



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin 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: Margy Lehman

Phone #: (406) 665-9308

(Signature)

(Date)

Chair, Board of Trustees: Richard Imer

(Signature)

(Date)

County Superintendent: Sandy Watts

(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 # |
|-----|---|--------------|-----------------|---------|
| 100 | Miscellaneous Local | LOCAL | | |
| 112 | Montana Digital Academy | STATE | 112 | |
| 141 | Miscellaneous Local | LOCAL | | |
| 162 | Pamida Foundation | LOCAL | | |
| 166 | Community School District #16 | LOCAL | | |
| 171 | Early Reading First | STATE | ISA #8022 | |
| 172 | Early Reading First | STATE | ISA #8786 | |
| 182 | Johnson O'Malley (JOM) | FEDERAL | Crow Tribe | 15.130 |
| 192 | Mid-Yellowstone Electric Cooperative | LOCAL | | |
| 211 | Title II, Part A, Teacher/Principal Train/Recruit | FEDERAL | 002 0023 1411 | 84.367 |
| 222 | Target Field Trip Grants Program | LOCAL | 2012-042916 | |
| 231 | Title II, Part D, Ed Technology | FEDERAL | 002 0023 6011 | 84.318 |
| 241 | Title III Part A English Language Acquisition | FEDERAL | 002 0023 4111 | 84.365A |
| 242 | Title III Part A English Language Acquisition | FEDERAL | 002 0023 4112 | 84.365A |
| 292 | Misc Federal Grant from other State Agency | FEDERAL | TANF - DPHHS | unknown |
| 322 | ABE (Adult Basic Ed) | FEDERAL | 02 0023 56 12BG | 84.002 |
| 362 | IDEA Part B | FEDERAL | 002 0023 7711 | 84.027 |
| 372 | IDEA Preschool | FEDERAL | 002 0023 7712 | 84.173A |
| 471 | GEAR UP | FEDERAL | | 84.334 |
| 472 | GEAR UP | FEDERAL | | 84.334 |
| 481 | GEAR UP | FEDERAL | | 84.334 |
| 482 | GEAR UP | FEDERAL | | 84.334 |
| 492 | GEAR UP | FEDERAL | | 84.334 |
| 691 | Games for Family Nights | LOCAL | | |
| 692 | Games for Family Nights | LOCAL | | |
| 701 | Title I Improving Basic Programs | FEDERAL | 002 0023 3111 | 84.010A |
| 702 | Title I Improving Basic Programs | FEDERAL | 002 0023 3112 | 84.010A |
| 732 | 21st Century Community Learning | FEDERAL | 002 0023 1712 | 84.287 |
| 752 | Montana Striving Readers Project | FEDERAL | 002 0023 3512 | 84.371C |
| 771 | Title I, Part A, Improving Basic Programs | FEDERAL | 002 0023 3211 | 84.010A |
| 772 | Title I - Schoolwide | FEDERAL | 002 0023 3212 | Federal |
| 820 | ARRA - Title I Part A | FEDERAL | 02-0023-91-10 | 84.389 |
| 860 | ARRA - Title I SchoolWide | FEDERAL | 02-0023-97-10 | 84.389A |
| 899 | Miscellaneous Local | LOCAL | | |



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FY2011-12

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02 Big Horn County
0023 Hardin Elem

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) | 838,418.14 | 203,746.24 | 334,353.97 | 1,537.35 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 180,548.96 | 29,759.17 | 8,247.11 | |
| 03 | Taxes Receivable - Protested (150-159) | 133,836.30 | 20,301.61 | 5,346.35 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,152,803.40 | 253,807.02 | 347,947.43 | 1,537.35 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 314,385.26 | 50,060.78 | 13,593.46 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 314,385.26 | 50,060.78 | 13,593.46 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 1,128.90 | | | |
| 48 | Fund Balance for Budget | 837,289.24 | 203,746.24 | 334,353.97 | 1,537.35 |
| 52 | TOTAL FUND BALANCE/EQUITY | 838,418.14 | 203,746.24 | 334,353.97 | 1,537.35 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,152,803.40 | 253,807.02 | 347,947.43 | 1,537.35 |



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FY2011-12

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02 Big Horn County
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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) | 10,913.60 | 440,793.66 | -156,882.46 | 13,184.98 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 80.27 | | | 1,242.52 |
| 03 | Taxes Receivable - Protested (150-159) | 4.07 | | | 714.27 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 236,699.10 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 10,997.94 | 440,793.66 | 79,816.64 | 15,141.77 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 84.34 | | 6,657.48 | 1,956.79 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 84.34 | | 6,657.48 | 1,956.79 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 10,913.60 | 440,793.66 | 73,159.16 | 13,184.98 |
| 52 | TOTAL FUND BALANCE/EQUITY | 10,913.60 | 440,793.66 | 73,159.16 | 13,184.98 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 10,997.94 | 440,793.66 | 79,816.64 | 15,141.77 |



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FY2011-12

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02 Big Horn County
0023 Hardin Elem

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Traffic Education Fund (18) | Non-Operating Fund (19) | Lease-Rental Fund (20) | Compensated Absence Fund (21) |
|---------------------------------------|--|-----------------------------|-------------------------|------------------------|-------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 6,232.37 | 126,303.90 |
| 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) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 6,232.37 | 126,303.90 |
| 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 | | | 6,232.37 | 126,303.90 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 6,232.37 | 126,303.90 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 6,232.37 | 126,303.90 |



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FY2011-12

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02 Big Horn County
0023 Hardin Elem

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Metal Mines Tax Reserve Fund (24) | State Mining Impact Fund (25) | Impact Aid Fund (26) | Litigation Reserve Fund (27) |
|---------------------------------------|--|-----------------------------------|-------------------------------|----------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 6,038,038.87 | |
| 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 | | | 6,038,038.87 | |
| 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 | | | 6,038,038.87 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 6,038,038.87 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 6,038,038.87 | |



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FY2011-12

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02 Big Horn County
0023 Hardin Elem

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Technology Fund (28) | Flexibility Fund (29) | Permanent Endowment Fund (45) | Debt Service Fund (50) |
|---------------------------------------|--|-------------------------|--------------------------|----------------------------------|---------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 405,659.66 | 60,238.46 | | 446,801.03 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 80.29 |
| 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 | 405,659.66 | 60,238.46 | | 446,881.32 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | 80.29 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | 80.29 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget | 405,659.66 | 60,238.46 | | 446,801.03 |
| 52 | TOTAL FUND BALANCE/EQUITY | 405,659.66 | 60,238.46 | | 446,801.03 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 405,659.66 | 60,238.46 | | 446,881.32 |



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02 Big Horn County
0023 Hardin Elem

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Building Fund (60) | Building Reserve Fund (61) | Day Care Enterprise Fund (70) | Industrial Arts Fund (71) |
|---------------------------------------|--|-----------------------|-------------------------------|----------------------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 634,732.26 | 166,971.22 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 3,914.51 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 3,025.90 | | |
| 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 | 634,732.26 | 173,911.63 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 6,940.41 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 6,940.41 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | 634,732.26 | 166,971.22 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 634,732.26 | 166,971.22 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 634,732.26 | 173,911.63 | | |



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FY2011-12

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0023 Hardin Elem

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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FY2011-12

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02 Big Horn County
0023 Hardin Elem

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Instructional Materials Ctr (76) | Miscellaneous Internal Service (77) | Self Insurance Fund - Health (78) | Self Insurance Fund - Liability (79) |
|---------------------------------------|--|----------------------------------|-------------------------------------|-----------------------------------|--------------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 541,534.55 | 279,276.57 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 541,534.55 | 279,276.57 |
| 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) | | | 541,534.55 | 279,276.57 |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 541,534.55 | 279,276.57 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 541,534.55 | 279,276.57 |



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02 Big Horn County
0023 Hardin Elem

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) | 10,609.15 | | | |
| 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 | 10,609.15 | | | |
| 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 | 10,609.15 | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 10,609.15 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 10,609.15 | | | |



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FY2011-12

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02 Big Horn County
0023 Hardin Elem

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Payroll Fund (86) | Claims Fund (87) | Investment Earnings Clearing Fund (88) | Retirement/COBRA Insurance Fund (89) |
|---------------------------------------|--|----------------------|---------------------|---|---|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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FY2011-12

