



Trustees' Financial Summary

FY2011-12

Submit ID: 0614-91618901

**34 Park County
0614 Gardiner Elem**

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: Tamara Cunningham

Phone #: (406) 848-7563

(Signature)

(Date)

Chair, Board of Trustees: Beth Dreyer

(Signature)

(Date)

County Superintendent: Ed Barich

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
002	Box Tops for Education	LOCAL		
101	PL-604-EL, Yellowstone Nat'l Park Contract	FEDERAL		
107	Metal Mines Transfer	LOCAL		
110	United Way-After School Program Grant	LOCAL		
111	Explore Yellowstone	LOCAL	local	
115	Expedition Yellowstone	LOCAL		
123	OTO Indian Ed for All	STATE		
125	Other restricted grants recieved from Fed gov't	FEDERAL		
141	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
199	United Way	LOCAL		
211	10-11 PL604	FEDERAL		
280	Medicaid	STATE	local	State
357	Medicaid	STATE		State
459	RTI TRACKING	LOCAL		
555	Misc-Misc	LOCAL		
604	PL604 20-11	FEDERAL		
750	SPED PASS THROUGH	LOCAL		
777	Response to Intervention	STATE		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,749.25	17,445.54	288,829.07	19.30
02	Taxes Receivable - Real and Personal (120-149)	28,916.05	1,664.26	4,021.13	
03	Taxes Receivable - Protested (150-159)	13,395.10	1,125.75	2,091.13	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	38,680.04	5,773.87	6,548.22	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	137,740.44	26,009.42	301,489.55	19.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	42,311.15	2,790.01	6,112.26	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	42,311.15	2,790.01	6,112.26	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	95,429.29	23,219.41	295,377.29	19.30
52	TOTAL FUND BALANCE/EQUITY	95,429.29	23,219.41	295,377.29	19.30
53	TOTAL LIABILITIES AND FUND BALANCE	137,740.44	26,009.42	301,489.55	19.30



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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)		44,241.57	1,110,689.75	
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)		33,499.81	189,840.54	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		77,741.38	1,300,530.29	
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		77,741.38	1,300,530.29	
52	TOTAL FUND BALANCE/EQUITY		77,741.38	1,300,530.29	
53	TOTAL LIABILITIES AND FUND BALANCE		77,741.38	1,300,530.29	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,045.14
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				3,045.14
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				3,045.14
52	TOTAL FUND BALANCE/EQUITY				3,045.14
53	TOTAL LIABILITIES AND FUND BALANCE				3,045.14



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			39,930.60	
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			39,930.60	
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			39,930.60	
52	TOTAL FUND BALANCE/EQUITY			39,930.60	
53	TOTAL LIABILITIES AND FUND BALANCE			39,930.60	



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,192.38			3.26
02	Taxes Receivable - Real and Personal (120-149)				82.13
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,192.38			85.39
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				82.13
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				82.13
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	12,192.38			3.26
52	TOTAL FUND BALANCE/EQUITY	12,192.38			3.26
53	TOTAL LIABILITIES AND FUND BALANCE	12,192.38			85.39



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,893.69			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,893.69			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	5,893.69			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,893.69			
53	TOTAL LIABILITIES AND FUND BALANCE	5,893.69			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	83,074.87	29,982.06		
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	83,074.87	29,982.06		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	67,033.18	29,982.06		
24	Other Current Liabilities (621-679)	16,041.69			
35	TOTAL LIABILITIES	83,074.87	29,982.06		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	83,074.87	29,982.06		



