



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 1191-50416650**

**34 Park County  
1191 Gardiner H S**

**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 #
101	PL-604	LOCAL	local	local
107	Restore Metal Mines	LOCAL		
122	State OTO Indian Education for All	STATE	state	state
123	OTO IEFA	STATE		
135	Exxon Grant	LOCAL		
201	PL-604 HS	FEDERAL		
208	HS METAL MINES RESIDUAL	LOCAL		
210	PL604 TRANSPORTATION	FEDERAL		
211	10-11 PL604	FEDERAL		
223	IEFA	STATE		
225	Other Revenue from Local Sources	LOCAL		
241	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
280	Medicaid	STATE		State
288	Medicaid	STATE		State
310	Memory Bricks	LOCAL		
422	Title I - Schoolwide	FEDERAL		Federal
516	Vo Ed Business/Marketing	STATE		State
526	Reimbursements	LOCAL		
536	Vo Ed Tech Ed/Industrial Arts	STATE		State
555	Orphaned cash	FEDERAL		unknown
652	Academic Achievement Awards	STATE		
714	Montana Model UN	LOCAL		
830	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A



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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)	59,058.34	24,047.08	253,605.03	
02	Taxes Receivable - Real and Personal (120-149)	17,104.72	4,386.00	3,821.74	
03	Taxes Receivable - Protested (150-159)	6,306.78	1,411.20	1,307.27	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	20,295.41	8,047.84	4,984.71	
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>	102,765.25	37,892.12	263,718.75	
<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)	23,411.50	5,797.20	5,129.01	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	23,411.50	5,797.20	5,129.01	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	79,353.75	32,094.92	258,589.74	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	79,353.75	32,094.92	258,589.74	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	102,765.25	37,892.12	263,718.75	



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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)	-0.04	57,738.19	597,816.09	11,986.71
02	Taxes Receivable - Real and Personal (120-149)	0.82			297.13
03	Taxes Receivable - Protested (150-159)				47.49
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	0.82	36,428.95	28,494.23	345.14
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>	1.60	94,167.14	626,310.32	12,676.47
<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)	1.64			344.62
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1.64			344.62
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-0.04	94,167.14	626,310.32	12,331.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-0.04	94,167.14	626,310.32	12,331.85
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1.60	94,167.14	626,310.32	12,676.47



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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)	26,598.41			3,891.12
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>	26,598.41			3,891.12
<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	26,598.41			3,891.12
52	<b>TOTAL FUND BALANCE/EQUITY</b>	26,598.41			3,891.12
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	26,598.41			3,891.12



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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)			45,401.60	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			45,401.60	
<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			45,401.60	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			45,401.60	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			45,401.60	



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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)	5,774.39			2.57
02	Taxes Receivable - Real and Personal (120-149)				179.07
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>	5,774.39			181.64
<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)				179.07
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				179.07
<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	5,774.39			2.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,774.39			2.57
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,774.39			181.64



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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)	5,476.90			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,476.90			
<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	5,476.90			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,476.90			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,476.90			



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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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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)			40,662.18	50,020.51
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>			40,662.18	50,020.51
<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)			755.44	
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			39,906.74	50,020.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>			40,662.18	50,020.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			40,662.18	50,020.51



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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)				
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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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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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
1110 District Tax Levy	0.00	183,907.91
1111 District Levy - Real Property	196,504.83	0.00
1112 District Levy - Personal Property	1,739.94	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,330.02	0.00
1190 Penalties and Interest on Taxes	974.59	933.62
1510 Interest Earnings	149.34	1,263.88
1900 Other Revenue from Local Sources	4.54	0.00
3110 Direct State Aid	331,971.16	385,153.28
3111 Quality Educator	31,454.28	30,724.20
3112 At Risk Student	0.00	611.92
3113 Indian Education For All	2,040.00	1,958.40
3115 State Spec Ed Allowable Cost Pymt to Districts	26,490.76	24,961.30
3120 State Guaranteed Tax Base Aid	154,863.15	153,880.36
3444 State School Block Grant	43,683.97	43,683.97
3730 HB645 State Special Education Allowable Costs	849.41	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-860.89
7800 ARRA - State Fiscal Stabilization Fund	37,458.80	0.00
7810 Education Jobs Fund	31,310.90	451.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>860,825.69</b>	<b>826,669.67</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>		
1XX Personal Services - Salaries	105,125.83	217,514.06
2XX Personal Services - Employee Benefits	63,654.47	70,890.84
3XX Purchased Professional and Technical Services	0.00	320.00
4XX Purchased Property Services	795.95	0.00
5XX Other Purchased Services	2,613.31	2,717.67
6XX Supplies and Materials	7,712.82	8,987.04
810 Dues and Fees	45.00	4.23
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	18,174.34	9,769.49
2XX Personal Services - Employee Benefits	6,250.40	4,543.36
3XX Purchased Professional and Technical Services	0.00	200.00
5XX Other Purchased Services	15.93	45.50
6XX Supplies and Materials	0.00	849.38
8XX Other Expenditures	0.00	89.19
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	0.00	1,952.86