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0023 Hardin Elem

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 | | | | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|---------------------|---------------------|
| 1111 District Levy - Real Property | 1,388,390.33 | 1,399,617.46 |
| 1112 District Levy - Personal Property | 104,329.94 | 97,040.79 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 70,000.77 | 112,927.62 |
| 1190 Penalties and Interest on Taxes | 8,940.63 | 10,223.22 |
| 1510 Interest Earnings | 4,406.06 | 7,687.58 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | 292.53 | -3,738.02 |
| 1900 Other Revenue from Local Sources | 2,035.46 | 0.00 |
| 1910 Rentals | 135.00 | 75.00 |
| 1920 Contributions/Donations from Private Sources | 20.59 | 0.00 |
| 3110 Direct State Aid | 2,495,228.54 | 3,073,948.35 |
| 3111 Quality Educator | 351,092.43 | 364,157.82 |
| 3112 At Risk Student | 0.00 | 94,525.98 |
| 3113 Indian Education For All | 26,050.80 | 26,907.60 |
| 3114 American Indian Achievement Gap | 192,600.00 | 207,200.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 326,718.84 | 344,712.51 |
| 3120 State Guaranteed Tax Base Aid | 1,687,678.24 | 1,738,336.32 |
| 3444 State School Block Grant | 269,122.92 | 269,122.92 |
| 3460 Montana Oil and Gas Tax | 26,168.61 | 35,748.53 |
| 3730 HB645 State Special Education Allowable Costs | 10,846.93 | 0.00 |
| 7800 ARRA - State Fiscal Stabilization Fund | 281,555.35 | 0.00 |
| 7810 Education Jobs Fund | 235,345.28 | 3,605.22 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 7,480,959.25 | 7,782,098.90 |

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 | 3,762,101.12 | 3,923,678.94 |
| 2XX Personal Services - Employee Benefits | 17,849.90 | 449,903.02 |
| 3XX Purchased Professional and Technical Services | 2,000.00 | 10,441.00 |
| 4XX Purchased Property Services | 846.69 | 1,251.45 |
| 5XX Other Purchased Services | 18,978.56 | 12,483.62 |
| 6XX Supplies and Materials | 132,939.78 | 211,373.66 |
| 810 Dues and Fees | 1,276.00 | 2,614.00 |
| 8XX Other Expenditures | 607.00 | 0.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 374,220.28 | 371,760.30 |
| 2XX Personal Services - Employee Benefits | 1,641.79 | 66,748.47 |
| 4XX Purchased Property Services | 1,290.00 | 30.00 |
| 5XX Other Purchased Services | 754.36 | 1,447.58 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | | | | |
| | 21XX Support Services - Students | | | | |
| | | | 6XX Supplies and Materials | 1,857.28 | 3,530.41 |
| | 221X Improvement of Instruction Services | | | | |
| | | | 1XX Personal Services - Salaries | 114,578.24 | 116,998.65 |
| | | | 2XX Personal Services - Employee Benefits | 500.90 | 10,005.17 |
| | | | 3XX Purchased Professional and Technical Services | 2,496.36 | 0.00 |
| | | | 5XX Other Purchased Services | 2,234.94 | 5,119.48 |
| | | | 6XX Supplies and Materials | 15,963.64 | 4,830.13 |
| | | | 810 Dues and Fees | 74.00 | 172.00 |
| | 222X Educational Media Services | | | | |
| | | | 1XX Personal Services - Salaries | 325,926.41 | 381,367.20 |
| | | | 2XX Personal Services - Employee Benefits | 1,425.19 | 64,122.45 |
| | | | 4XX Purchased Property Services | 3,213.90 | 4,627.83 |
| | | | 5XX Other Purchased Services | 198.59 | 2,134.66 |
| | | | 6XX Supplies and Materials | 77,888.02 | 60,766.79 |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 118,967.07 | 115,237.45 |
| | | | 2XX Personal Services - Employee Benefits | 509.42 | 14,345.15 |
| | | | 3XX Purchased Professional and Technical Services | 14,225.85 | 17,885.19 |
| | | | 4XX Purchased Property Services | 2,396.42 | 2,274.27 |
| | | | 5XX Other Purchased Services | 18,881.06 | 18,374.42 |
| | | | 6XX Supplies and Materials | 24,145.87 | 31,297.96 |
| | | | 810 Dues and Fees | 9,735.33 | 10,029.33 |
| | | | 8XX Other Expenditures | 0.00 | 4.87 |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 465,283.70 | 471,331.30 |
| | | | 2XX Personal Services - Employee Benefits | 2,004.70 | 74,312.70 |
| | | | 3XX Purchased Professional and Technical Services | 1,166.65 | 1,633.31 |
| | | | 4XX Purchased Property Services | 412.00 | 2,032.20 |
| | | | 5XX Other Purchased Services | 44,388.01 | 18,246.80 |
| | | | 6XX Supplies and Materials | 61,286.45 | 119,254.10 |
| | | | 7XX Property and Equipment Acquisition | 16,630.00 | 15,013.00 |
| | | | 810 Dues and Fees | 518.48 | 1,496.00 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 102,647.17 | 106,617.75 |
| | | | 2XX Personal Services - Employee Benefits | 441.07 | 17,371.02 |
| | | | 3XX Purchased Professional and Technical Services | 5,766.66 | 5,766.66 |
| | | | 5XX Other Purchased Services | 591.69 | 905.87 |
| | | | 6XX Supplies and Materials | 5,249.63 | 7,168.41 |
| | | | 810 Dues and Fees | 403.34 | 584.18 |
| | | | 8XX Other Expenditures | 2,705.88 | 2,361.24 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 296,706.39 | 54,685.70 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 14,490.28 | 2,886.26 |
| | | | 3XX Purchased Professional and Technical Services | 320.00 | 0.00 |
| | | | 4XX Purchased Property Services | 8,829.05 | 0.00 |
| | | | 5XX Other Purchased Services | 6,153.00 | 71,350.00 |
| | | | 6XX Supplies and Materials | 173.00 | 311.00 |
| | | | 8XX Other Expenditures | 657.76 | 0.00 |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 485.50 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 26.24 |
| | | | 4XX Purchased Property Services | 0.00 | 300.00 |
| | | | 5XX Other Purchased Services | 190.09 | 152.18 |
| | | | 6XX Supplies and Materials | 4,007.10 | 7,076.88 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 561,084.20 | 550,513.39 |
| | | | 2XX Personal Services - Employee Benefits | 2,457.90 | 2,172.52 |
| | | | 5XX Other Purchased Services | 290.70 | 0.00 |
| | | | 6XX Supplies and Materials | 9,610.65 | 300.99 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 12,626.39 | 15,224.95 |
| | | | 2XX Personal Services - Employee Benefits | 54.73 | 109.11 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 4,500.00 |
| | | | 4XX Purchased Property Services | 510.00 | 0.00 |
| | | | 5XX Other Purchased Services | 28.56 | 0.00 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 5XX Other Purchased Services | 457.00 | 0.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 1,553.03 | 0.00 |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 15,070.00 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 831.47 | 0.00 |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 836.00 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 690.64 |
| | | | 3XX Purchased Professional and Technical Services | 7,300.00 | 8,545.00 |
| | | | 6XX Supplies and Materials | 3,064.45 | 1,868.14 |
| | | | 8XX Other Expenditures | 3,693.00 | 9,225.00 |
| | | 21XX Support Services - Students | | | |
| | | | 5XX Other Purchased Services | 0.00 | 60.18 |
| | | 221X Improvement of Instruction Services | | | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|-----|---|---|---|------------|------------|
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 221X Improvement of Instruction Services | | | |
| | | | 5XX Other Purchased Services | 1,348.90 | 973.83 |
| | | 24XX Support Services - School Administration | | | |
| | | | 6XX Supplies and Materials | 0.00 | 226.90 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 1XX Personal Services - Salaries | 4,490.51 | 1,130.20 |
| | | | 2XX Personal Services - Employee Benefits | 19.15 | 4.96 |
| | | | 5XX Other Purchased Services | 1,923.41 | 745.20 |
| | | | 6XX Supplies and Materials | 453.78 | 57.77 |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 9,472.09 | 1,558.25 |
| | | | 2XX Personal Services - Employee Benefits | 496.94 | 83.74 |
| | | | 5XX Other Purchased Services | 100.00 | 0.00 |
| | | | 6XX Supplies and Materials | 0.00 | 142.77 |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 79,212.53 | 69,522.39 |
| | | | 2XX Personal Services - Employee Benefits | 349.85 | 2,487.87 |
| | | | 4XX Purchased Property Services | 315.00 | 0.00 |
| | | | 5XX Other Purchased Services | 2,865.22 | 3,217.61 |
| | | | 6XX Supplies and Materials | 5,245.57 | 5,246.53 |
| | | | 810 Dues and Fees | 0.00 | 25.00 |
| | 780 ARRA - State Fiscal Stabilization Fund | | | | |
| | | 1XXX Instruction | | | |
| | | | 4XX Purchased Property Services | 140.50 | 0.00 |
| | | | 5XX Other Purchased Services | 1,320.72 | 0.00 |
| | | | 6XX Supplies and Materials | 120,437.70 | 0.00 |
| | | 21XX Support Services - Students | | | |
| | | | 4XX Purchased Property Services | 1,290.00 | 0.00 |
| | | | 6XX Supplies and Materials | 1,521.08 | 0.00 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 5XX Other Purchased Services | 654.12 | 0.00 |
| | | | 6XX Supplies and Materials | 6,673.34 | 0.00 |
| | | 222X Educational Media Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 2,263.27 | 0.00 |
| | | | 5XX Other Purchased Services | 1.62 | 0.00 |
| | | | 6XX Supplies and Materials | 82,575.34 | 0.00 |
| | | 23XX Support Services - General Administration | | | |
| | | | 3XX Purchased Professional and Technical Services | 499.68 | 0.00 |
| | | | 4XX Purchased Property Services | 871.12 | 0.00 |
| | | | 5XX Other Purchased Services | 9,148.01 | 0.00 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|-----|--|---|---|---------------------|---------------------|
| | 780 ARRA - State Fiscal Stabilization Fund | | | | |
| | | 23XX Support Services - General Administration | | | |
| | | | 6XX Supplies and Materials | 11,108.34 | 0.00 |
| | | | 8XX Other Expenditures | 431.00 | 0.00 |
| | | 24XX Support Services - School Administration | | | |
| | | | 4XX Purchased Property Services | 1,360.00 | 0.00 |
| | | | 5XX Other Purchased Services | 8,083.69 | 0.00 |
| | | | 6XX Supplies and Materials | 21,287.56 | 0.00 |
| | | | 8XX Other Expenditures | 1,224.00 | 0.00 |
| | | 25XX Support Services - Business | | | |
| | | | 5XX Other Purchased Services | 304.55 | 0.00 |
| | | | 6XX Supplies and Materials | 9,425.72 | 0.00 |
| | | | 8XX Other Expenditures | 244.72 | 0.00 |
| | | 27XX Student Transportation Services | | | |
| | | | 5XX Other Purchased Services | 564.64 | 0.00 |
| | | | 6XX Supplies and Materials | 124.63 | 0.00 |
| | 781 Education Jobs Fund | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 234,377.86 | 2,863.46 |
| | | | 2XX Personal Services - Employee Benefits | 967.42 | 741.76 |
| | 890 Other Community Services | | | | |
| | | 33XX Community Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 833.33 |
| | 999 Undistributed | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 800.43 | 30,584.42 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 127,706.10 | 73,731.33 |
| | Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | <u>7,461,078.26</u> | <u>7,684,446.99</u> |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|----------|----------------|----------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 748,830.33 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 7,782,098.90 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 7,684,446.99 | (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 | 1,128.90 | Less Last Year | 9,193.00 | (4b) | | -8,064.10 | |
| | | | | | | -8,064.10 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 838,418.14 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 314,729.18 | 335,184.13 |
| 1112 District Levy - Personal Property | 23,107.65 | 22,788.05 |
| 1190 Penalties and Interest on Taxes | 1,397.91 | 1,806.39 |
| 1510 Interest Earnings | 1,423.36 | 1,836.66 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -427.12 | -711.30 |
| 1910 Rentals | 18,000.00 | 0.00 |
| 1950 Services Provided Other School Districts or Coops | 270.00 | 0.00 |
| 2220 County On-Schedule Trans Reimb | 237,699.52 | 238,787.67 |
| 3210 State On-Schedule Trans Reimb | 237,699.53 | 238,787.68 |
| 3444 State School Block Grant | 824.74 | 824.74 |
| 3460 Montana Oil and Gas Tax | 5,599.18 | 0.00 |
| 5200 Sale or Compensation for Loss of Assets | 387.60 | 0.00 |

