



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 1189-40591734**

**02 Big Horn County**

**1189 Hardin H S**

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** 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.**



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
100	Miscellaneous Local	LOCAL		
141	Miscellaneous Local	LOCAL		
259	Vo Ed All Career & Tech Ed Programs	STATE		State
322	ABE (Adult Basic Ed)	FEDERAL	02 0023 56 12BG	84.002
771	Title I Improving Basic Programs	FEDERAL	002 0023 3211	84.010A
772	Title I - Schoolwide	FEDERAL	002 0023 3212	Federal
810	Vo Ed All Career & Tech Ed Programs	STATE	1189	State
811	Vo Ed All Career & Tech Ed Programs	STATE	1189	State
812	Vo Ed All Career & Tech Ed Programs	STATE	1189	State
822	Miscellaneous State Grant	STATE		State
841	Title VII, Indian Education	FEDERAL	S060A101008	84.060
842	Title VII, Indian Education	FEDERAL	S060A101008	84.060
861	Vo Ed Carl Perkins Basic Grant	FEDERAL	002 1189 8111	84.048A
862	Vo Ed Carl Perkins Basic Grant	FEDERAL	002 1189 8112	84.048A
872	GEAR UP	FEDERAL		84.334
882	GEAR UP	FEDERAL		84.334
892	GEAR UP	FEDERAL		84.334
899	Miscellaneous Local	LOCAL		



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	685,396.61	121,666.06	830,007.11	
02	Taxes Receivable - Real and Personal (120-149)	33,997.72	928.12	5,553.93	
03	Taxes Receivable - Protested (150-159)	25,551.72	1,287.13	4,416.57	
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	744,946.05	123,881.31	839,977.61	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	59,549.44	2,215.25	9,970.50	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	59,549.44	2,215.25	9,970.50	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	685,396.61	121,666.06	830,007.11	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	685,396.61	121,666.06	830,007.11	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	744,946.05	123,881.31	839,977.61	



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,329.69	237,144.15	-154,376.74	36,924.24
02	Taxes Receivable - Real and Personal (120-149)	309.86			389.94
03	Taxes Receivable - Protested (150-159)	294.55			152.39
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			193,106.81	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,934.10	237,144.15	38,730.07	37,466.57
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	604.41		395.20	542.33
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	604.41		395.20	542.33
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,958.06	
48	Fund Balance for Budget	21,329.69	237,144.15	32,376.81	36,924.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,329.69	237,144.15	38,334.87	36,924.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,934.10	237,144.15	38,730.07	37,466.57



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,147.94			50,082.04
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)	5,000.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,147.94			50,082.04
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,147.94			50,082.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,147.94			50,082.04
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,147.94			50,082.04



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			89,261.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			89,261.39	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			89,261.39	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			89,261.39	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			89,261.39	



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	201,545.80	125,007.17		1,329,052.43
02	Taxes Receivable - Real and Personal (120-149)				17,499.33
03	Taxes Receivable - Protested (150-159)				10,514.84
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	201,545.80	125,007.17		1,357,066.60
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				28,014.17
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				28,014.17
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	201,545.80	125,007.17		1,329,052.43
52	<b>TOTAL FUND BALANCE/EQUITY</b>	201,545.80	125,007.17		1,329,052.43
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	201,545.80	125,007.17		1,357,066.60



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		568,489.95		
02	Taxes Receivable - Real and Personal (120-149)		4,219.20		
03	Taxes Receivable - Protested (150-159)		3,538.79		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		576,247.94		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,757.99		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		7,757.99		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		568,489.95		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		568,489.95		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		576,247.94		



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				638,801.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				638,801.56
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				638,801.56
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				638,801.56
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				638,801.56



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,843.88	204,042.27	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,843.88	204,042.27	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,843.88	204,042.27	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,843.88	204,042.27	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,843.88	204,042.27	



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	727,909.10	829,167.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	727,909.10	829,167.56		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	703,724.10	829,167.56		
24	Other Current Liabilities (621-679)	24,185.00			
35	<b>TOTAL LIABILITIES</b>	727,909.10	829,167.56		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	727,909.10	829,167.56		