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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>22XX Educational Media Services</b>				
			1XX Personal Services - Salaries	39,955.52	42,006.79
			2XX Personal Services - Employee Benefits	11,118.04	8,262.55
			3XX Purchased Professional and Technical Services	5,828.73	3,019.93
			5XX Other Purchased Services	260.22	1,950.16
			6XX Supplies and Materials	6,686.39	3,400.55
			7XX Property and Equipment Acquisition	0.00	5,321.90
			810 Dues and Fees	67.50	23.36
			8XX Other Expenditures	0.00	84.15
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	68,466.62	48,664.67
			2XX Personal Services - Employee Benefits	14,041.64	10,445.13
			3XX Purchased Professional and Technical Services	14,524.74	21,481.25
			4XX Purchased Property Services	2,533.74	3,835.62
			5XX Other Purchased Services	2,983.02	17,421.02
			6XX Supplies and Materials	328.85	513.68
			810 Dues and Fees	1,423.13	193.99
			8XX Other Expenditures	0.00	5,003.18
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	6,547.97	31,849.12
			2XX Personal Services - Employee Benefits	251.71	1,027.40
			3XX Purchased Professional and Technical Services	3,318.77	59.50
			4XX Purchased Property Services	3,316.09	4,858.42
			5XX Other Purchased Services	4,054.66	2,190.39
			6XX Supplies and Materials	3,930.57	3,480.75
			810 Dues and Fees	2,031.73	1,618.89
			8XX Other Expenditures	0.00	515.34
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	13,077.57	15,896.73
			2XX Personal Services - Employee Benefits	52.67	73.24
			3XX Purchased Professional and Technical Services	3,383.20	0.00
			5XX Other Purchased Services	1,568.23	190.00
			6XX Supplies and Materials	1,809.70	3,254.08
			810 Dues and Fees	95.98	194.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	36,766.65	17,634.00
			2XX Personal Services - Employee Benefits	13,503.28	1,803.52
			3XX Purchased Professional and Technical Services	3,313.75	0.00
			4XX Purchased Property Services	42,359.51	27,118.42
			5XX Other Purchased Services	237.50	155.00
			6XX Supplies and Materials	7,012.32	7,140.84
			810 Dues and Fees	281.00	0.00
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	0.00	1,324.36



# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	49,694.07	23,771.87	
			2XX Personal Services - Employee Benefits	7,313.90	3,279.90	
			5XX Other Purchased Services	250.00	181.34	
			6XX Supplies and Materials	953.93	187.82	
		<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	0.00	3,280.82	
			2XX Personal Services - Employee Benefits	0.00	1,187.84	
		<b>221X Improvement of Instruction Services</b>				
			1XX Personal Services - Salaries	0.00	4,387.47	
			2XX Personal Services - Employee Benefits	0.00	1,367.51	
		<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	1,466.99	0.00	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	8,263.75	85,903.85	
			2XX Personal Services - Employee Benefits	3,915.40	22,812.43	
			3XX Purchased Professional and Technical Services	0.00	346.09	
			4XX Purchased Property Services	650.05	265.96	
			5XX Other Purchased Services	105.06	13.88	
			6XX Supplies and Materials	2,216.50	3,137.55	
			810 Dues and Fees	120.00	0.00	
			8XX Other Expenditures	38.51	0.00	
		<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	17,772.72	0.00	
			2XX Personal Services - Employee Benefits	6,507.46	0.00	
			6XX Supplies and Materials	438.94	0.00	
			8XX Other Expenditures	318.00	0.00	
		<b>221X Improvement of Instruction Services</b>				
			4XX Purchased Property Services	25.48	0.00	
			5XX Other Purchased Services	115.00	0.00	
			6XX Supplies and Materials	10,556.67	0.00	
		<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	33,145.56	0.00	
			2XX Personal Services - Employee Benefits	19,976.04	0.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	108.59	
			2XX Personal Services - Employee Benefits	0.00	6.79	
			4XX Purchased Property Services	695.57	0.00	
			6XX Supplies and Materials	144.92	0.00	