| | | |
|--|------------|------------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 840,711.55 | 839,304.02 |
|--|------------|------------|

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 | 36,821.65 | 42,831.08 |
| 2XX Personal Services - Employee Benefits | 159.95 | 176.09 |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 6,856.30 | 6,591.52 |
| 2XX Personal Services - Employee Benefits | 366.80 | 328.12 |
| 3XX Purchased Professional and Technical Services | 1,100.00 | 766.67 |
| 4XX Purchased Property Services | 12,204.03 | 45,120.37 |
| 5XX Other Purchased Services | 714,238.19 | 746,573.01 |
| 6XX Supplies and Materials | 3,388.14 | 5,708.85 |
| 810 Dues and Fees | 16.67 | 256.67 |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 23,330.00 | 23,945.00 |
| 2XX Personal Services - Employee Benefits | 1,263.26 | 1,194.28 |
| 5XX Other Purchased Services | 163.79 | 18.41 |
| 6XX Supplies and Materials | 2,930.68 | 2,134.43 |

| | | |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 802,839.46 | 875,644.50 |
|--|------------|------------|



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 240,086.72 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 839,304.02 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 875,644.50 | (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) | | | | | | 203,746.24 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 62,068.39 | 83,710.96 |
| 1112 District Levy - Personal Property | 3,975.37 | 5,208.87 |
| 1190 Penalties and Interest on Taxes | 306.69 | 410.36 |
| 1510 Interest Earnings | 4,578.63 | 5,088.86 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -849.52 | -2,509.09 |
| 3460 Montana Oil and Gas Tax | 957.33 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 71,036.89 | 91,909.96 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 27XX Student Transportation Services | | |
| 7XX Property and Equipment Acquisition | 0.00 | 73,917.48 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 73,917.48 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 316,361.49 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 91,909.96 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 73,917.48 | (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) | 334,353.97 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 49.92 | 12.92 |
| 1611 National School Lunch Program | 123,206.36 | 114,296.91 |
| 1612 School Breakfast Program | 1,030.00 | 1,834.70 |
| 1623 Milk Sales | 11.45 | 27.35 |
| 1632 Daily Adult Sales | 35,430.15 | 25,246.47 |
| 1634 Daily Ala Carte Sales | 20,745.95 | 6,910.64 |
| 1636 Summer Program - Adult Sales | 541.10 | 535.60 |
| 1900 Other Revenue from Local Sources | 958.50 | 2,215.30 |
| 4550 Federal Child Nutrition | 592,485.64 | 646,830.48 |
| 4552 Fresh Fruit And Vegetable | 57,418.99 | 57,557.77 |
| 4555 School Foods Summer Program - 10.559 | 29,655.55 | 28,971.74 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 861,533.61 | 884,439.88 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|--------------|
| 460 Fresh Fruit And Vegetable | | |
| 31XX Food Services | | |
| 6XX Supplies and Materials | 57,418.99 | 57,557.77 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 378,918.04 | 408,896.19 |
| 2XX Personal Services - Employee Benefits | 15,596.46 | 16,401.35 |
| 3XX Purchased Professional and Technical Services | 0.00 | 2,263.10 |
| 4XX Purchased Property Services | 7,488.85 | 34,699.63 |
| 5XX Other Purchased Services | 4,661.58 | 9,535.80 |
| 6XX Supplies and Materials | 420,959.38 | 488,848.82 |
| 7XX Property and Equipment Acquisition | 0.00 | 5,722.92 |
| 810 Dues and Fees | 873.75 | 1,862.50 |
| 8XX Other Expenditures | 343.98 | 9.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 886,261.03 | 1,025,797.08 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 142,894.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 884,439.88 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,025,797.08 | (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) | | | | | | 1,537.35 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|---------------|--------------|
| 1111 District Levy - Real Property | 0.00 | 1.28 |
| 1112 District Levy - Personal Property | 0.07 | 1.28 |
| 1190 Penalties and Interest on Taxes | 0.00 | 1.40 |
| 1510 Interest Earnings | 182.85 | 177.53 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -30.99 | -85.96 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 151.93 | 95.53 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 10,818.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 95.53 | (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) | | | | | 10,913.60 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|---------------------|---------------------|
| 1510 Interest Earnings | 1,861.81 | 1,696.83 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -542.28 | -794.96 |
| 2240 County Retirement Distribution | 1,147,000.00 | 1,189,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,148,319.53 | 1,189,901.87 |