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Balance Sheet

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



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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	293,574.62
1111 District Levy - Real Property	303,982.33	0.00
1112 District Levy - Personal Property	2,205.64	0.00
1114 District Levy - Pers Prop/Mobile Homes	2,658.53	0.00
1190 Penalties and Interest on Taxes	1,712.47	1,416.60
1510 Interest Earnings	275.54	1,472.60
1900 Other Revenue from Local Sources	694.04	0.00
3110 Direct State Aid	361,038.35	420,729.85
3111 Quality Educator	42,770.52	45,417.06
3112 At Risk Student	0.00	775.25
3113 Indian Education For All	3,345.60	3,243.60
3115 State Spec Ed Allowable Cost Pymt to Districts	30,633.05	24,875.40
3120 State Guaranteed Tax Base Aid	155,995.85	142,767.56
3444 State School Block Grant	54,763.94	54,763.94
3730 HB645 State Special Education Allowable Costs	1,350.56	0.00
6100 Material Prior Period Revenue Adjustments	0.00	1,700.36
7800 ARRA - State Fiscal Stabilization Fund	40,738.66	0.00
7810 Education Jobs Fund	34,052.46	493.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,036,217.54	991,230.29

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	327,428.73	406,402.83
2XX Personal Services - Employee Benefits	121,038.67	124,496.76
3XX Purchased Professional and Technical Services	2,031.00	2,497.00
4XX Purchased Property Services	823.46	215.00
5XX Other Purchased Services	1,648.88	2,539.43
6XX Supplies and Materials	11,118.42	8,094.78
810 Dues and Fees	479.67	102.89
8XX Other Expenditures	0.00	14.25
21XX Support Services - Students		
1XX Personal Services - Salaries	19,065.86	15,795.30
2XX Personal Services - Employee Benefits	8,988.99	6,817.59
5XX Other Purchased Services	190.88	24.00
6XX Supplies and Materials	0.00	300.00
222X Educational Media Services		
1XX Personal Services - Salaries	51,690.86	49,696.14
2XX Personal Services - Employee Benefits	16,021.07	8,518.96



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			3XX Purchased Professional and Technical Services	5,183.80	2,805.98
			4XX Purchased Property Services	510.95	1,451.80
			5XX Other Purchased Services	0.00	506.76
			6XX Supplies and Materials	7,510.67	2,497.39
			7XX Property and Equipment Acquisition	0.00	8,683.10
			8XX Other Expenditures	114.40	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	65,633.02	47,748.59
			2XX Personal Services - Employee Benefits	12,876.47	12,403.44
			3XX Purchased Professional and Technical Services	12,720.74	23,994.58
			4XX Purchased Property Services	3,010.77	3,582.55
			5XX Other Purchased Services	3,412.82	17,357.53
			6XX Supplies and Materials	514.34	564.58
			810 Dues and Fees	1,867.37	85.75
			820 Judgments Against the School District	0.00	5,000.00
			8XX Other Expenditures	0.00	10.20
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	13,899.40	31,026.18
			2XX Personal Services - Employee Benefits	852.41	1,022.46
			3XX Purchased Professional and Technical Services	5,511.72	0.00
			4XX Purchased Property Services	5,081.12	4,588.36
			5XX Other Purchased Services	3,592.27	2,281.83
			6XX Supplies and Materials	6,848.11	3,490.89
			810 Dues and Fees	2,435.31	2,787.80
			8XX Other Expenditures	0.00	623.65
	25XX Support Services - Business				
			1XX Personal Services - Salaries	15,137.54	15,896.59
			2XX Personal Services - Employee Benefits	59.79	73.11
			3XX Purchased Professional and Technical Services	3,483.20	0.00
			5XX Other Purchased Services	1,766.61	517.95
			6XX Supplies and Materials	2,031.00	3,164.75
			810 Dues and Fees	134.52	130.00
			8XX Other Expenditures	0.00	2.90
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	42,965.05	30,855.19
			2XX Personal Services - Employee Benefits	14,104.20	1,800.87
			3XX Purchased Professional and Technical Services	4,438.75	0.00
			4XX Purchased Property Services	45,183.22	3,783.56
			5XX Other Purchased Services	1,293.78	20.80
			6XX Supplies and Materials	9,114.45	0.00
			7XX Property and Equipment Acquisition	20.00	0.00
			810 Dues and Fees	94.00	0.00
	27XX Student Transportation Services				