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	12,638.16	9,858.93
			2XX Personal Services - Employee Benefits	3,149.38	540.58
			3XX Purchased Professional and Technical Services	0.00	278.65
			4XX Purchased Property Services	1,353.33	1,378.65
			5XX Other Purchased Services	13,220.69	8,781.57
			6XX Supplies and Materials	2,168.91	2,770.58
			810 Dues and Fees	0.00	24.37
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	0.45
			4XX Purchased Property Services	1,626.83	1,167.24
			5XX Other Purchased Services	14.02	0.00
			6XX Supplies and Materials	3,016.35	311.69
			8XX Other Expenditures	182.60	0.00
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	34,993.29	18,385.47
			2XX Personal Services - Employee Benefits	4,777.79	1,112.34
			3XX Purchased Professional and Technical Services	6,729.91	0.00
			4XX Purchased Property Services	46.20	0.00
			5XX Other Purchased Services	16,947.25	12,249.15
			6XX Supplies and Materials	3,094.08	7,882.68
			810 Dues and Fees	2,455.00	3,291.52
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	37,458.80	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	31,310.90	451.72
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	5.60
			2XX Personal Services - Employee Benefits	0.00	0.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>859,387.06</u>	<u>828,626.78</u>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						81,310.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						826,669.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						828,626.78	(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)						79,353.75	(5)



# Trustees' Financial Summary

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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	32,827.73	52,134.23
1112 District Levy - Personal Property	306.11	479.50
1114 District Levy - Pers Prop/Mobile Homes	239.17	314.09
1190 Penalties and Interest on Taxes	178.20	179.99
1510 Interest Earnings	226.63	230.81
2220 County On-Schedule Trans Reimb	7,776.90	4,048.32
3210 State On-Schedule Trans Reimb	7,776.92	4,048.32
3444 State School Block Grant	2,255.76	2,255.76
6100 Material Prior Period Revenue Adjustments	9,124.00	-8,442.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>60,711.42</b>	<b>55,248.19</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	10,079.25	7,463.09
2XX Personal Services - Employee Benefits	2,469.63	1,491.54
<b>24XX Support Services - School Administration</b>		
5XX Other Purchased Services	158.50	0.00
810 Dues and Fees	0.00	98.86
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,944.68	2,037.07
2XX Personal Services - Employee Benefits	21.51	9.49
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	200.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	12,782.00	10,815.08
2XX Personal Services - Employee Benefits	1,867.17	805.96
3XX Purchased Professional and Technical Services	695.82	584.03
4XX Purchased Property Services	11,191.33	10,315.84
5XX Other Purchased Services	274.91	1,718.82
6XX Supplies and Materials	15,116.59	19,745.69
810 Dues and Fees	2,374.68	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>61,976.07</b>	<b>55,285.47</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						32,132.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,248.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,285.47	(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)						32,094.92	(5)



# Trustees' Financial Summary

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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	34,408.11	43,613.66
1112 District Levy - Personal Property	339.08	409.03
1114 District Levy - Pers Prop/Mobile Homes	219.08	277.44
1190 Penalties and Interest on Taxes	177.25	177.06
1510 Interest Earnings	7,451.72	3,051.76
6100 Material Prior Period Revenue Adjustments	5,916.00	2,226.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>48,511.24</b>	<b>49,755.80</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		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,308.01
7XX Property and Equipment Acquisition	119,729.35	21,820.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>119,729.35</b>	<b>23,128.01</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		231,961.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		49,755.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		23,128.01	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		258,589.74	(5)



# Trustees' Financial Summary

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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	63.28	323.68
2240 County Retirement Distribution	117,319.44	118,530.97
6100 Material Prior Period Revenue Adjustments	0.00	1,023.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>117,382.72</b>	<b>119,878.09</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	36,729.08	31,590.25
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,822.64	1,525.05
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	6,423.57	6,557.38
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	12,077.04	8,009.57
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	1,105.89	5,403.79
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,657.86	2,674.54
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,346.05	2,207.03
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,477.48	1,448.70
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,121.08	4,388.46
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	512.32
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	0.00	989.74
<b>392 State Career &amp; Technical Ed Entitlement - Business</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	5,418.17
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,282.29	4,298.48
<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>		