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 | 629,322.44 | 633,619.96 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 55,459.61 | 54,996.10 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 17,031.31 | 17,686.24 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 46,589.36 | 54,200.03 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 21,525.27 | 21,782.50 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 68,251.20 | 72,356.82 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 14,339.29 | 15,005.78 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 81,080.34 | 80,853.29 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 4,395.64 | 5,046.32 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 103,858.09 | 87,038.59 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 1,923.24 | 2,306.83 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 5,547.19 | 3,389.95 |
| 365 Indian Education for All - OTO & Ongoing | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 114.65 |
| 610 Adult Continuing Education Programs | | |
| 23XX Support Services - General Administration | | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

| PRC | Program | Function | Object | 2011 Value | 2012 Value |
|--|--|---|---|--------------|--------------|
| | 610 Adult Continuing Education Programs | | | | |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 649.55 | 565.97 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 688.55 | 673.16 |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,110.95 | 2,182.14 |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 10,856.99 | 9,790.39 |
| | 781 Education Jobs Fund | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 34,716.92 | 428.52 |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 13.41 | 0.00 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 50,730.45 | 52,580.07 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 1,149,089.80 | 1,114,617.31 |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 365,509.10 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,189,901.87 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,114,617.31 | (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) | | | | | 440,793.66 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|---|------------|
| 112 Montana Digital Academy | |
| 3290 State - Other State Grants | 17,112.00 |
| 141 Miscellaneous Local | |
| 1900 Other Revenue from Local Sources | 618.70 |
| 1940 Textbook Sales and Rentals | 1,664.70 |
| 4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements | 1,132.80 |
| 141 Subtotal | 3,416.20 |
| 162 Pamida Foundation | |
| 1920 Contributions/Donations from Private Sources | 1,205.58 |
| 166 Community School District #16 | |
| 1910 Rentals | 3,200.00 |
| 171 Early Reading First | |
| 1960 Services Provided Other Local Governmental Units | 5,229.13 |
| 172 Early Reading First | |
| 1960 Services Provided Other Local Governmental Units | 139,609.57 |
| 182 Johnson O'Malley (JOM) | |
| 4140 Federal Johnson O'Malley (JOM) | 61,002.80 |
| 192 Mid-Yellowstone Electric Cooperative | |
| 1920 Contributions/Donations from Private Sources | 940.22 |
| 211 Title II, Part A, Teacher/Principal Train/Recruit | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 5,405.72 |
| 222 Target Field Trip Grants Program | |
| 1920 Contributions/Donations from Private Sources | 700.00 |
| 231 Title II, Part D, Ed Technology | |
| 4310 Title II, Part D, Educational Technology | 4,500.00 |
| 241 Title III Part A English Language Acquisition | |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 8,544.51 |
| 242 Title III Part A English Language Acquisition | |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 60,080.03 |
| 292 Misc Federal Grant from other State Agency | |
| 4530 Adult Basic Education TANF | 20,121.87 |
| 322 ABE (Adult Basic Ed) | |
| 3620 State Adult Basic & Literacy Education | 12,750.00 |
| 4540 Adult Basic & Literacy Education (ABLE) | 23,870.00 |
| 322 Subtotal | 36,620.00 |
| 362 IDEA Part B | |
| 4560 IDEA, Part B, Children with Disabilities | 455,088.52 |
| 372 IDEA Preschool | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|--|--------------|
| 372 IDEA Preschool | |
| 4570 IDEA Preschool | 13,210.00 |
| 471 GEAR UP | |
| 4710 GEAR UP | 3,363.10 |
| 472 GEAR UP | |
| 4710 GEAR UP | 24,323.46 |
| 481 GEAR UP | |
| 4710 GEAR UP | 6,189.94 |
| 482 GEAR UP | |
| 4710 GEAR UP | 11,500.00 |
| 492 GEAR UP | |
| 4710 GEAR UP | 382.19 |
| 692 Games for Family Nights | |
| 1920 Contributions/Donations from Private Sources | 2,225.00 |
| 701 Title I Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 18,654.60 |
| 702 Title I Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 30,744.18 |
| 732 21st Century Community Learning | |
| 4340 Title IV, Part B, 21st Century Community Learning Centers | 74,331.23 |
| 752 Montana Striving Readers Project | |
| 4650 Federal Miscellaneous Grants from OPI | 565,204.28 |
| 771 Title I, Part A, Improving Basic Programs | |
| 4940 Schoolwide Program | 298,463.24 |
| 772 Title I - Schoolwide | |
| 4940 Schoolwide Program | 1,115,392.61 |
| 820 ARRA - Title I Part A | |
| 7520 ARRA - Title I, Part A | 10,612.41 |
| 860 ARRA - Title I SchoolWide | |
| 7560 ARRA Title I SchoolWide | 63,347.88 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,060,720.27 |