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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				
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	1,330.11
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,270.64	42,875.45
			2XX Personal Services - Employee Benefits	9,485.25	7,707.12
			5XX Other Purchased Services	630.13	1,090.89
			6XX Supplies and Materials	474.53	1,275.59
			810 Dues and Fees	0.00	38.40
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	3,810.81
			2XX Personal Services - Employee Benefits	0.00	1,080.87
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	0.00	7,681.33
			2XX Personal Services - Employee Benefits	0.00	1,757.79
		24XX Support Services - School Administration			
			5XX Other Purchased Services	59.51	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,124.19	37,047.01
			2XX Personal Services - Employee Benefits	5,498.85	5,361.92
			6XX Supplies and Materials	0.00	1,002.30
	710 School Sponsored Extracurricular Activities				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	69.93
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	351.76
			2XX Personal Services - Employee Benefits	0.00	17.77
			4XX Purchased Property Services	595.56	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,222.22	490.56
			2XX Personal Services - Employee Benefits	181.08	35.16
			5XX Other Purchased Services	900.00	60.53
			6XX Supplies and Materials	399.00	597.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	469.98
			2XX Personal Services - Employee Benefits	0.00	8.70
			4XX Purchased Property Services	850.45	1,078.31
			5XX Other Purchased Services	14.03	0.00
			6XX Supplies and Materials	143.72	0.00
		35XX Extracurricular - Athletics			



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	10,720.16	2,389.02
			2XX Personal Services - Employee Benefits	1,830.47	160.77
			5XX Other Purchased Services	95.20	0.00
			6XX Supplies and Materials	0.00	182.51
			810 Dues and Fees	1,567.50	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			6XX Supplies and Materials	40,738.66	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	34,052.46	0.00
			2XX Personal Services - Employee Benefits	0.00	493.45
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	183.42	24,111.69
			2XX Personal Services - Employee Benefits	12.71	334.69
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,222.10	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,030,200.13	997,185.49

Schedule Of Changes Worksheet

Beginning Fund Balance					101,384.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					991,230.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					997,185.49	(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)
					95,429.29	(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	0.00	14,223.95
1111 District Levy - Real Property	56,215.03	0.00
1112 District Levy - Personal Property	277.64	0.00
1114 District Levy - Pers Prop/Mobile Homes	296.87	0.00
1190 Penalties and Interest on Taxes	189.74	142.89
1510 Interest Earnings	282.42	289.45
2220 County On-Schedule Trans Reimb	7,950.79	9,079.28
3210 State On-Schedule Trans Reimb	7,950.80	9,079.29
3444 State School Block Grant	2,821.15	2,821.15
6100 Material Prior Period Revenue Adjustments	9,658.01	-30,457.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,642.45	5,178.61

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,079.28	7,463.62
2XX Personal Services - Employee Benefits	2,469.61	1,491.62
24XX Support Services - School Administration		
810 Dues and Fees	0.00	115.57
25XX Support Services - Business		
1XX Personal Services - Salaries	4,944.68	2,037.17
2XX Personal Services - Employee Benefits	21.49	9.48
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	19,868.81
27XX Student Transportation Services		
1XX Personal Services - Salaries	12,781.13	10,732.64
2XX Personal Services - Employee Benefits	1,867.14	789.07
3XX Purchased Professional and Technical Services	695.82	664.02
4XX Purchased Property Services	10,758.04	10,700.77
5XX Other Purchased Services	442.59	1,884.02
6XX Supplies and Materials	15,075.06	0.00
810 Dues and Fees	2,094.00	0.00
101 PL-604-EL, Yellowstone Nat'l Park Contract		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	240.67	0.00



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

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

61,469.51

55,756.79

Schedule Of Changes Worksheet

Beginning Fund Balance						73,797.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,178.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,756.79	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,219.41	(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	41,150.01
1111 District Levy - Real Property	36,684.50	0.00
1112 District Levy - Personal Property	367.27	0.00
1114 District Levy - Pers Prop/Mobile Homes	380.48	0.00
1190 Penalties and Interest on Taxes	223.88	245.53
1510 Interest Earnings	7,612.42	3,144.73
6100 Material Prior Period Revenue Adjustments	5,916.00	24,901.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,184.55	69,441.54

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		
6XX Supplies and Materials	0.00	1,308.01
7XX Property and Equipment Acquisition	121,102.06	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	121,102.06	51,308.01