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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	4,194.37	3,692.75
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	16.21
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,763.52	1,622.61
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	88.78
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,350.51	1,735.30
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	0.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				88,351.38	82,179.98

### Schedule Of Changes Worksheet

Beginning Fund Balance					56,469.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					119,878.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					82,179.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					94,167.14	(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>135 Exxon Grant</b>	
1800 Revenue from Community Services Activities	500.00
<b>201 PL-604 HS</b>	
1510 Interest Earnings	979.41
4800 Federal Revenue in Lieu of Taxes	215,529.38
<b>201 Subtotal</b>	216,508.79
<b>208 HS METAL MINES RESIDUAL</b>	
1510 Interest Earnings	137.22
<b>210 PL604 TRANSPORTATION</b>	
4800 Federal Revenue in Lieu of Taxes	46,862.82
<b>211 10-11 PL604</b>	
4800 Federal Revenue in Lieu of Taxes	21,314.62
<b>225 Other Revenue from Local Sources</b>	
1900 Other Revenue from Local Sources	2,865.00
<b>241 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,471.00
<b>280 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	5,525.99
<b>310 Memory Bricks</b>	
1800 Revenue from Community Services Activities	50.00
<b>422 Title I - Schoolwide</b>	
4200 Title I, Part A, Improving Basic Programs	20,965.00
<b>516 Vo Ed Business/Marketing</b>	
3290 State - Other State Grants	722.00
<b>526 Reimbursements</b>	
1900 Other Revenue from Local Sources	381.57
3290 State - Other State Grants	317.00
<b>526 Subtotal</b>	698.57
<b>536 Vo Ed Tech Ed/Industrial Arts</b>	
3290 State - Other State Grants	1,930.59
<b>555 Orphaned cash</b>	
1800 Revenue from Community Services Activities	142.43
1900 Other Revenue from Local Sources	1,317.84
<b>555 Subtotal</b>	1,460.27
<b>652 Academic Achievement Awards</b>	
4650 Federal Miscellaneous Grants from OPI	7,508.00
<b>714 Montana Model UN</b>	
1945 Fees - Users/Resale of Supplies	537.00



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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>714 Montana Model UN</b>	
9710 Residual Equity Transfers In	2,000.00
<b>714 Subtotal</b>	2,537.00
<b>830 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,528.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	353,584.87

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

PRC Program Function Object	2012 Value
<b>122 State OTO Indian Education for All</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	944.56
<b>201 PL-604 HS</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,855.09
3XX Purchased Professional and Technical Services	1,063.59
4XX Purchased Property Services	135.00
6XX Supplies and Materials	2,954.35
<b>222X Educational Media Services</b>	
1XX Personal Services - Salaries	3,778.17
5XX Other Purchased Services	315.99
6XX Supplies and Materials	1,635.49
<b>23XX Support Services - General Administration</b>	
1XX Personal Services - Salaries	117.10
4XX Purchased Property Services	261.02
5XX Other Purchased Services	1,063.32
6XX Supplies and Materials	305.10
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	305.14
3XX Purchased Professional and Technical Services	1,495.00
4XX Purchased Property Services	1,141.53
5XX Other Purchased Services	117.58
6XX Supplies and Materials	465.77
810 Dues and Fees	89.81
8XX Other Expenditures	216.62
<b>25XX Support Services - Business</b>	
3XX Purchased Professional and Technical Services	3,482.90