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	371,806.94	465,733.31
1112 District Levy - Personal Property	59,342.61	40,884.10
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,476.29	20,576.48
1123 Coal Gross Proceeds	672,680.12	726,715.00
1190 Penalties and Interest on Taxes	1,683.65	1,947.24
1510 Interest Earnings	7,607.31	1,374.67
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,174.15	-592.65
1900 Other Revenue from Local Sources	954.94	155.37
1910 Rentals	200.00	400.00
1920 Contributions/Donations from Private Sources	10.29	0.00
1945 Fees - Users/Resale of Supplies	0.00	50.00
3110 Direct State Aid	1,215,139.66	1,423,461.95
3111 Quality Educator	129,497.94	130,994.60
3112 At Risk Student	0.00	24,298.69
3113 Indian Education For All	9,812.40	9,608.40
3114 American Indian Achievement Gap	63,800.00	58,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	110,230.34	128,145.32
3120 State Guaranteed Tax Base Aid	15,684.78	126,055.50
3444 State School Block Grant	143,612.98	143,612.98
3460 Montana Oil and Gas Tax	199,058.05	230,822.57
3730 HB645 State Special Education Allowable Costs	3,983.72	0.00
5300 Operating Transfers from Other Funds	2,350.93	0.00
7800 ARRA - State Fiscal Stabilization Fund	137,113.32	0.00
7810 Education Jobs Fund	114,609.70	1,669.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,271,481.82</b>	<b>3,534,713.01</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	913,379.39	880,990.61
2XX Personal Services - Employee Benefits	4,950.50	185,057.44
3XX Purchased Professional and Technical Services	3,781.20	9,030.65
4XX Purchased Property Services	222.68	112.00
5XX Other Purchased Services	2,287.37	5,104.22
6XX Supplies and Materials	18,248.68	59,083.16
810 Dues and Fees	720.00	320.00
8XX Other Expenditures	1,020.00	2,980.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	107,177.61	114,445.34



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits	490.04	12,341.75
			3XX Purchased Professional and Technical Services	0.00	499.00
			4XX Purchased Property Services	2,580.00	1,305.00
			5XX Other Purchased Services	204.49	90.66
			6XX Supplies and Materials	2,951.90	2,450.72
			810 Dues and Fees	145.00	0.00
	<b>221X Improvement of Instruction Services</b>				
			1XX Personal Services - Salaries	23,923.26	24,011.90
			2XX Personal Services - Employee Benefits	106.19	3,469.77
			3XX Purchased Professional and Technical Services	336.77	0.00
			5XX Other Purchased Services	2,542.62	892.04
			6XX Supplies and Materials	3,694.20	1,491.68
			810 Dues and Fees	0.00	86.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	114,691.32	121,988.37
			2XX Personal Services - Employee Benefits	501.01	12,069.46
			4XX Purchased Property Services	2,344.34	3,411.46
			5XX Other Purchased Services	645.21	1,845.12
			6XX Supplies and Materials	49,721.06	116,240.99
			7XX Property and Equipment Acquisition	0.00	5,000.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	48,511.02	44,845.32
			2XX Personal Services - Employee Benefits	207.08	6,019.21
			3XX Purchased Professional and Technical Services	7,308.71	8,984.60
			4XX Purchased Property Services	1,881.00	1,137.14
			5XX Other Purchased Services	11,621.80	11,697.76
			6XX Supplies and Materials	9,853.48	16,469.46
			810 Dues and Fees	4,626.67	5,039.67
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	220,729.46	231,030.10
			2XX Personal Services - Employee Benefits	966.83	33,258.44
			3XX Purchased Professional and Technical Services	583.35	3,817.53
			4XX Purchased Property Services	4,083.78	4,296.23
			5XX Other Purchased Services	14,830.40	11,879.03
			6XX Supplies and Materials	14,291.59	39,783.49
			7XX Property and Equipment Acquisition	0.00	11,142.00
			810 Dues and Fees	765.94	4,417.94
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	51,315.99	53,298.89
			2XX Personal Services - Employee Benefits	220.66	8,684.31
			3XX Purchased Professional and Technical Services	2,933.34	2,933.34
			5XX Other Purchased Services	540.45	519.93
			6XX Supplies and Materials	2,939.35	3,760.23