Schedule Of Changes Worksheet

Beginning Fund Balance	277,243.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,441.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,308.01	(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)	295,377.29	(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	20.65	2.95
1611 National School Lunch Program	50,831.15	52,856.80
1623 Milk Sales	1,847.00	1,734.90
1630 Catering Sales	0.00	659.26
1632 Daily Adult Sales	9,692.24	6,903.00
1900 Other Revenue from Local Sources	136.99	192.84
4550 Federal Child Nutrition	18,860.24	19,642.20
6100 Material Prior Period Revenue Adjustments	4,440.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,828.27	81,991.95

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	53,889.52	28,992.73
2XX Personal Services - Employee Benefits	3,494.11	2,364.68
3XX Purchased Professional and Technical Services	4,440.00	80.00
4XX Purchased Property Services	668.72	250.13
5XX Other Purchased Services	2,073.92	1,853.50
6XX Supplies and Materials	24,204.35	53,245.30
810 Dues and Fees	417.08	138.75
8XX Other Expenditures	0.00	1.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,187.70	86,926.22



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

Schedule Of Changes Worksheet

Beginning Fund Balance						4,953.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,991.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,926.22	(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)						19.30	(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	125.97	403.44
2240 County Retirement Distribution	144,086.64	116,335.11
6100 Material Prior Period Revenue Adjustments	12,948.70	1,412.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,161.31	118,151.29

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	64,102.57	62,873.71
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,960.90	2,639.54
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,018.10	8,089.51
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,597.64	9,012.03
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,076.41	5,348.19
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,174.81	3,007.43
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,174.23	6,573.48
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,486.68	1,329.28
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,692.10	5,675.70
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	420.23
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	1,199.05
392 State Career & Technical Ed Entitlement - Business		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,322.43
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,297.69	1,878.28
397 State Career & Technical Ed Entitlement - Trades & Industry		



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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	
	397 State Career & Technical Ed Entitlement - Trades & Industry					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	362.99	1,582.66	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	0.00	42.53	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	314.39	72.68	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	0.00	38.26	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	922.42	199.03	
	910 Food Services					
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	0.00	160.59	
		31XX Food Services				
			2XX Personal Services - Employee Benefits	8,455.36	7,360.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				121,636.29	119,824.80	

Schedule Of Changes Worksheet

Beginning Fund Balance						79,414.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						118,151.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						119,824.80	(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)						77,741.38	(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
002 Box Tops for Education	
1800 Revenue from Community Services Activities	293.50
101 PL-604-EL, Yellowstone Nat'l Park Contract	
1510 Interest Earnings	1,124.74
6100 Material Prior Period Revenue Adjustments	-513.87
101 Subtotal	610.87
107 Metal Mines Transfer	
1510 Interest Earnings	513.39
6100 Material Prior Period Revenue Adjustments	116,667.10
107 Subtotal	117,180.49
111 Explore Yellowstone	
1920 Contributions/Donations from Private Sources	4,015.00
115 Expedition Yellowstone	
6100 Material Prior Period Revenue Adjustments	7,000.00
125 Other restricted grants recieved from Fed gov't	
1900 Other Revenue from Local Sources	454.50
6100 Material Prior Period Revenue Adjustments	-7,000.00
125 Subtotal	-6,545.50
141 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,892.00
199 United Way	
1920 Contributions/Donations from Private Sources	8,000.00
357 Medicaid	
3357 Montana Administrative Claiming Reimbursement	6,581.74
555 Misc-Misc	
6100 Material Prior Period Revenue Adjustments	-116,667.10
604 PL604 20-11	
1510 Interest Earnings	2,648.53
4800 Federal Revenue in Lieu of Taxes	497,964.85
604 Subtotal	500,613.38
750 SPED PASS THROUGH	
5700 Resources Transferred from Other School Districts or Cooperatives	1,719.44
777 Response to Intervention	
4580 IDEA, Part D, State Program Improvement	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	543,693.82