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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
201	PL-604	HS		
	1XX	Regular Education Programs - Elementary/Secondary		
	25XX	Support Services - Business		
		5XX Other Purchased Services		838.61
		6XX Supplies and Materials		731.43
	26XX	Operation and Maintenance of Plant Services		
		4XX Purchased Property Services		13,036.85
		5XX Other Purchased Services		274.40
		6XX Supplies and Materials		7,093.74
	27XX	Student Transportation Services		
		1XX Personal Services - Salaries		356.74
		4XX Purchased Property Services		156.01
		6XX Supplies and Materials		7.47
	280	Special Education - Local and State		
	1XXX	Instruction		
		1XX Personal Services - Salaries		495.21
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences		
	1XXX	Instruction		
		4XX Purchased Property Services		337.20
		6XX Supplies and Materials		400.89
	397	State Career & Technical Ed Entitlement - Trades & Industry		
	1XXX	Instruction		
		3XX Purchased Professional and Technical Services		399.00
		4XX Purchased Property Services		676.25
		6XX Supplies and Materials		1,670.22
	221X	Improvement of Instruction Services		
		3XX Purchased Professional and Technical Services		181.74
	710	School Sponsored Extracurricular Activities		
	27XX	Student Transportation Services		
		1XX Personal Services - Salaries		1,040.68
	34XX	Extracurricular - Activities		
		1XX Personal Services - Salaries		1,229.22
		5XX Other Purchased Services		185.00
	720	School Sponsored Athletics		
	27XX	Student Transportation Services		
		1XX Personal Services - Salaries		4.19
		4XX Purchased Property Services		806.31
		8XX Other Expenditures		75.00
	35XX	Extracurricular - Athletics		
		1XX Personal Services - Salaries		24,087.53
		4XX Purchased Property Services		1,395.00
		5XX Other Purchased Services		505.74
		6XX Supplies and Materials		48.75





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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
<b>241 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	18,851.63
2XX Personal Services - Employee Benefits	2,619.37
	21,471.00
<b>241 Subtotal</b>	
<b>310 Memory Bricks</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	15.75
8XX Other Expenditures	15.75
	31.50
<b>310 Subtotal</b>	
<b>422 Title I - Schoolwide</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	13,658.10
2XX Personal Services - Employee Benefits	4,831.90
3XX Purchased Professional and Technical Services	2,475.00
	20,965.00
<b>422 Subtotal</b>	
<b>526 Reimbursements</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	170.00
<b>536 Vo Ed Tech Ed/Industrial Arts</b>	
<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	19.30
6XX Supplies and Materials	369.30
	388.60
<b>536 Subtotal</b>	
<b>714 Montana Model UN</b>	
<b>710 School Sponsored Extracurricular Activities</b>	
<b>34XX Extracurricular - Activities</b>	
5XX Other Purchased Services	200.00
<b>830 Vo Ed Carl Perkins Basic Grant</b>	
<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	236.00
6XX Supplies and Materials	2,292.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
			830 Subtotal	2,528.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				163,901.14

### Schedule Of Changes Worksheet

Beginning Fund Balance					436,626.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					353,584.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					163,901.14	(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)					626,310.32	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
122 State OTO Indian Education for All	0.00	944.56	-944.56
135 Exxon Grant	500.00	0.00	500.00
201 PL-604 HS	216,508.79	84,664.83	131,843.96
208 HS METAL MINES RESIDUAL	137.22	8,303.94	-8,166.72
210 PL604 TRANSPORTATION	46,862.82	13,910.58	32,952.24
211 10-11 PL604	21,314.62	7,652.55	13,662.07
225 Other Revenue from Local Sources	2,865.00	2,670.58	194.42
241 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,471.00	21,471.00	0.00
280 Medicaid	5,525.99	0.00	5,525.99
310 Memory Bricks	50.00	31.50	18.50
422 Title I - Schoolwide	20,965.00	20,965.00	0.00
516 Vo Ed Business/Marketing	722.00	0.00	722.00
526 Reimbursements	698.57	170.00	528.57
536 Vo Ed Tech Ed/Industrial Arts	1,930.59	388.60	1,541.99



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
555 Orphaned cash	1,460.27	0.00	1,460.27
652 Academic Achievement Awards	7,508.00	0.00	7,508.00
714 Montana Model UN	2,537.00	200.00	2,337.00
830 Vo Ed Carl Perkins Basic Grant	2,528.00	2,528.00	0.00
<b>Total</b>	<b>353,584.87</b>	<b>163,901.14</b>	<b>189,683.73</b>



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	7,659.38	3,165.03
1112 District Levy - Personal Property	23.41	25.57
1114 District Levy - Pers Prop/Mobile Homes	27.52	14.68
1190 Penalties and Interest on Taxes	5.63	7.85
1510 Interest Earnings	15.54	25.58
6100 Material Prior Period Revenue Adjustments	0.00	49.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>7,731.48</b>	<b>3,288.62</b>