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			810 Dues and Fees	168.33	290.90
			8XX Other Expenditures	1,358.03	1,162.63
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	113,925.09	16,030.13
			2XX Personal Services - Employee Benefits	5,787.91	832.24
			4XX Purchased Property Services	12,827.94	0.00
			5XX Other Purchased Services	0.00	35,560.00
			6XX Supplies and Materials	24.26	101.25
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	2,210.00	3,210.00
			2XX Personal Services - Employee Benefits	120.02	415.59
			5XX Other Purchased Services	29.24	8.43
			6XX Supplies and Materials	597.20	1,977.46
	<b>210 Non-Federal Alternative Education</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	93,629.29	101,592.98
			2XX Personal Services - Employee Benefits	407.94	21,221.71
			5XX Other Purchased Services	253.82	225.26
			6XX Supplies and Materials	0.00	282.80
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	175,474.08	249,243.99
			2XX Personal Services - Employee Benefits	760.68	1,012.53
			5XX Other Purchased Services	2,663.75	102.35
			6XX Supplies and Materials	738.56	130.89
			810 Dues and Fees	175.00	0.00
	<b>21XX Support Services - Students</b>				
			3XX Purchased Professional and Technical Services	9,390.00	0.00
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services	114.00	0.00
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	8.97	0.00
			6XX Supplies and Materials	283.42	0.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	460.00
			2XX Personal Services - Employee Benefits	0.00	2.02
			3XX Purchased Professional and Technical Services	0.00	1,800.00
			6XX Supplies and Materials	0.00	690.00
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	0.00	340.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	0.00	188.84
			5XX Other Purchased Services	0.00	55.50
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	0.00	580.00
			2XX Personal Services - Employee Benefits	0.00	249.88
			5XX Other Purchased Services	36.00	409.74
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	282,152.04	286,588.10
			2XX Personal Services - Employee Benefits	1,233.07	38,858.92
			4XX Purchased Property Services	815.55	1,175.09
			5XX Other Purchased Services	7.97	1.45
			6XX Supplies and Materials	34,284.88	19,327.87
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,650.00	4,090.00
			2XX Personal Services - Employee Benefits	197.87	204.33
			5XX Other Purchased Services	100.00	0.00
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	40,663.90	33,374.34
			2XX Personal Services - Employee Benefits	181.16	447.82
			5XX Other Purchased Services	13,466.90	8,125.75
			6XX Supplies and Materials	3,620.25	7,229.64
			810 Dues and Fees	542.95	2,297.95
			8XX Other Expenditures	0.00	1,240.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	31,225.29	10,165.62
			2XX Personal Services - Employee Benefits	1,603.73	1,825.84
			3XX Purchased Professional and Technical Services	135.00	164.65
			5XX Other Purchased Services	1,500.00	0.00
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	197,015.34	203,326.61
			2XX Personal Services - Employee Benefits	1,089.30	17,289.73
			4XX Purchased Property Services	3,609.00	4,400.00
			5XX Other Purchased Services	87,909.81	76,290.77
			6XX Supplies and Materials	62,354.64	53,321.40
			810 Dues and Fees	815.00	11,904.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	1,593.96	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	327.93	0.00
			6XX Supplies and Materials	35,689.14	0.00
		<b>21XX Support Services - Students</b>			
			4XX Purchased Property Services	1,290.00	0.00
			5XX Other Purchased Services	108.56	0.00
			6XX Supplies and Materials	677.69	0.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	733.06	0.00
			6XX Supplies and Materials	891.59	0.00
			8XX Other Expenditures	37.00	0.00
		<b>222X Educational Media Services</b>			
			3XX Purchased Professional and Technical Services	1,131.64	0.00
			4XX Purchased Property Services	185.31	0.00
			5XX Other Purchased Services	11.48	0.00
			6XX Supplies and Materials	37,964.61	0.00
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	685.82	0.00
			4XX Purchased Property Services	925.92	0.00
			5XX Other Purchased Services	5,672.86	0.00
			6XX Supplies and Materials	10,280.84	0.00
			8XX Other Expenditures	481.00	0.00
		<b>24XX Support Services - School Administration</b>			
			3XX Purchased Professional and Technical Services	752.56	0.00
			4XX Purchased Property Services	5,810.98	0.00
			5XX Other Purchased Services	7,698.50	0.00
			6XX Supplies and Materials	17,786.09	0.00
			8XX Other Expenditures	957.00	0.00
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services	100.00	0.00
			5XX Other Purchased Services	204.89	0.00
			6XX Supplies and Materials	4,897.43	0.00
			8XX Other Expenditures	197.98	0.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	19.48	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	80,527.47	1,662.18
			2XX Personal Services - Employee Benefits	211.58	7.30
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	7,285.60	0.00
			2XX Personal Services - Employee Benefits	21.52	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>781 Education Jobs Fund</b>				
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	1,230.52	0.00
			2XX Personal Services - Employee Benefits	4.04	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	5,753.19	0.00
			2XX Personal Services - Employee Benefits	13.70	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	15,156.28	0.00
			2XX Personal Services - Employee Benefits	42.81	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	4,279.63	0.00
			2XX Personal Services - Employee Benefits	83.36	0.00
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			6XX Supplies and Materials	0.00	416.67
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			6XX Supplies and Materials	311.51	0.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	68,000.00	69,059.90
940	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	415,140.92	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				3,579,208.37	3,358,305.01