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

| PRC Program Function Object | 2012 Value |
|--|------------|
| 100 Miscellaneous Local | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 25XX Support Services - Business | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|---|------------|
| 182 Johnson O'Malley (JOM) | |
| 414 Federal Johnson O'Malley (JOM) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 53,360.33 |
| 2XX Personal Services - Employee Benefits | 7,511.50 |
| 6XX Supplies and Materials | 28.85 |
| 21XX Support Services - Students | |
| 5XX Other Purchased Services | 102.12 |
| 182 Subtotal | 61,002.80 |
| 211 Title II, Part A, Teacher/Principal Train/Recruit | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 221X Improvement of Instruction Services | |
| 3XX Purchased Professional and Technical Services | 4,115.78 |
| 5XX Other Purchased Services | 1,288.93 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |
| 940 Indirect Costs | 1.01 |
| 211 Subtotal | 5,405.72 |
| 222 Target Field Trip Grants Program | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 700.00 |
| 231 Title II, Part D, Ed Technology | |
| 431 Title II, Part D, Educational Technology | |
| 221X Improvement of Instruction Services | |
| 5XX Other Purchased Services | 4,500.00 |
| 241 Title III Part A English Language Acquisition | |
| 432 Title III, Part A, English Language Acquisition & Language Enhancement | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 836.00 |
| 2XX Personal Services - Employee Benefits | 132.15 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |
| 930 Federal/State Grant Resources Transferred to Other Districts or Coc | 7,575.00 |
| 940 Indirect Costs | 1.36 |
| 241 Subtotal | 8,544.51 |
| 242 Title III Part A English Language Acquisition | |
| 432 Title III, Part A, English Language Acquisition & Language Enhancement | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 44,361.79 |
| 2XX Personal Services - Employee Benefits | 6,578.24 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|-----|---------|--|---|------------|
| 362 | IDEA | Part B | | |
| | 456 | IDEA, Part B, Children with Disabilities | | |
| | | 221X | Improvement of Instruction Services | |
| | | | 5XX Other Purchased Services | 1,648.79 |
| | | 24XX | Support Services - School Administration | |
| | | | 1XX Personal Services - Salaries | 26,604.88 |
| | | | 2XX Personal Services - Employee Benefits | 6,027.36 |
| | | | 810 Dues and Fees | 304.00 |
| | | 27XX | Student Transportation Services | |
| | | | 5XX Other Purchased Services | 4,920.00 |
| | | | 362 Subtotal | 455,088.52 |
| 372 | IDEA | Preschool | | |
| | 457 | IDEA Preschool | | |
| | | 1XXX | Instruction | |
| | | | 1XX Personal Services - Salaries | 10,683.30 |
| | | | 2XX Personal Services - Employee Benefits | 1,575.39 |
| | | | 5XX Other Purchased Services | 699.85 |
| | | | 6XX Supplies and Materials | 251.46 |
| | | | 372 Subtotal | 13,210.00 |
| 471 | GEAR UP | | | |
| | 471 | GEAR UP | | |
| | | 1XXX | Instruction | |
| | | | 1XX Personal Services - Salaries | 1,620.00 |
| | | | 2XX Personal Services - Employee Benefits | 256.11 |
| | | | 5XX Other Purchased Services | 58.01 |
| | | 221X | Improvement of Instruction Services | |
| | | | 1XX Personal Services - Salaries | 1,241.10 |
| | | | 2XX Personal Services - Employee Benefits | 187.88 |
| | | | 471 Subtotal | 3,363.10 |
| 472 | GEAR UP | | | |
| | 471 | GEAR UP | | |
| | | 1XXX | Instruction | |
| | | | 1XX Personal Services - Salaries | 5,865.00 |
| | | | 2XX Personal Services - Employee Benefits | 332.43 |
| | | | 5XX Other Purchased Services | 1,460.44 |
| | | | 6XX Supplies and Materials | 2,281.72 |
| | | 221X | Improvement of Instruction Services | |
| | | | 1XX Personal Services - Salaries | 8,501.65 |
| | | | 2XX Personal Services - Employee Benefits | 843.90 |
| | | | 5XX Other Purchased Services | 4,147.61 |
| | | 27XX | Student Transportation Services | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|-----|----------------------------------|---|---|------------|
| 472 | GEAR UP | | | |
| | 471 | GEAR UP | | |
| | | 27XX | Student Transportation Services | |
| | | | 1XX Personal Services - Salaries | 535.00 |
| | | | 2XX Personal Services - Employee Benefits | 152.29 |
| | | | 5XX Other Purchased Services | 7.42 |
| | | | 6XX Supplies and Materials | 196.00 |
| | | | 472 Subtotal | 24,323.46 |
| 481 | GEAR UP | | | |
| | 471 | GEAR UP | | |
| | | 1XXX | Instruction | |
| | | | 1XX Personal Services - Salaries | 4,905.00 |
| | | | 2XX Personal Services - Employee Benefits | 775.42 |
| | | | 6XX Supplies and Materials | 40.98 |
| | | 27XX | Student Transportation Services | |
| | | | 1XX Personal Services - Salaries | 405.00 |
| | | | 2XX Personal Services - Employee Benefits | 63.54 |
| | | | 481 Subtotal | 6,189.94 |
| 482 | GEAR UP | | | |
| | 471 | GEAR UP | | |
| | | 1XXX | Instruction | |
| | | | 6XX Supplies and Materials | 11,500.00 |
| 492 | GEAR UP | | | |
| | 471 | GEAR UP | | |
| | | 1XXX | Instruction | |
| | | | 1XX Personal Services - Salaries | 330.00 |
| | | | 2XX Personal Services - Employee Benefits | 52.19 |
| | | | 492 Subtotal | 382.19 |
| 691 | Games for Family Nights | | | |
| | 890 | Other Community Services | | |
| | | 33XX | Community Services | |
| | | | 6XX Supplies and Materials | 37.99 |
| 692 | Games for Family Nights | | | |
| | 890 | Other Community Services | | |
| | | 33XX | Community Services | |
| | | | 6XX Supplies and Materials | 2,209.66 |
| 701 | Title I Improving Basic Programs | | | |
| | 420 | Title I, Part A, Improving Basic Programs | | |
| | | 1XXX | Instruction | |
| | | | 6XX Supplies and Materials | 5,574.00 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|---|------------|
| 752 Montana Striving Readers Project | |
| 423 Montana Striving Readers Grant | |
| 221X Improvement of Instruction Services | |
| 5XX Other Purchased Services | 46,443.74 |
| 752 Subtotal | 565,204.28 |
| 771 Title I, Part A, Improving Basic Programs | |
| 494 Schoolwide Program | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 608.26 |
| 2XX Personal Services - Employee Benefits | 96.12 |
| 3XX Purchased Professional and Technical Services | 46,462.00 |
| 6XX Supplies and Materials | 206,876.89 |
| 8XX Other Expenditures | 2,859.74 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 5,375.07 |
| 2XX Personal Services - Employee Benefits | 766.33 |
| 5XX Other Purchased Services | 230.11 |
| 6XX Supplies and Materials | 1,275.15 |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 8,875.00 |
| 2XX Personal Services - Employee Benefits | 1,393.74 |
| 5XX Other Purchased Services | 23,644.83 |
| 771 Subtotal | 298,463.24 |
| 772 Title I - Schoolwide | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 142,478.58 |
| 2XX Personal Services - Employee Benefits | 21,539.50 |
| 221X Improvement of Instruction Services | |
| 5XX Other Purchased Services | 43,895.12 |
| 437 Title VI, Part B, Subpart 2, Rural Low-Income Schools | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 55,393.09 |
| 2XX Personal Services - Employee Benefits | 8,605.37 |
| 494 Schoolwide Program | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 390,504.18 |
| 2XX Personal Services - Employee Benefits | 59,552.83 |
| 3XX Purchased Professional and Technical Services | 23,392.00 |
| 6XX Supplies and Materials | 127,249.24 |
| 880 Other Vocational Education Related Costs | 225.00 |
| 8XX Other Expenditures | 8,067.87 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|--|--------------|
| 772 Title I - Schoolwide | |
| 494 Schoolwide Program | |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 121,001.56 |
| 2XX Personal Services - Employee Benefits | 18,055.24 |
| 3XX Purchased Professional and Technical Services | 81.00 |
| 5XX Other Purchased Services | 2,722.23 |
| 6XX Supplies and Materials | 5,923.58 |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 28,971.44 |
| 2XX Personal Services - Employee Benefits | 4,467.88 |
| 3XX Purchased Professional and Technical Services | 5,000.00 |
| 5XX Other Purchased Services | 48,266.90 |
| <hr/> | |
| 772 Subtotal | 1,115,392.61 |
| 820 ARRA - Title I Part A | |
| 752 ARRA - Title I, Part A | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 5,245.00 |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 1,455.00 |
| 2XX Personal Services - Employee Benefits | 228.83 |
| 5XX Other Purchased Services | 3,683.58 |
| <hr/> | |
| 820 Subtotal | 10,612.41 |
| 860 ARRA - Title I SchoolWide | |
| 756 ARRA Title I SchoolWide | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 32,085.00 |
| 21XX Support Services - Students | |
| 6XX Supplies and Materials | 451.73 |
| 221X Improvement of Instruction Services | |
| 1XX Personal Services - Salaries | 11,962.50 |
| 2XX Personal Services - Employee Benefits | 1,864.81 |
| 5XX Other Purchased Services | 16,983.84 |
| <hr/> | |
| 860 Subtotal | 63,347.88 |
| 899 Miscellaneous Local | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 25XX Support Services - Business | |
| 6XX Supplies and Materials | 2,255.41 |
| 910 Food Services | |
| 31XX Food Services | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|---------------------|---------------------|------------------|
| 231 Title II, Part D, Ed Technology | 4,500.00 | 4,500.00 | 0.00 |
| 241 Title III Part A English Language Acquisition | 8,544.51 | 8,544.51 | 0.00 |
| 242 Title III Part A English Language Acquisition | 60,080.03 | 60,080.03 | 0.00 |
| 292 Misc Federal Grant from other State Agency | 20,121.87 | 20,121.87 | 0.00 |
| 322 ABE (Adult Basic Ed) | 36,620.00 | 36,620.00 | 0.00 |
| 362 IDEA Part B | 455,088.52 | 455,088.52 | 0.00 |
| 372 IDEA Preschool | 13,210.00 | 13,210.00 | 0.00 |
| 471 GEAR UP | 3,363.10 | 3,363.10 | 0.00 |
| 472 GEAR UP | 24,323.46 | 24,323.46 | 0.00 |
| 481 GEAR UP | 6,189.94 | 6,189.94 | 0.00 |
| 482 GEAR UP | 11,500.00 | 11,500.00 | 0.00 |
| 492 GEAR UP | 382.19 | 382.19 | 0.00 |
| 691 Games for Family Nights | 0.00 | 37.99 | -37.99 |
| 692 Games for Family Nights | 2,225.00 | 2,209.66 | 15.34 |
| 701 Title I Improving Basic Programs | 18,654.60 | 18,654.60 | 0.00 |
| 702 Title I Improving Basic Programs | 30,744.18 | 30,744.18 | 0.00 |
| 732 21st Century Community Learning | 74,331.23 | 74,331.23 | 0.00 |
| 752 Montana Striving Readers Project | 565,204.28 | 565,204.28 | 0.00 |
| 771 Title I, Part A, Improving Basic Programs | 298,463.24 | 298,463.24 | 0.00 |
| 772 Title I - Schoolwide | 1,115,392.61 | 1,115,392.61 | 0.00 |
| 820 ARRA - Title I Part A | 10,612.41 | 10,612.41 | 0.00 |
| 860 ARRA - Title I SchoolWide | 63,347.88 | 63,347.88 | 0.00 |
| 899 Miscellaneous Local | 0.00 | 3,674.91 | -3,674.91 |
| Total | 3,060,720.27 | 3,066,228.97 | -5,508.70 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 6,428.70 | 11,730.09 |
| 1112 District Levy - Personal Property | 575.54 | 662.88 |
| 1190 Penalties and Interest on Taxes | 47.86 | 53.84 |
| 1340 Fees for Adult Education | 2,265.00 | 2,088.00 |
| 1510 Interest Earnings | 219.24 | 224.78 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -35.43 | -105.24 |
| 3460 Montana Oil and Gas Tax | 136.06 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 9,636.97 | 14,654.35 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------------|------------------|
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 3XX Purchased Professional and Technical Services | 10,058.00 | 9,432.11 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 4,683.47 | 4,082.84 |
| 2XX Personal Services - Employee Benefits | 20.22 | 16.75 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 14,761.69 | 13,531.70 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 12,062.33 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 14,654.35 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 13,531.70 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 13,184.98 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------|------------|
| 1510 Interest Earnings | 0.14 | 4.09 |
| 1910 Rentals | 80,500.00 | 26,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 80,500.14 | 26,004.09 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 26XX Operation and Maintenance of Plant Services | | |
| 3XX Purchased Professional and Technical Services | 100.00 | 0.00 |
| 6XX Supplies and Materials | 0.00 | 23.99 |
| 890 Other Community Services | | |
| 26XX Operation and Maintenance of Plant Services | | |
| 4XX Purchased Property Services | 28,183.16 | 19,012.07 |
| 5XX Other Purchased Services | 603.00 | 0.00 |
| 6XX Supplies and Materials | 0.00 | 2,736.04 |
| 8XX Other Expenditures | 593.22 | 593.22 |
| 33XX Community Services | | |
| 4XX Purchased Property Services | 0.00 | 3,129.65 |
| 5XX Other Purchased Services | 11,066.02 | 4,034.20 |
| 8XX Community Services Programs | | |
| 33XX Community Services | | |
| 4XX Purchased Property Services | 12,623.06 | 0.00 |
| 5XX Other Purchased Services | 818.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 21,984.83 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 75,971.29 | 29,529.17 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 9,757.45 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 26,004.09 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 29,529.17 | (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) | | | | | | 6,232.37 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 1,824.45 | 1,778.10 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -307.80 | -891.99 |
| 5300 Operating Transfers from Other Funds | 800.43 | 30,584.42 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 2,317.08 | 31,470.53 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|-----------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 1,080.49 | 8,454.60 |
| 2XX Personal Services - Employee Benefits | 4.77 | 122.64 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 430.77 | 147.72 |
| 2XX Personal Services - Employee Benefits | 5.92 | 0.65 |
| 22XX Educational Media Services | | |
| 1XX Personal Services - Salaries | 0.00 | 1,376.80 |
| 2XX Personal Services - Employee Benefits | 0.00 | 6.03 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 0.00 | 7,140.00 |
| 2XX Personal Services - Employee Benefits | 0.00 | 31.30 |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 0.00 | 5,311.89 |
| 2XX Personal Services - Employee Benefits | 0.00 | 287.13 |
| 910 Food Services | | |
| 31XX Food Services | | |
| 1XX Personal Services - Salaries | 1,560.21 | 3,348.29 |
| 2XX Personal Services - Employee Benefits | 80.64 | 179.88 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 3,162.80 | 26,406.93 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 121,240.30 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 31,470.53 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 26,406.93 | (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) | | | | | | 126,303.90 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 99,989.87 | 87,404.04 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -16,345.46 | -43,567.73 |
| 1900 Other Revenue from Local Sources | 500.00 | 0.75 |
| 4820 Federal Impact Aid - Title VIII | 2,687,588.17 | 3,083,512.60 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 2,771,732.58 | 3,127,349.66 |

