179,199.19	0.00	0.00	0.00	179,199.19

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	18,800.00	0.00	0.00	0.00	18,800.00
Land Improvements	155,761.80	0.00	0.00	0.00	155,761.80
Buildings	6,075,845.88	0.00	0.00	0.00	6,075,845.88
*** Machinery and Equipment	1,018,279.78	-4,857.45	105,558.00	61,694.40	1,057,285.93
Totals at Historical Cost	7,268,687.46	-4,857.45	105,558.00	61,694.40	7,307,693.61
Less Accumulated Depreciation For:					
Improvement Accum	85,635.63	0.00	7,788.09	0.00	93,423.72
Building Accum	2,749,509.51	0.00	128,914.00	0.00	2,878,423.51
Machinery and Equipment Accum	415,068.72	0.00	63,298.94	0.00	478,367.66
Total Accumulated Depreciation	3,250,213.86	0.00	200,001.03	0.00	3,450,214.89
Governmental Activities, Capital Assets, net	4,018,473.60	-4,857.45	-94,443.03	61,694.40	3,857,478.72

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

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

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	151,104.93	0.00	0.00
General Administration (23XX)	1,742.18	0.00	0.00
Operations and Maintenance (26XX)	10,644.87	0.00	0.00
Transportation (27XX)	34,764.23	0.00	0.00
Food Service (31XX)	201.39	0.00	0.00
Extracurricular (34XX, 35XX)	1,543.43	0.00	0.00
Total Depreciation for FY2012	200,001.03	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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## 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-
<b>Governmental Activities*</b>							
Bonds							
07/17/2008	1,980,000.00	0.00	80,000.00	0.00	1,900,000.00	85,000.00	1,815,000.00
Capital Leases	0.00	73,224.00	12,204.00	0.00	61,020.00	61,020.00	0.00
Compensated Absences	179,729.54	0.00	0.00	55,713.31	124,016.23	124,016.23	0.00
Total Governmental Activity							
Long-Term Liabilities	2,159,729.54	73,224.00	92,204.00	55,713.31	2,085,036.23	270,036.23	1,815,000.00

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

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