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						515,860.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,534,713.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,358,305.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	6,872.35	(4b)		-6,872.35	
						-6,872.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						685,396.61	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	6,694.02	3,339.22
1112 District Levy - Personal Property	1,403.14	344.70
1123 Coal Gross Proceeds	43,271.82	46,747.76
1190 Penalties and Interest on Taxes	84.00	76.17
1510 Interest Earnings	1,136.72	1,237.00
1530 Net Increase (Decrease) in the Fair Value of Investments	-244.45	-587.18
2220 County On-Schedule Trans Reimb	64,308.12	69,107.60
3210 State On-Schedule Trans Reimb	64,308.13	69,107.60
3444 State School Block Grant	3,693.83	3,693.83
3460 Montana Oil and Gas Tax	4,879.18	0.00
5200 Sale or Compensation for Loss of Assets	193.80	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>189,728.31</b>	<b>193,066.70</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	14,747.28	13,148.36
2XX Personal Services - Employee Benefits	63.10	54.12
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	2,175.41	2,197.20
2XX Personal Services - Employee Benefits	116.84	109.40
3XX Purchased Professional and Technical Services	330.00	383.33
4XX Purchased Property Services	5,818.67	21,115.22
5XX Other Purchased Services	179,750.04	205,631.07
6XX Supplies and Materials	1,212.72	2,760.56
810 Dues and Fees	8.33	73.33
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
3XX Purchased Professional and Technical Services	110.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>204,332.39</b>	<b>245,472.59</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						174,071.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						193,066.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						245,472.59	(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)						121,666.06	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	63,161.39	92,848.12
1112 District Levy - Personal Property	8,936.86	8,063.34
1190 Penalties and Interest on Taxes	250.96	311.16
1510 Interest Earnings	9,317.24	11,158.42
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,581.28	-5,543.15
3460 Montana Oil and Gas Tax	28,553.37	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	108,638.54	106,837.89
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	36,958.74

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	36,958.74
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### Schedule Of Changes Worksheet

Beginning Fund Balance	760,127.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,837.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,958.74	(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)	830,007.11	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	254.83	497.34
1112 District Levy - Personal Property	25.65	7.48
1190 Penalties and Interest on Taxes	34.85	42.21
1510 Interest Earnings	953.42	895.49
1530 Net Increase (Decrease) in the Fair Value of Investments	-154.67	-401.46
3110 Direct State Aid	5,558.88	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,672.96	1,041.06
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	36,691.27	32,494.48

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	36,691.27	32,494.48
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### Schedule Of Changes Worksheet

Beginning Fund Balance	52,783.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,041.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,494.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,329.69	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	1,301.77	1,160.62
1530 Net Increase (Decrease) in the Fair Value of Investments	-402.77	-578.96
2240 County Retirement Distribution	472,170.33	466,864.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>473,069.33</b>	<b>467,446.37</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	159,742.45	150,404.86
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	16,096.49	17,225.57
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	3,578.75	3,584.39
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	16,455.64	16,775.26
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,797.28	7,969.96
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	50,801.25	34,825.75
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	7,168.57	7,501.65
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	31,869.60	34,442.84
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	614.85	736.19
<b>210 Non-Federal Alternative Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	13,923.15	15,166.55
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	31,924.46	37,214.13
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	70.70
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	47.55
<b>221X Improvement of Instruction Services</b>		



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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
	365	Indian Education for All - OTO & Ongoing			
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	0.00	79.15
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	42,019.11	41,796.97
	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	1,190.20
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	487.20	566.17
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	6,238.98	5,057.61
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	9,988.22	10,547.53
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	27,784.94	28,963.24
	781	Education Jobs Fund			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	11,757.88	499.37
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	1,110.04	0.00
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	182.85	0.00
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	854.66	0.00
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	2,243.26	0.00
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	623.74	0.00
	810	Community Recreation			
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	22,779.32	22,743.71
321	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,619.69	0.00
322	ABE (Adult Basic Ed)				
	650	Adult Basic Education/GED Programs			



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## 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
322	ABE (Adult Basic Ed)				
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	28.16
470					
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	51.33	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>468,713.71</u>	<u>437,437.51</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					207,135.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					467,446.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					437,437.51	(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)					237,144.15	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>141 Miscellaneous Local</b>	
1940 Textbook Sales and Rentals	895.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,760.01
<b>141 Subtotal</b>	2,655.01
<b>812 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	9,208.00
<b>822 Miscellaneous State Grant</b>	
3240 Graduation Matters Montana	10,000.00
<b>841 Title VII, Indian Education</b>	
4130 Title VII Indian Education	13,511.65
<b>842 Title VII, Indian Education</b>	
4130 Title VII Indian Education	246,073.25
<b>862 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	51,388.00
<b>872 GEAR UP</b>	
4710 GEAR UP	3,000.00
<b>882 GEAR UP</b>	
4710 GEAR UP	92,518.11
<b>892 GEAR UP</b>	
4710 GEAR UP	20,100.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	448,454.76

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

PRC Program Function Object	2012 Value
<b>100 Miscellaneous Local</b>	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
5XX Other Purchased Services	1,010.72
6XX Supplies and Materials	1,606.36
<b>100 Subtotal</b>	2,617.08
<b>259 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	1,416.00
6XX Supplies and Materials	1,691.62