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 | 159,626.96 | 198,429.53 |
| 2XX Personal Services - Employee Benefits | 663,501.60 | 394,974.57 |
| 3XX Purchased Professional and Technical Services | 0.00 | 9,000.00 |
| 5XX Other Purchased Services | 9,414.91 | 20,180.47 |
| 6XX Supplies and Materials | 22,914.31 | 17,495.69 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 305.89 | 0.00 |
| 2XX Personal Services - Employee Benefits | 63,975.22 | 0.00 |
| 4XX Purchased Property Services | 1,290.00 | 1,290.00 |
| 5XX Other Purchased Services | 445.16 | 28.75 |
| 6XX Supplies and Materials | 50.43 | 0.00 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 6,963.97 | 295.04 |
| 5XX Other Purchased Services | 760.56 | 0.00 |
| 6XX Supplies and Materials | 2,725.36 | 0.00 |
| 222X Educational Media Services | | |
| 1XX Personal Services - Salaries | 131.17 | 0.00 |
| 2XX Personal Services - Employee Benefits | 62,440.43 | 2,454.49 |
| 4XX Purchased Property Services | 1,027.05 | 0.00 |
| 5XX Other Purchased Services | 79.20 | 0.00 |
| 6XX Supplies and Materials | 17,563.10 | 145,068.28 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 19,525.71 | 7,096.39 |
| 3XX Purchased Professional and Technical Services | 1,585.38 | 708.41 |
| 4XX Purchased Property Services | 2,346.31 | 0.00 |
| 5XX Other Purchased Services | 4,946.16 | 2,950.06 |
| 6XX Supplies and Materials | 5,073.74 | 1,147.36 |
| 810 Dues and Fees | 9,256.00 | 12,888.00 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 0.00 | 715.00 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | | | | |
| | 24XX Support Services - School Administration | | | | |
| | | | 2XX Personal Services - Employee Benefits | 75,779.37 | 6,677.74 |
| | | | 3XX Purchased Professional and Technical Services | 466.66 | 233.33 |
| | | | 4XX Purchased Property Services | 26.91 | 0.00 |
| | | | 5XX Other Purchased Services | 13,209.49 | 10,587.12 |
| | | | 6XX Supplies and Materials | 4,689.56 | 1,644.60 |
| | | | 810 Dues and Fees | 89.00 | 0.00 |
| | 25XX Support Services - Business | | | | |
| | | | 2XX Personal Services - Employee Benefits | 23,100.34 | 2,996.37 |
| | | | 3XX Purchased Professional and Technical Services | 150.00 | 0.00 |
| | | | 5XX Other Purchased Services | 339.55 | 0.00 |
| | | | 6XX Supplies and Materials | 997.93 | 352.00 |
| | | | 8XX Other Expenditures | 110.40 | 0.00 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 315,119.04 | 566,690.81 |
| | | | 2XX Personal Services - Employee Benefits | 102,435.47 | 109,687.16 |
| | | | 3XX Purchased Professional and Technical Services | 12,209.67 | 7,767.78 |
| | | | 440 Bldg & Grounds Repair and Main Services | 519,916.04 | 395,535.53 |
| | | | 5XX Other Purchased Services | 53,528.29 | 562.55 |
| | | | 6XX Supplies and Materials | 196,135.31 | 259,132.23 |
| | | | 7XX Property and Equipment Acquisition | 7,215.84 | 27,411.74 |
| | | | 810 Dues and Fees | 1,750.34 | 94.33 |
| | | | 830 Special Assessments | 657.76 | 1,315.52 |
| | | | 8XX Other Expenditures | 375.63 | 32.34 |
| | 27XX Student Transportation Services | | | | |
| | | | 1XX Personal Services - Salaries | 27,649.74 | 33,320.00 |
| | | | 2XX Personal Services - Employee Benefits | 4,616.93 | 9,631.43 |
| | | | 5XX Other Purchased Services | 103.20 | 0.00 |
| | | | 6XX Supplies and Materials | 17,294.92 | 19,441.65 |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | | 7XX Property and Equipment Acquisition | 177,174.67 | 98.89 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 136,614.11 | 39,105.58 |
| | | | 2XX Personal Services - Employee Benefits | 104,793.48 | 98,048.15 |
| | | | 4XX Purchased Property Services | 0.00 | 359.16 |
| | | | 5XX Other Purchased Services | 237.77 | 5,683.10 |
| | | | 6XX Supplies and Materials | 1,143.90 | 12,540.40 |
| | 21XX Support Services - Students | | | | |
| | | | 3XX Purchased Professional and Technical Services | 2,100.00 | 74,227.89 |
| | | | 4XX Purchased Property Services | 0.00 | 470.00 |
| | | | 5XX Other Purchased Services | 0.00 | 2,391.00 |
| | | | 6XX Supplies and Materials | 0.00 | 31.99 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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