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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
280	Medicaid			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		3XX Purchased Professional and Technical Services		1,200.00
		6XX Supplies and Materials		185.00
		280 Subtotal		<u>1,385.00</u>
555	Misc-Misc			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX Personal Services - Salaries		1,950.00
		2XX Personal Services - Employee Benefits		169.42
		6XX Supplies and Materials		84.07
		555 Subtotal		<u>2,203.49</u>
604	PL604 20-11			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX Personal Services - Salaries		13,858.46
		2XX Personal Services - Employee Benefits		1,773.96
		3XX Purchased Professional and Technical Services		3,738.90
		4XX Purchased Property Services		135.00
		5XX Other Purchased Services		154.00
		6XX Supplies and Materials		11,201.87
		810 Dues and Fees		7.44
	21XX Support Services - Students			
		3XX Purchased Professional and Technical Services		397.00
	222X Educational Media Services			
		1XX Personal Services - Salaries		8,148.64
		2XX Personal Services - Employee Benefits		967.23
		4XX Purchased Property Services		53.86
		5XX Other Purchased Services		65.50
		6XX Supplies and Materials		3,952.55
	23XX Support Services - General Administration			
		1XX Personal Services - Salaries		14,174.10
		2XX Personal Services - Employee Benefits		2,501.26
		3XX Purchased Professional and Technical Services		115.59
		4XX Purchased Property Services		514.06
		5XX Other Purchased Services		943.46
		6XX Supplies and Materials		374.17
		810 Dues and Fees		102.37
	24XX Support Services - School Administration			
		3XX Purchased Professional and Technical Services		1,506.50
		4XX Purchased Property Services		582.51



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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	
604	PL604	20-11			
	1XX	Regular Education Programs - Elementary/Secondary			
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	148.12	
		6XX	Supplies and Materials	853.50	
		810	Dues and Fees	58.87	
		8XX	Other Expenditures	1,182.34	
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	3,503.50	
		5XX	Other Purchased Services	97.75	
		6XX	Supplies and Materials	685.43	
		810	Dues and Fees	8.33	
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	8,160.67	
		2XX	Personal Services - Employee Benefits	2,819.22	
		4XX	Purchased Property Services	8,964.24	
		5XX	Other Purchased Services	44.40	
		6XX	Supplies and Materials	3,324.13	
		810	Dues and Fees	31.00	
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	914.37	
		2XX	Personal Services - Employee Benefits	187.29	
		4XX	Purchased Property Services	94.95	
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	81.64
			2XX	Personal Services - Employee Benefits	13.28
			5XX	Other Purchased Services	1,533.51
			6XX	Supplies and Materials	110.27
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			3XX	Purchased Professional and Technical Services	338.94
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX	Supplies and Materials	195.89
	397	State Career & Technical Ed Entitlement - Trades & Industry			
		1XXX	Instruction		
			3XX	Purchased Professional and Technical Services	151.91
			6XX	Supplies and Materials	1,094.02
		26XX	Operation and Maintenance of Plant Services		
			6XX	Supplies and Materials	205.04
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		