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
			<b>259 Subtotal</b>	3,107.62
<b>810</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>			
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>			
	<b>1XXX Instruction</b>			
			6XX Supplies and Materials	4,305.38
	<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	703.50
			<b>810 Subtotal</b>	5,008.88
<b>811</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>			
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>			
	<b>1XXX Instruction</b>			
			6XX Supplies and Materials	206.71
<b>812</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>			
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>			
	<b>1XXX Instruction</b>			
			6XX Supplies and Materials	1,804.71
<b>822</b>	<b>Miscellaneous State Grant</b>			
	<b>324 Graduation Matters Montana</b>			
	<b>1XXX Instruction</b>			
			6XX Supplies and Materials	513.10
	<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	288.75
			2XX Personal Services - Employee Benefits	41.24
			<b>822 Subtotal</b>	843.09
<b>841</b>	<b>Title VII, Indian Education</b>			
	<b>413 Title VII Indian Education</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	8,797.84
			2XX Personal Services - Employee Benefits	1,390.83
			6XX Supplies and Materials	1,030.38
	<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	457.72
			2XX Personal Services - Employee Benefits	74.87
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs	1,760.01
			<b>841 Subtotal</b>	13,511.65
<b>842</b>	<b>Title VII, Indian Education</b>			
	<b>413 Title VII Indian Education</b>			
	<b>1XXX Instruction</b>			



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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
842	Title VII, Indian Education			
	413	Title VII Indian Education		
		1XXX	Instruction	
			1XX Personal Services - Salaries	136,157.80
			2XX Personal Services - Employee Benefits	20,889.84
			6XX Supplies and Materials	10,370.64
			8XX Other Expenditures	10,048.45
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	13,308.00
			2XX Personal Services - Employee Benefits	2,092.28
			5XX Other Purchased Services	465.24
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	36,291.51
			2XX Personal Services - Employee Benefits	5,561.64
			5XX Other Purchased Services	10,887.85
			<b>842 Subtotal</b>	<b>246,073.25</b>
862	Vo Ed Carl Perkins Basic Grant			
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant		
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	577.48
			6XX Supplies and Materials	45,326.85
			810 Dues and Fees	239.00
			8XX Other Expenditures	400.00
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	4,844.67
			<b>862 Subtotal</b>	<b>51,388.00</b>
872	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			6XX Supplies and Materials	3,000.00
882	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			1XX Personal Services - Salaries	2,775.00
			2XX Personal Services - Employee Benefits	435.14
			5XX Other Purchased Services	8,883.20
			6XX Supplies and Materials	35,813.31
			810 Dues and Fees	5,926.75
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	14,317.88
			2XX Personal Services - Employee Benefits	2,263.46
			5XX Other Purchased Services	21,097.46



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## 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
882	GEAR UP			
	471	GEAR UP		
		221X	Improvement of Instruction Services	
			6XX Supplies and Materials	562.63
		27XX	Student Transportation Services	
			1XX Personal Services - Salaries	385.00
			2XX Personal Services - Employee Benefits	58.28
			<b>882 Subtotal</b>	92,518.11
892	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			6XX Supplies and Materials	19,521.74
		221X	Improvement of Instruction Services	
			6XX Supplies and Materials	579.00
			<b>892 Subtotal</b>	20,100.74
899	Miscellaneous Local			
	1XX	Regular Education Programs - Elementary/Secondary		
		25XX	Support Services - Business	
			4XX Purchased Property Services	494.50
			5XX Other Purchased Services	2,563.55
			6XX Supplies and Materials	2,689.28
			<b>899 Subtotal</b>	5,747.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				445,927.17



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						62,124.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						448,454.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						445,927.17	(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	5,958.06	Less Last Year	32,275.72	(4b)		-26,317.66	
						-26,317.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						38,334.87	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Miscellaneous Local	0.00	2,617.08	-2,617.08
141 Miscellaneous Local	2,655.01	0.00	2,655.01
259 Vo Ed All Career & Tech Ed Programs	0.00	3,107.62	-3,107.62
810 Vo Ed All Career & Tech Ed Programs	0.00	5,008.88	-5,008.88
811 Vo Ed All Career & Tech Ed Programs	0.00	206.71	-206.71
812 Vo Ed All Career & Tech Ed Programs	9,208.00	1,804.71	7,403.29
822 Miscellaneous State Grant	10,000.00	843.09	9,156.91
841 Title VII, Indian Education	13,511.65	13,511.65	0.00
842 Title VII, Indian Education	246,073.25	246,073.25	0.00
862 Vo Ed Carl Perkins Basic Grant	51,388.00	51,388.00	0.00
872 GEAR UP	3,000.00	3,000.00	0.00
882 GEAR UP	92,518.11	92,518.11	0.00
892 GEAR UP	20,100.74	20,100.74	0.00
899 Miscellaneous Local	0.00	5,747.33	-5,747.33
<b>Total</b>	<u>448,454.76</u>	<u>445,927.17</u>	<u>2,527.59</u>