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

| PRC | Program | Function | Object | 2011 Value | 2012 Value |
|-----|--|---|---|------------|------------|
| | 280 Special Education - Local and State | | | | |
| | | 221X Improvement of Instruction Services | | | |
| | | | 5XX Other Purchased Services | 262.14 | 2,626.48 |
| | | 222X Educational Media Services | | | |
| | | | 6XX Supplies and Materials | 678.90 | 0.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 100.00 |
| | | | 6XX Supplies and Materials | 0.00 | 36.49 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,701.55 | 6,795.30 |
| | | | 5XX Other Purchased Services | 0.00 | 16,916.18 |
| | | | 6XX Supplies and Materials | 265.55 | 0.00 |
| | 610 Adult Continuing Education Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,195.86 | 1,377.35 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 3,249.33 |
| | | | 2XX Personal Services - Employee Benefits | 30.19 | 14.25 |
| | | | 5XX Other Purchased Services | 24.26 | 0.00 |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 6,830.00 | 15,618.85 |
| | | | 2XX Personal Services - Employee Benefits | 3,162.76 | 3,810.66 |
| | | | 6XX Supplies and Materials | 77.77 | 0.00 |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,388.31 | 440.00 |
| | | | 3XX Purchased Professional and Technical Services | 1,492.50 | 900.00 |
| | | | 4XX Purchased Property Services | 113.49 | 0.00 |
| | | | 5XX Other Purchased Services | 727.64 | 0.00 |
| | | | 6XX Supplies and Materials | 1,111.67 | 0.00 |
| | 820 Civic Services | | | | |
| | | 33XX Community Services | | | |
| | | | 6XX Supplies and Materials | 2,399.98 | 511.01 |
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 1XX Personal Services - Salaries | 87.42 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 0.36 | 0.00 |
| | | | 4XX Purchased Property Services | 16,213.24 | 85,158.14 |
| | | | 6XX Supplies and Materials | 623.03 | 9,891.81 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|--|---|---|---|-----------------|-------------|
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 72,437.53 | 77,506.66 |
| | | | 4XX Purchased Property Services | 0.00 | 4,095.00 |
| | | | 6XX Supplies and Materials | 0.00 | 72,438.72 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 94,888.68 |
| | 999 Undistributed | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 53,222.16 | 0.00 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 46,000.00 | 90,000.00 |
| 170 | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,120.92 | 0.00 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 139.53 | 0.00 |
| | | 170 Subtotal | | <u>1,260.45</u> | <u>0.00</u> |
| 171 Early Reading First | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 9,739.20 | 0.00 |
| 172 Early Reading First | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 2,398.40 |
| 181 | 410 Miscellaneous Federal Grants Direct from Feds | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 20,423.73 | 0.00 |
| 182 Johnson O'Malley (JOM) | 410 Miscellaneous Federal Grants Direct from Feds | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 31,524.78 |
| 241 Title III Part A English Language Acquisition | 432 Title III, Part A, English Language Acquisition & Language Enhancement | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,206.97 | 0.00 |
| 242 Title III Part A English Language Acquisition | 432 Title III, Part A, English Language Acquisition & Language Enhancement | | | | |
| | | 1XXX Instruction | | | |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|-----|---|--|---|------------|------------|
| 242 | Title III Part A | English Language Acquisition | | | |
| | 432 | Title III, Part A, English Language Acquisition & Language Enhancement | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 14,390.40 |
| 321 | 465 | Federal Miscellaneous Grants from OPI | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,969.87 | 0.00 |
| 322 | ABE (Adult Basic Ed) | | | | |
| | 465 | Federal Miscellaneous Grants from OPI | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 10,196.03 |
| 470 | 465 | Federal Miscellaneous Grants from OPI | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 284.84 | 0.00 |
| 600 | 471 | GEAR UP | | | |
| | | 221X Improvement of Instruction Services | | | |
| | | | 5XX Other Purchased Services | 292.97 | 0.00 |
| 720 | 420 | Title I, Part A, Improving Basic Programs | | | |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 271.84 | 0.00 |
| 731 | 434 | Title IV, Part B, 21st Century Community Learning Centers | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 390.96 | 0.00 |
| 732 | 21st Century Community Learning | | | | |
| | 434 | Title IV, Part B, 21st Century Community Learning Centers | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 1,391.16 |
| 752 | Montana Striving Readers Project | | | | |
| | 423 | Montana Striving Readers Grant | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 3,740.00 |
| 771 | Title I, Part A, Improving Basic Programs | | | | |
| | 420 | Title I, Part A, Improving Basic Programs | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 76,082.12 | 0.00 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 14,715.16 | 261.94 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|-----|--|---|--------|-------------------|-------------------|
| 771 | Title I, Part A, Improving Basic Programs | | | | |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | | 221X Improvement of Instruction Services | | | |
| | | 2XX Personal Services - Employee Benefits | | 1,845.50 | 497.83 |
| | 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | | | | |
| | | 1XXX Instruction | | | |
| | | 2XX Personal Services - Employee Benefits | | 37,172.41 | 0.00 |
| | 433 Title IV, Part A, Safe & Drug-Free Schools & Communities | | | | |
| | | 221X Improvement of Instruction Services | | | |
| | | 2XX Personal Services - Employee Benefits | | 371.07 | 0.00 |
| | 437 Title VI, Part B, Subpart 2, Rural Low-Income Schools | | | | |
| | | 1XXX Instruction | | | |
| | | 2XX Personal Services - Employee Benefits | | 2,434.79 | 0.00 |
| | | 771 Subtotal | | 132,621.05 | 759.77 |
| 772 | Title I - Schoolwide | | | | |
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | | 1XXX Instruction | | | |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 61,497.75 |
| | | 21XX Support Services - Students | | | |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 17,535.77 |
| | | 221X Improvement of Instruction Services | | | |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 2,223.12 |
| | 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | | | | |
| | | 1XXX Instruction | | | |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 37,632.00 |
| | 437 Title VI, Part B, Subpart 2, Rural Low-Income Schools | | | | |
| | | 1XXX Instruction | | | |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 5,280.00 |
| | | 772 Subtotal | | 0.00 | 124,168.64 |
| 820 | ARRA - Title I Part A | | | | |
| | 465 Federal Miscellaneous Grants from OPI | | | | |
| | | 221X Improvement of Instruction Services | | | |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 62.79 |
| 860 | ARRA - Title I SchoolWide | | | | |
| | 465 Federal Miscellaneous Grants from OPI | | | | |
| | | 221X Improvement of Instruction Services | | | |
| | | 2XX Personal Services - Employee Benefits | | 666.84 | 252.69 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

3,242,154.97

3,176,052.00

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 6,234,049.20 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 3,127,349.66 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 3,176,052.00 | (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 | 147,307.99 | (4b) | | -147,307.99 | |
| | | | | | | -147,307.99 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 6,038,038.87 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 5,286.16 | 6,258.76 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -894.31 | -3,155.43 |
| 1900 Other Revenue from Local Sources | 15,807.00 | 59,384.88 |
| 3281 State Technology Aid | 8,029.11 | 8,403.15 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 28,227.96 | 70,891.36 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 222X Educational Media Services | | |
| 3XX Purchased Professional and Technical Services | 333.33 | 333.33 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 333.33 | 333.33 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 335,101.63 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 70,891.36 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 333.33 | (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) | 405,659.66 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------------|------------------|
| 1510 Interest Earnings | 596.23 | 724.29 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | 35.50 | -357.67 |
| 3445 State Combined Fund School Block Grant | 17,194.97 | 17,194.97 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 17,826.70 | 17,561.59 |

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 7XX Property and Equipment Acquisition | 136,200.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 136,200.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 42,676.87 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 17,561.59 | (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) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 60,238.46 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 |
|--|-------------------|-------------------|
| 1510 Interest Earnings | 4.55 | 1,110.79 |
| 3120 State Guaranteed Tax Base Aid | 261,223.33 | 131,240.22 |
| 4100 Federal Miscellaneous Grants - Direct from Feds | 119,930.02 | 152,561.18 |
| 5300 Operating Transfers from Other Funds | 53,222.16 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>434,380.06</u> | <u>284,912.19</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 | | |
| 51XX General Obligation Bonds, Special Assessments and Interest | | |
| 850 Interest on Debt | 119,930.04 | 152,561.18 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>119,930.04</u> | <u>152,561.18</u> |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 314,450.02 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 284,912.19 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 152,561.18 | (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) | 446,801.03 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 39,484.00 | 47,046.84 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -91,395.04 | 49,296.00 |
| 5110 Sale of Bonds | 3,171,750.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,119,838.96 | 96,342.84 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|-------------------|---------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 25XX Support Services - Business | | |
| 3XX Purchased Professional and Technical Services | 51,100.00 | 0.00 |
| 8XX Other Expenditures | 74,187.24 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 5XX Other Purchased Services | 0.00 | 912.00 |
| 7XX Property and Equipment Acquisition | 856,746.25 | 1,598,504.05 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 982,033.49 | 1,599,416.05 |