### 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>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					9,043.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,288.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,331.85	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	87.11	73.31
1982 Summer Session - Driver's Education Fees	4,800.00	4,200.00
3260 State Driver's Education Reimbursement	1,789.56	2,123.64
6100 Material Prior Period Revenue Adjustments	0.00	11.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,676.67</b>	<b>6,408.42</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>180 Summer School</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	4,741.18
2XX Personal Services - Employee Benefits	0.00	22.49
6XX Supplies and Materials	0.00	1,024.84
810 Dues and Fees	0.00	6.49
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	8,268.38	0.00
2XX Personal Services - Employee Benefits	481.27	0.00
4XX Purchased Property Services	834.85	0.00
6XX Supplies and Materials	691.25	0.00
810 Dues and Fees	500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>10,775.75</b>	<b>5,795.00</b>



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

### 18 - Traffic Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						25,984.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,408.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,795.00	(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)						26,598.41	(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	76.24	36.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	76.24	36.24

#### 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	16.24	1,339.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16.24	1,339.05

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,193.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,339.05	(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)	3,891.12	(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	2.79
4820 Federal Impact Aid - Title VIII	88,237.38	119,693.26
6100 Material Prior Period Revenue Adjustments	-54.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	88,183.38	119,696.05

### 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	18,435.75	1,138.52
2XX Personal Services - Employee Benefits	0.00	6.36
3XX Purchased Professional and Technical Services	0.00	174.00
5XX Other Purchased Services	5.33	396.50
6XX Supplies and Materials	5,476.04	998.58
<b>21XX Support Services - Students</b>		
5XX Other Purchased Services	72.50	0.00
<b>22XX Educational Media Services</b>		
3XX Purchased Professional and Technical Services	0.00	1,428.66
5XX Other Purchased Services	250.39	420.68
6XX Supplies and Materials	855.00	0.00
8XX Other Expenditures	0.00	5,000.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	1,350.00	0.00
2XX Personal Services - Employee Benefits	190.06	0.00
3XX Purchased Professional and Technical Services	0.00	906.60
4XX Purchased Property Services	563.69	105.00
5XX Other Purchased Services	1,386.28	490.84
6XX Supplies and Materials	37.50	265.50
810 Dues and Fees	544.50	300.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	841.87	0.00
2XX Personal Services - Employee Benefits	4.98	0.00
4XX Purchased Property Services	338.51	0.00
5XX Other Purchased Services	84.62	315.73
6XX Supplies and Materials	3,406.80	17.98
810 Dues and Fees	92.67	343.22
<b>25XX Support Services - Business</b>		
5XX Other Purchased Services	104.42	335.48
6XX Supplies and Materials	110.49	175.00
<b>26XX Operation and Maintenance of Plant Services</b>		



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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	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	3,721.70	6,670.12	
			2XX Personal Services - Employee Benefits	600.86	1,188.28	
			3XX Purchased Professional and Technical Services	141.28	1,783.25	
			440 Bldg & Grounds Repair and Main Services	21,373.48	0.00	
			4XX Purchased Property Services	0.00	15,190.82	
			5XX Other Purchased Services	111.50	45.00	
			6XX Supplies and Materials	3,037.50	7,808.46	
			7XX Property and Equipment Acquisition	11,000.00	18,761.00	
			810 Dues and Fees	0.00	50.00	
		<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	0.00	252.32	
			5XX Other Purchased Services	0.00	22.28	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			5XX Other Purchased Services	102.15	0.00	
			6XX Supplies and Materials	65.59	0.00	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services	0.00	500.00	
			4XX Purchased Property Services	364.19	740.22	
			5XX Other Purchased Services	42.25	0.00	
			6XX Supplies and Materials	385.88	1,764.17	
		<b>21XX Support Services - Students</b>				
			6XX Supplies and Materials	801.99	0.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	630.27	947.96	
			2XX Personal Services - Employee Benefits	41.27	8.45	
			5XX Other Purchased Services	2,409.21	0.00	
			6XX Supplies and Materials	64.33	0.00	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	720.99	1,722.24	
			2XX Personal Services - Employee Benefits	43.08	2,136.42	
			5XX Other Purchased Services	7,990.22	0.00	
			6XX Supplies and Materials	910.55	1,972.81	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>88,709.69</b>	<b>74,382.45</b>	



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

### 26 - Impact Aid Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						88.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,696.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,382.45	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,401.60	(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	5.71	37.44
3281 State Technology Aid	987.22	955.86
3445 State Combined Fund School Block Grant	1,889.15	1,889.15
6100 Material Prior Period Revenue Adjustments	0.00	22.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,882.08</b>	<b>2,905.18</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		
23XX Support Services - General Administration		
810 Dues and Fees	0.00	12.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>12.87</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		2,882.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,905.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12.87	(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)		5,774.39	(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
1111 District Levy - Real Property	0.00	1.50
1190 Penalties and Interest on Taxes	0.09	0.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.09</b>	<b>2.48</b>