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## 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	3,145.76	159.15
1112 District Levy - Personal Property	783.51	82.47
1123 Coal Gross Proceeds	7,080.84	7,649.64
1190 Penalties and Interest on Taxes	13.58	16.39
1510 Interest Earnings	589.62	597.33
1530 Net Increase (Decrease) in the Fair Value of Investments	-97.98	-301.65
3460 Montana Oil and Gas Tax	2,873.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>14,389.20</b>	<b>8,203.33</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	7,743.17
2XX Personal Services - Employee Benefits	0.00	31.32
3XX Purchased Professional and Technical Services	232.40	245.55
5XX Other Purchased Services	114.24	0.00
6XX Supplies and Materials	1,060.00	1,366.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	647.60
6XX Supplies and Materials	0.00	33.01
<b>321</b>		
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	10,551.77	0.00
2XX Personal Services - Employee Benefits	45.42	0.00
<b>321 Subtotal</b>	<b>10,597.19</b>	<b>0.00</b>
<b>322 ABE (Adult Basic Ed)</b>		
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	183.16
2XX Personal Services - Employee Benefits	0.00	0.80
<b>322 Subtotal</b>	<b>0.00</b>	<b>183.96</b>
<b>470</b>		
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	349.02	0.00
2XX Personal Services - Employee Benefits	1.80	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

### 17 - Adult Education Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
470					
			470 Subtotal	350.82	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				12,354.65	10,250.61

#### Schedule Of Changes Worksheet

Beginning Fund Balance					38,971.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,203.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,250.61	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,924.24	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.21	2.40
1982 Summer Session - Driver's Education Fees	2,220.00	1,400.00
3260 State Driver's Education Reimbursement	5,519.15	5,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>7,739.36</u>	<u>6,402.40</u>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	5,428.00	0.00
2XX Personal Services - Employee Benefits	13.81	0.00
4XX Purchased Property Services	12.00	0.00
5XX Other Purchased Services	481.00	0.00
6XX Supplies and Materials	1,158.94	1,311.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>7,093.75</u>	<u>1,311.93</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,057.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,402.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,311.93	(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)	11,147.94	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	935.15	786.27
1530 Net Increase (Decrease) in the Fair Value of Investments	-151.38	-387.23
5300 Operating Transfers from Other Funds	0.00	9,059.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>783.77</b>	<b>9,458.94</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	92.90	271.28
2XX Personal Services - Employee Benefits	0.41	1.19
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	122.55	0.00
2XX Personal Services - Employee Benefits	4.59	0.00
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	458.94
2XX Personal Services - Employee Benefits	0.00	2.02
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	14,266.00	1,249.33
2XX Personal Services - Employee Benefits	73.62	5.48
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	188.90	3,347.58
2XX Personal Services - Employee Benefits	10.08	175.98
<b>810 Community Recreation</b>		
<b>33XX Community Services</b>		
1XX Personal Services - Salaries	391.12	1,324.78
2XX Personal Services - Employee Benefits	19.55	5.81
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	2,350.93	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>17,520.65</b>	<b>6,842.39</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

### 21 - Compensated Absence Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						47,465.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,458.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,842.39	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,082.04	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	8,638.42	2,185.41
1530 Net Increase (Decrease) in the Fair Value of Investments	-2,393.56	-1,214.97
4820 Federal Impact Aid - Title VIII	862,353.73	688,855.79
5200 Sale or Compensation for Loss of Assets	250.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>868,848.59</b>	<b>689,826.23</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	140,556.01	57,357.38
2XX Personal Services - Employee Benefits	193,782.63	25,299.85
5XX Other Purchased Services	3,025.00	3,025.00
6XX Supplies and Materials	0.00	424.40
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	12,218.35	0.00
5XX Other Purchased Services	80.58	0.00
6XX Supplies and Materials	147.43	0.00
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	3,240.80	147.52
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	2,498.56	0.00
2XX Personal Services - Employee Benefits	16,228.03	1,134.38
6XX Supplies and Materials	1,309.03	68,168.08
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,296.19	2,469.96
3XX Purchased Professional and Technical Services	0.00	211.83
5XX Other Purchased Services	0.00	1,212.85
810 Dues and Fees	5,503.00	7,319.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	9,644.90
2XX Personal Services - Employee Benefits	47,203.08	4,776.19
6XX Supplies and Materials	0.00	1,872.60
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	11,548.57	1,498.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	135,285.91	262,910.54
2XX Personal Services - Employee Benefits	27,575.16	44,207.92
3XX Purchased Professional and Technical Services	22,547.33	1,179.87
4XX Purchased Property Services	233,515.98	176,646.56