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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
604 PL604 20-11	
710 School Sponsored Extracurricular Activities	
27XX Student Transportation Services	
1XX Personal Services - Salaries	1,010.71
2XX Personal Services - Employee Benefits	158.86
4XX Purchased Property Services	1,367.62
8XX Other Expenditures	75.00
34XX Extracurricular - Activities	
1XX Personal Services - Salaries	1,423.26
2XX Personal Services - Employee Benefits	218.38
6XX Supplies and Materials	1,018.08
720 School Sponsored Athletics	
27XX Student Transportation Services	
1XX Personal Services - Salaries	4.19
2XX Personal Services - Employee Benefits	0.35
4XX Purchased Property Services	69.51
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	12,461.69
2XX Personal Services - Employee Benefits	1,643.82
5XX Other Purchased Services	237.30
910 Food Services	
31XX Food Services	
1XX Personal Services - Salaries	11.14
2XX Personal Services - Employee Benefits	2.28
604 Subtotal	119,773.23
750 SPED PASS THROUGH	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,480.00
2XX Personal Services - Employee Benefits	239.44
750 Subtotal	1,719.44
777 Response to Intervention	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	173,960.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						930,797.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						543,693.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						173,960.66	(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)						1,300,530.29	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Box Tops for Education	293.50	0.00	293.50
101 PL-604-EL, Yellowstone Nat'l Park Contract	610.87	5,113.96	-4,503.09
107 Metal Mines Transfer	117,180.49	1,809.70	115,370.79
111 Explore Yellowstone	4,015.00	532.06	3,482.94
115 Expedition Yellowstone	7,000.00	4,320.00	2,680.00
123 OTO Indian Ed for All	0.00	2,116.32	-2,116.32
125 Other restricted grants recieved from Fed gov't	-6,545.50	2,025.00	-8,570.50
141 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	18,892.00	18,892.00	0.00
199 United Way	8,000.00	8,383.47	-383.47
211 10-11 PL604	0.00	3,186.99	-3,186.99
280 Medicaid	0.00	1,385.00	-1,385.00
357 Medicaid	6,581.74	0.00	6,581.74
555 Misc-Misc	-116,667.10	2,203.49	-118,870.59
604 PL604 20-11	500,613.38	119,773.23	380,840.15
750 SPED PASS THROUGH	1,719.44	1,719.44	0.00
777 Response to Intervention	2,000.00	2,500.00	-500.00
Total	<u>543,693.82</u>	<u>173,960.66</u>	<u>369,733.16</u>



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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	0.00	81.68
5300 Operating Transfers from Other Funds	2,222.10	0.00
6100 Material Prior Period Revenue Adjustments	97.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,319.72</u>	<u>81.68</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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20.77	34.04
2XX Personal Services - Employee Benefits	0.00	4,639.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>20.77</u>	<u>4,673.09</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	7,636.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,673.09	(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)	3,045.14	(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	0.00	3.29
4820 Federal Impact Aid - Title VIII	143,275.86	160,193.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	143,275.86	160,197.19

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	53,498.99	0.00
2XX Personal Services - Employee Benefits	1,218.60	0.00
5XX Other Purchased Services	0.00	547.57
6XX Supplies and Materials	350.56	380.88
7XX Property and Equipment Acquisition	0.00	10,026.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	84.15
3XX Purchased Professional and Technical Services	1,886.55	2,273.00
4XX Purchased Property Services	495.03	420.67
6XX Supplies and Materials	985.18	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,385.85	1,429.80
2XX Personal Services - Employee Benefits	1,384.70	777.20
3XX Purchased Professional and Technical Services	2,043.47	906.59
4XX Purchased Property Services	1,239.97	3,071.10
5XX Other Purchased Services	2,095.41	581.89
6XX Supplies and Materials	329.10	691.01
810 Dues and Fees	1,387.12	336.00
820 Judgments Against the School District	0.00	5,000.00
24XX Support Services - School Administration		
4XX Purchased Property Services	624.95	0.00
5XX Other Purchased Services	123.66	587.27
6XX Supplies and Materials	322.58	20.00
810 Dues and Fees	14,210.97	384.17
25XX Support Services - Business		
1XX Personal Services - Salaries	2,113.37	2,228.29
2XX Personal Services - Employee Benefits	12.52	10.81
5XX Other Purchased Services	422.15	996.71
6XX Supplies and Materials	954.76	233.23
810 Dues and Fees	185.62	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,103.10	13,826.43



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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
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,411.67	3,912.18
			3XX Purchased Professional and Technical Services	2,437.50	1,831.25
			4XX Purchased Property Services	23,853.63	54,805.39
			5XX Other Purchased Services	0.00	419.57
			6XX Supplies and Materials	5,144.69	17,310.96
			7XX Property and Equipment Acquisition	959.00	23,731.00
			810 Dues and Fees	0.00	60.59
		27XX Student Transportation Services			
			6XX Supplies and Materials	4,522.02	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	90.00	0.00
			6XX Supplies and Materials	0.00	660.47
		23XX Support Services - General Administration			
			5XX Other Purchased Services	16.25	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	103.35
			6XX Supplies and Materials	0.00	434.94
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			4XX Purchased Property Services	455.59	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	370.48	0.00
			2XX Personal Services - Employee Benefits	11.04	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	82.31
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	270.00	54.00
			2XX Personal Services - Employee Benefits	19.74	3.23
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,812.38	1,370.84
			2XX Personal Services - Employee Benefits	277.26	82.04
			6XX Supplies and Materials	0.00	159.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>144,025.46</u>	<u>149,834.86</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,568.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						160,197.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						149,834.86	(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)						39,930.60	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	10.99	76.22
3281 State Technology Aid	1,090.94	1,057.52
3445 State Combined Fund School Block Grant	4,967.64	4,967.64
6100 Material Prior Period Revenue Adjustments	0.00	77.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,069.57	6,178.49