### 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>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2.57 (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	85.90	73.63
1920 Contributions/Donations from Private Sources	250.00	250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	335.90	323.63

### 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	19.18	32.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19.18	32.11

### Schedule Of Changes Worksheet

Beginning Fund Balance		5,185.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		323.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		32.11	(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)		5,476.90	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	56.09	43.16
1700 Student Extracurricular Activity Receipts	68,310.82	71,029.75
6100 Material Prior Period Revenue Adjustments	2,638.83	-1,485.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	71,005.74	69,587.32

### 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	64,474.19	73,575.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	64,474.19	73,575.94

### Schedule Of Changes Worksheet

Beginning Fund Balance	43,895.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,587.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,575.94	(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	755.44	
Less Last Year	0.00	(4b)
		755.44 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,662.18	(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	1,116.11	1,080.76
1800 Revenue from Community Services Activities	75.00	0.00
1920 Contributions/Donations from Private Sources	4,000.00	1,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	97,358.49	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	102,549.60	2,080.76

#### 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>		
6XX Supplies and Materials	0.00	7.37
870 Student Scholarships	5,714.00	0.00
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	0.00	91.00
8XX Other Expenditures	0.00	514.08
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	15,500.00
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	32,783.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,714.00	48,895.85



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

### 85 - Private Purpose Trust (spend principal & interest)

#### Schedule Of Changes Worksheet

Beginning Fund Balance						96,835.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,080.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,895.85	(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)						50,020.51	(5)



# Trustees' Financial Summary

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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	10,356.91	13,341.31
XX	39X 1XXX 112	Certified Teacher Staff Salaries	60,457.40	85,903.85
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	314,769.71	207,384.78
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	975.09	2,637.02
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	587.04	554.64
XX	XXX 26XX 41X	Energy Utility Services	53,756.59	43,273.41
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

FY2011-12

Submit ID: 1191-50416650

34 Park County  
1191 Gardiner H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,001.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,001.15

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,666.74
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,161.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,644.57
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: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	23,771.87	0.00	0.00	0.00	
280	1XXX	2XX	3,279.90	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	181.34	0.00	0.00	0.00	
280	1XXX	6XX	187.82	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	3,280.82	0.00	0.00	0.00	
280	21XX	2XX	1,187.84	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	4,387.47	0.00	0.00	0.00	
280	221X	2XX	1,367.51	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	
<b>Totals</b>			37,644.57	0.00	0.00	0.00	37,644.57

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

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 1191-50416650

34 Park County  
1191 Gardiner H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	26,938.00	-0.50	0.00	0.00	26,937.50
Land Improvements	122,377.98	0.00	0.00	0.00	122,377.98
Buildings	2,958,292.97	-1.00	14,456.00	0.00	2,972,747.97
Machinery and Equipment	378,656.31	-0.01	26,750.00	0.00	405,406.30
Totals at Historical Cost	3,486,265.26	-1.51	41,206.00	0.00	3,527,469.75
Less Accumulated Depreciation For:					
Improvement Accum	88,306.86	-0.01	5,961.65	0.00	94,268.50
Building Accum	1,407,216.07	-58,801.85	63,756.05	0.00	1,412,170.27
Machinery and Equipment Accum	241,031.72	-81,100.02	63,352.26	0.00	223,283.96
Total Accumulated Depreciation	1,736,554.65	-139,901.88	133,069.96	0.00	1,729,722.73
Governmental Activities, Capital Assets, net	1,749,710.61	139,900.37	-91,863.96	0.00	1,797,747.02

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,291.67	0.00	0.00
Support Services Students (21XX)	7,430.70	0.00	0.00
Operations and Maintenance (26XX)	72,428.38	0.00	0.00
Transportation (27XX)	28,120.24	0.00	0.00
Extracurricular (34XX, 35XX)	23,798.67	0.00	0.00
Total Depreciation for FY2012	133,069.66	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 1191-50416650

34 Park County  
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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>							
Compensated Absences	19,085.71	8,686.29	0.00	805.00	26,967.00	2,692.00	24,275.00
Total Governmental Activity							
Long-Term Liabilities	19,085.71	8,686.29	0.00	805.00	26,967.00	2,692.00	24,275.00

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.