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			5XX Other Purchased Services	29,909.94	341.00
			6XX Supplies and Materials	116,629.54	118,959.79
			7XX Property and Equipment Acquisition	3,607.93	20,332.71
			810 Dues and Fees	36.66	146.67
			8XX Other Expenditures	187.82	15.66
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	263.00	0.00
			2XX Personal Services - Employee Benefits	499.63	1,093.49
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	19,045.33	0.00
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	19,253.25	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	41,129.87	3,780.00
			2XX Personal Services - Employee Benefits	45,809.88	55,125.11
			5XX Other Purchased Services	0.00	1,383.79
			6XX Supplies and Materials	0.00	1,072.20
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	0.00	7,260.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	0.00	230.00
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	0.00	221.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	47,285.22	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	132.69	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	45,800.00	71,516.57
			2XX Personal Services - Employee Benefits	13,495.16	14,441.28
			3XX Purchased Professional and Technical Services	1,375.00	1,455.00
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	20,108.24	3,278.40
			3XX Purchased Professional and Technical Services	1,492.50	900.00
	<b>820 Civic Services</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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
	820	Civic Services			
		33XX	Community Services		
			6XX Supplies and Materials	0.00	255.51
	8XX	Community Services Programs			
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	30,514.81	25,051.32
			4XX Purchased Property Services	63,850.19	25,200.79
			6XX Supplies and Materials	884.13	483.50
720	420	Title I, Part A, Improving Basic Programs			
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	300.55	0.00
771	Title I	Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	6,358.26	0.00
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	16,719.03	1,449.53
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	962.90	0.00
		771	Subtotal	24,040.19	1,449.53
772	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	2,798.35
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	0.00	17,274.14
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	0.00	1,117.76
		772	Subtotal	0.00	21,190.25
822	Miscellaneous State Grant				
	410	Miscellaneous Federal Grants Direct from Feds			
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	0.00	230.39
840	413	Title VII Indian Education			
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	131.50	0.00
841	Title VII, Indian Education				
	413	Title VII Indian Education			



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## 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
841	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	28,213.43	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	5,862.39	0.00
			<b>841 Subtotal</b>	<u>34,075.82</u>	<u>0.00</u>
842	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	29,313.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	2,810.34
			<b>842 Subtotal</b>	<u>0.00</u>	<u>32,123.34</u>
882	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	114.42
			<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u><u>1,424,420.49</u></u>	<u><u>1,077,158.55</u></u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					476,593.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					689,826.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,077,158.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,261.39	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	2,652.38	3,125.16
1530 Net Increase (Decrease) in the Fair Value of Investments	-448.78	-1,576.26
1900 Other Revenue from Local Sources	6,502.39	29,692.43
3281 State Technology Aid	3,729.59	3,713.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,435.58	34,955.08

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	166.67	166.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	166.67	166.67

### Schedule Of Changes Worksheet

Beginning Fund Balance	166,757.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,955.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	166.67	(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)	201,545.80	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	2,568.91	1,862.83
1530 Net Increase (Decrease) in the Fair Value of Investments	-806.50	-941.50
3445 State Combined Fund School Block Grant	22,002.71	22,002.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,765.12	22,924.04

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	95,380.10	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	95,380.10	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	102,083.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,924.04	(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)	0.00	(4)
	125,007.17	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	594,425.69	359,820.18
1112 District Levy - Personal Property	39,030.60	39,444.30
1190 Penalties and Interest on Taxes	348.16	1,163.45
1510 Interest Earnings	0.00	10,753.95
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,726.52	-3,349.78
3120 State Guaranteed Tax Base Aid	139,823.03	71,311.45
3460 Montana Oil and Gas Tax	78,007.94	0.00
4100 Federal Miscellaneous Grants - Direct from Feds	404,622.90	405,750.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,254,531.80</b>	<b>884,893.55</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	404,622.92	405,750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>404,622.92</b>	<b>405,750.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	849,908.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	884,893.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	405,750.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,329,052.43	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	167,262.80	57,483.77
1530 Net Increase (Decrease) in the Fair Value of Investments	-249,823.11	116,961.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	-82,560.31	174,444.90

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
5XX Other Purchased Services	1,241.27	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	42,000.00	1,050.00
5XX Other Purchased Services	18.30	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	1,522,400.07	5,967,530.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,565,659.64	5,968,580.61

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,794,135.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	174,444.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,968,580.61	(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)
		0.00 (5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	59,000.72	60,332.28
1112 District Levy - Personal Property	8,501.13	5,634.21
1190 Penalties and Interest on Taxes	233.51	262.11
1510 Interest Earnings	8,608.64	13,570.65
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,500.92	-6,941.13
1900 Other Revenue from Local Sources	48,000.00	58,000.00
3460 Montana Oil and Gas Tax	27,293.94	0.00
<b>940</b>		
9710 Residual Equity Transfers In	415,140.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>565,277.94</u>	<u>130,858.12</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		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4.50	39,500.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	130,320.35	716,961.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>130,324.85</u>	<u>756,461.95</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,194,093.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		130,858.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		756,461.95	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		568,489.95	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## 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	10,730.50	10,926.16
1530 Net Increase (Decrease) in the Fair Value of Investments	-1,818.36	-5,567.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,912.14	5,358.63

#### 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		
4XX Purchased Property Services	0.00	166.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	166.67