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	27.84
810 Dues and Fees	0.00	27.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	55.68

Schedule Of Changes Worksheet

Beginning Fund Balance	6,069.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,178.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	12,192.38	(5)



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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
1110 District Tax Levy	0.00	1.97
1111 District Levy - Real Property	67.09	0.00
1112 District Levy - Personal Property	0.02	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.50	0.00
1190 Penalties and Interest on Taxes	15.83	1.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83.44	3.26

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	83.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	83.44	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.26	(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)	3.26	(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	97.12	80.06
1920 Contributions/Donations from Private Sources	250.00	250.00
6100 Material Prior Period Revenue Adjustments	0.00	34.99
9710 Residual Equity Transfers In	83.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	430.56	365.05

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
8XX Other Expenditures	21.35	34.99
24XX Support Services - School Administration		
8XX Other Expenditures	0.00	34.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21.35	69.98

Schedule Of Changes Worksheet

Beginning Fund Balance	5,598.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	365.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69.98	(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)	5,893.69	(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	19,393.40	29,347.37
XX	39X 1XXX 112	Certified Teacher Staff Salaries	10,812.17	37,047.01
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	351,687.39	385,976.35
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,104.30	4,314.49
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	948.19	701.06
XX	XXX 26XX 41X	Energy Utility Services	53,755.47	56,364.38
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



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,130.85
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,130.85

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,376.46
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,868.26
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,940.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	42,875.45	0.00	0.00	0.00	
280	1XXX	2XX	7,707.12	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	1,090.89	0.00	0.00	0.00	
280	1XXX	6XX	1,275.59	0.00	0.00	660.47	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	3,810.81	0.00	0.00	0.00	
280	21XX	2XX	1,080.87	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	7,681.33	0.00	0.00	0.00	
280	221X	2XX	1,757.79	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			67,279.85	0.00	0.00	660.47	67,940.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	25,937.50	0.00	0.00	0.00	25,937.50
Land Improvements	158,767.34	0.00	0.00	0.00	158,767.34
Buildings	2,133,374.92	0.00	14,456.00	0.00	2,147,830.92
Machinery and Equipment	463,326.00	-959.01	72,400.00	0.00	534,766.99
Totals at Historical Cost	2,781,405.76	-959.01	86,856.00	0.00	2,867,302.75
Less Accumulated Depreciation For:					
Improvement Accum	122,429.80	0.00	6,521.71	0.00	128,951.51
Building Accum	885,375.81	-800.00	47,540.90	0.00	932,116.71
Machinery and Equipment Accum	264,432.79	-10,190.44	72,590.98	0.00	326,833.33
Total Accumulated Depreciation	1,272,238.40	-10,990.44	126,653.59	0.00	1,387,901.55
Governmental Activities, Capital Assets, net	1,509,167.36	10,031.43	-39,797.59	0.00	1,479,401.20

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	6,121.10	0.00	0.00
Support Services Students (21XX)	5,430.70	0.00	0.00
Operations and Maintenance (26XX)	57,437.28	0.00	0.00
Transportation (27XX)	33,865.84	0.00	0.00
Extracurricular (34XX, 35XX)	23,798.67	0.00	0.00
Total Depreciation for FY2012	126,653.59	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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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-
Governmental Activities*							
Compensated Absences	38,289.31	0.00	0.00	11,728.00	26,561.31	2,656.00	23,905.31
Total Governmental Activity							
Long-Term Liabilities	38,289.31	0.00	0.00	11,728.00	26,561.31	2,656.00	23,905.31

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.