Schedule Of Changes Worksheet

| | | |
|--|--------------|----------|
| Beginning Fund Balance | 2,137,805.47 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 96,342.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,599,416.05 | (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) | 634,732.26 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

| PRC Revenue | 2011 Value | 2012 Value |
|---|------------|------------|
| 1111 District Levy - Real Property | 32,330.69 | 33,603.72 |
| 1112 District Levy - Personal Property | 2,477.70 | 2,303.06 |
| 1190 Penalties and Interest on Taxes | 206.56 | 225.97 |
| 1510 Interest Earnings | 3,970.38 | 3,697.97 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -706.10 | -1,816.78 |
| 3460 Montana Oil and Gas Tax | 589.07 | 0.00 |

| | | |
|--|-----------|-----------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 38,868.30 | 38,013.94 |
|--|-----------|-----------|

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 65,624.44 | 103,381.27 |

| | | |
|--|-----------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 65,624.44 | 103,381.27 |
|--|-----------|------------|

Schedule Of Changes Worksheet

| | | |
|---|------------|----------|
| Beginning Fund Balance | 232,338.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 38,013.94 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 103,381.27 | (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) | 166,971.22 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------|------------|
| 1510 Interest Earnings | 9,771.60 | 9,479.27 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -1,635.69 | -4,797.50 |
| 1900 Other Revenue from Local Sources | 1,467.24 | 11,239.02 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 9,603.15 | 15,920.79 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 2XX Personal Services - Employee Benefits | 32,407.41 | 35,224.11 |
| 3XX Purchased Professional and Technical Services | 780.07 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 33,187.48 | 35,224.11 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 560,837.87 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 15,920.79 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 35,224.11 | (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) | 541,534.55 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------|------------|
| 1510 Interest Earnings | 4,721.90 | 4,787.95 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -801.36 | -2,439.53 |
| 1900 Other Revenue from Local Sources | 0.00 | 140.00 |
| 5200 Sale or Compensation for Loss of Assets | 500.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 4,420.54 | 2,488.42 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 920 Enterprise or Internal Service Programs | | |
| 32XX Enterprise Services | | |
| 3XX Purchased Professional and Technical Services | 272.25 | 1,997.00 |
| 4XX Purchased Property Services | 0.00 | 333.33 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 272.25 | 2,330.33 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 279,118.48 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 2,488.42 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 2,330.33 | (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) |
| | 279,276.57 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|---------------|---------------|
| 1510 Interest Earnings | 190.08 | 186.31 |
| 1530 Net Increase (Decrease) in the Fair Value of Investments | -31.71 | -94.43 |
| 1920 Contributions/Donations from Private Sources | 50.00 | 180.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 208.37 | 271.88 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|---------------|---------------|
| 890 Other Community Services | | |
| 33XX Community Services | | |
| 870 Student Scholarships | 0.00 | 500.00 |
| 8XX Community Services Programs | | |
| 33XX Community Services | | |
| 870 Student Scholarships | 500.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 500.00 | 500.00 |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|-----------|----------|
| Beginning Fund Balance | | | | | 10,837.27 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 271.88 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 500.00 | (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) | | | | | 10,609.15 | (5) |



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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 | 245,720.70 | 86,698.56 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 20,211.64 | 28,247.79 |
| 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 | 3,892.40 | 149,517.44 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 4,213.24 |
| 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 | 4,516,131.95 | 4,551,871.57 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 10,502.63 | 37,524.18 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 3,253.03 | 3,862.02 |
| XX | XXX 26XX 41X | Energy Utility Services | 225,643.04 | 219,970.55 |
| XX | XXX 4XXX 710 | Land | 21,910.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 73,161.67 | 98.89 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 85,000.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 1,265,482.96 | 1,667,458.89 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 0.00 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 226,843.28 | 34,426.43 |
| 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: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 198,575.45 |
| b. Related Services Block Grant Entitlement | 66,187.42 |
| c. Total Entitlements Subject to Reversion | 264,762.87 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 352,134.62 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 808,304.71 |
| 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

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|------------|---------|---------|------------|------------|
| 280 | 1XXX | 1XX | 550,513.39 | 0.00 | 0.00 | 39,105.58 | |
| 280 | 1XXX | 2XX | 2,172.52 | 0.00 | 0.00 | 98,048.15 | |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 359.16 | |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 5,683.10 | |
| 280 | 1XXX | 6XX | 300.99 | 0.00 | 0.00 | 12,540.40 | |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 1XX | 15,224.95 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 2XX | 109.11 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 3XX | 4,500.00 | 0.00 | 0.00 | 74,227.89 | |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 470.00 | |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 2,391.00 | |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 31.99 | |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 2,626.48 | |
| 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 | | | 572,820.96 | 0.00 | 0.00 | 235,483.75 | 808,304.71 |

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: 0023-82280984

02 Big Horn County
0023 Hardin Elem

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

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|-------------------|-------------|--------------|-----------|----------------|
| Land | 281,436.00 | 0.00 | 0.00 | 0.00 | 281,436.00 |
| Land Improvements | 840,753.07 | 98.89 | 0.00 | 0.00 | 840,851.96 |
| Buildings | 10,747,194.40 | 0.00 | 214,810.98 | 50,961.00 | 10,911,044.38 |
| Machinery and Equipment | 1,907,942.02 | 0.00 | 216,953.82 | 0.00 | 2,124,895.84 |
| Construction in Progress | 0.00 | 0.00 | 1,484,729.70 | 0.00 | 1,484,729.70 |
| Totals at Historical Cost | 13,777,325.49 | 98.89 | 1,916,494.50 | 50,961.00 | 15,642,957.88 |
| Less Accumulated Depreciation For: | | | | | |
| Improvement Accum | 334,828.08 | 0.00 | 38,485.38 | 0.00 | 373,313.46 |
| Building Accum | 4,573,605.89 | 0.00 | 227,242.39 | 43,826.46 | 4,757,021.82 |
| Machinery and Equipment Accum | 1,230,200.54 | 0.00 | 120,427.97 | 0.00 | 1,350,628.51 |
| Total Accumulated Depreciation | 6,138,634.51 | 0.00 | 386,155.74 | 43,826.46 | 6,480,963.79 |
| Governmental Activities, Capital Assets, net | 7,638,690.98 | 98.89 | 1,530,338.76 | 7,134.54 | 9,161,994.09 |

* 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) | 138,112.96 | 0.00 | 0.00 |
| Support Services Staff (22XX) | 6,662.40 | 0.00 | 0.00 |
| General Administration (23XX) | 7,959.59 | 0.00 | 0.00 |
| School Administration (24XX) | 17,980.43 | 0.00 | 0.00 |
| Financial Administration (25XX) | 783.33 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 102,545.71 | 0.00 | 0.00 |
| Transportation (27XX) | 64,958.33 | 0.00 | 0.00 |
| Food Service (31XX) | 5,633.88 | 0.00 | 0.00 |
| Enterprise Operations (32XX) | 29,795.60 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 11,723.51 | 0.00 | 0.00 |
| Total Depreciation for FY2012 | 386,155.74 | 0.00 | 0.00 |

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0023-82280984

02 Big Horn County

0023 Hardin Elem

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* | | | | | | | |
| Bonds | | | | | | | |
| 06/15/2011 | 2,972,586.06 | 0.00 | 197,304.06 | 0.00 | 2,775,282.00 | 198,234.00 | 2,577,048.00 |
| Compensated Absences | 1,417,763.66 | 0.00 | 0.00 | 100,353.67 | 1,317,409.99 | 0.00 | 1,317,409.99 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 4,390,349.72 | 0.00 | 197,304.06 | 100,353.67 | 4,092,691.99 | 198,234.00 | 3,894,457.99 |

* 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.