#### Schedule Of Changes Worksheet

Beginning Fund Balance	633,609.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,358.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	166.67	(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)	638,801.56	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

### 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	8.49	1.61
1800 Revenue from Community Services Activities	61,689.50	61,977.50
1900 Other Revenue from Local Sources	2,390.50	2,749.75
1945 Fees - Users/Resale of Supplies	2,087.85	518.00
1960 Services Provided Other Local Governmental Units	31,000.00	31,000.00
5300 Operating Transfers from Other Funds	68,000.00	60,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	136,000.00	120,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	301,176.34	276,246.86

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

PRC Program Function Object	2011 Value	2012 Value
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
1XX Personal Services - Salaries	203,336.46	205,988.64
2XX Personal Services - Employee Benefits	7,350.17	7,173.69
4XX Purchased Property Services	56,106.81	29,492.32
5XX Other Purchased Services	6,811.42	2,511.95
6XX Supplies and Materials	26,046.68	30,117.56
8XX Other Expenditures	475.00	1,067.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	300,126.54	276,351.16

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,948.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	276,246.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	276,351.16	(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)	1,843.88	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

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

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	237,959.97	224,940.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	237,959.97	224,940.31

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	237,285.05	236,251.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	237,285.05	236,251.69

### Schedule Of Changes Worksheet

Beginning Fund Balance	215,353.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	224,940.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	236,251.69	(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)	204,042.27	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County  
1189 Hardin H S

## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	91,936.28	91,987.30
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	103,963.62	125,766.76
XX	39X 1XXX 112	Certified Teacher Staff Salaries	282,152.04	286,088.10
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,547,000.83	1,453,936.05
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	29,647.54	4,337.57
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	557.00	381.38
XX	XXX 26XX 41X	Energy Utility Services	93,014.23	70,231.83
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	29,326.33	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,617,780.17	6,668,366.72
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	120,039.35	16,125.84
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	32,411.27	26,354.48
XX	XXX XXXX 563	Educational Fees to Detention Facilities	4,280.00	6,140.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	69,554.10
b. Related Services Block Grant Entitlement	23,183.16
c. Total Entitlements Subject to Reversion	92,737.26

### 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)]	123,340.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	319,340.86
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: 95%**



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	249,243.99	0.00	0.00	3,780.00	
280	1XXX	2XX	1,012.53	0.00	0.00	55,125.11	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	102.35	0.00	0.00	1,383.79	
280	1XXX	6XX	130.89	0.00	0.00	1,072.20	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	7,260.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	230.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			250,489.76	0.00	0.00	68,851.10	319,340.86

*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: 1189-40591734

02 Big Horn County

1189 Hardin H S

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	109,159.00	0.00	0.00	0.00	109,159.00
Land Improvements	1,319,076.48	0.00	0.00	0.00	1,319,076.48
Buildings	3,430,691.31	0.00	2,344.64	0.00	3,433,035.95
Machinery and Equipment	1,142,733.46	0.00	73,433.45	0.00	1,216,166.91
Construction in Progress	2,005,330.20	0.00	6,684,492.56	0.00	8,689,822.76
Totals at Historical Cost	8,006,990.45	0.00	6,760,270.65	0.00	14,767,261.10
Less Accumulated Depreciation For:					
Improvement Accum	399,726.10	0.00	55,770.09	0.00	455,496.19
Building Accum	2,138,427.67	0.00	65,809.25	0.00	2,204,236.92
Machinery and Equipment Accum	790,148.19	0.00	92,130.71	0.00	882,278.90
Total Accumulated Depreciation	3,328,301.96	0.00	213,710.05	0.00	3,542,012.01
Governmental Activities, Capital Assets, net	4,678,688.49	0.00	6,546,560.60	0.00	11,225,249.09

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	21,977.99	0.00	0.00
Support Services Staff (22XX)	3,202.50	0.00	0.00
General Administration (23XX)	3,979.78	0.00	0.00
School Administration (24XX)	7,452.03	0.00	0.00
Financial Administration (25XX)	391.67	0.00	0.00
Operations and Maintenance (26XX)	48,775.05	0.00	0.00
Transportation (27XX)	26,612.64	0.00	0.00
Food Service (31XX)	350.60	0.00	0.00
Enterprise Operations (32XX)	14,897.59	0.00	0.00
Extracurricular (34XX, 35XX)	86,070.20	0.00	0.00
Total Depreciation for FY2012	213,710.05	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 1189-40591734

02 Big Horn County

1189 Hardin H S

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Bonds							
06/15/2011	7,025,289.50	0.00	462,789.50	0.00	6,562,500.00	468,750.00	6,093,750.00
Compensated Absences	495,751.64	0.00	0.00	17,698.14	478,053.50	47,805.35	430,248.15
Total Governmental Activity							
Long-Term Liabilities	7,521,041.14	0.00	462,789.50	17,698.14	7,040,553.50	516,555.35	6,523,998.15

\* 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.