



Trustees' Financial Summary

FY2011-12

Submit ID: 1213-94858705

03 Blaine County

**** Recalculated ****

1213 Hays-Lodge Pole K-12 Schls

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: Daralyn Shambo

Phone #: (406) 673-3120

(Signature)

(Date)

Chair, Board of Trustees: James Flansburg

(Signature)

(Date)

County Superintendent: Lisa Stroh

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	ALTA CARE	STATE		State
002	Title VII, Indian Education (PY)	FEDERAL	S060A100852	84.060
003	Title I, Part A, Improving Basic Programs	FEDERAL	00312133111	84.010A
004	Title I - Schoolwide	FEDERAL	00312133211	Federal
005	Vo Ed Carl Perkins Basic Grant	FEDERAL	00312138111	84.048A
011	IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	FEDERAL	S041C100036	84.041C
271	Aggregate Reim/Indirects	LOCAL		Local
366	OTO CAP/INVEST/MAINT	STATE	N/A	
367	OTO FT KINDERGARTEN	STATE	N/A	
368	K-12 ED DATA	STATE	N/A	
370	Deferred Maintenance & Energy Efficiency	STATE	STMSSR81SFF090360	NA
390	Vo Ed All Career & Tech Ed Programs	STATE	N/A	State
410	IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	FEDERAL	S041C100036	84.041C
413	Title VII, Indian Education	FEDERAL	S060A110852	84.060
420	Title I, Part A, Improving Basic Programs	FEDERAL	00312133112	84.010A
422	Title I, Part A, Improvement Grants	FEDERAL	00312133711	84.010
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	00312131411	84.367
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	00312131611	84.186A
434	21st Century Community Learning	FEDERAL	00312131711	84.287
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	00312138112	84.048A
465	Student Achievement Grant Award	STATE	0312134610ISA	
494	Title I - Schoolwide	FEDERAL	00312133212	Federal
752	ARRA - Title I Part A	FEDERAL	00312139110	84.389
756	ARRA - Title I SchoolWide	FEDERAL	00312139710	84.389A
761	ARRA - Impact Aid Discretionary Construction	FEDERAL	S404A090110	84.401



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	152,149.02	7,760.61	122.70	24,644.09
02	Taxes Receivable - Real and Personal (120-149)	310.36	23.72		
03	Taxes Receivable - Protested (150-159)	3,902.01	304.24		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	156,361.39	8,088.57	122.70	24,644.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,212.37	327.96		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,212.37	327.96		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	152,149.02	7,760.61	122.70	24,644.09
52	TOTAL FUND BALANCE/EQUITY	152,149.02	7,760.61	122.70	24,644.09
53	TOTAL LIABILITIES AND FUND BALANCE	156,361.39	8,088.57	122.70	24,644.09



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		196,858.46	-330,192.46	
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)			341,561.27	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		196,858.46	11,368.81	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		196,858.46	11,368.81	
52	TOTAL FUND BALANCE/EQUITY		196,858.46	11,368.81	
53	TOTAL LIABILITIES AND FUND BALANCE		196,858.46	11,368.81	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,908.79		14,991.40	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,908.79		14,991.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,908.79		14,991.40	
52	TOTAL FUND BALANCE/EQUITY	1,908.79		14,991.40	
53	TOTAL LIABILITIES AND FUND BALANCE	1,908.79		14,991.40	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,109,261.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,109,261.78	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,109,261.78	
52	TOTAL FUND BALANCE/EQUITY			3,109,261.78	
53	TOTAL LIABILITIES AND FUND BALANCE			3,109,261.78	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,089.80	5,661.58		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,089.80	5,661.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	4,089.80	5,661.58		
52	TOTAL FUND BALANCE/EQUITY	4,089.80	5,661.58		
53	TOTAL LIABILITIES AND FUND BALANCE	4,089.80	5,661.58		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	838.27			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	838.27			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	838.27			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	838.27			
53	TOTAL LIABILITIES AND FUND BALANCE	838.27			



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			53,860.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			53,860.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			53,860.40	
52	TOTAL FUND BALANCE/EQUITY			53,860.40	
53	TOTAL LIABILITIES AND FUND BALANCE			53,860.40	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	133,001.83	14,711.56		
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	133,001.83	14,711.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	133,001.83	14,711.56		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	133,001.83	14,711.56		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	133,001.83	14,711.56		



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Balance Sheet

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



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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	9,083.09	9,145.74
1112 District Levy - Personal Property	3,980.32	1,262.89
1114 District Levy - Pers Prop/Mobile Homes	32.47	17.06
1130 Tax Title and Property Sales	0.00	14.44
1190 Penalties and Interest on Taxes	109.38	108.77
1510 Interest Earnings	1,361.20	1,408.87
1900 Other Revenue from Local Sources	166.23	0.00
3110 Direct State Aid	614,546.70	702,031.16
3111 Quality Educator	97,340.96	92,017.46
3112 At Risk Student	0.00	33,263.45
3113 Indian Education For All	4,569.60	4,365.60
3114 American Indian Achievement Gap	37,000.00	37,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	70,546.21	66,474.87
3120 State Guaranteed Tax Base Aid	596,583.54	558,641.29
3444 State School Block Grant	3,386.85	3,386.85
3730 HB645 State Special Education Allowable Costs	1,749.78	0.00
7800 ARRA - State Fiscal Stabilization Fund	69,343.91	0.00
7810 Education Jobs Fund	57,962.89	823.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,567,763.13	1,510,361.81

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	650,120.73	710,129.97
2XX Personal Services - Employee Benefits	3,883.28	230,011.79
21XX Support Services - Students		
1XX Personal Services - Salaries	58,522.48	44,305.73
2XX Personal Services - Employee Benefits	450.30	192.43
22XX Educational Media Services		
1XX Personal Services - Salaries	45,406.35	48,785.04
2XX Personal Services - Employee Benefits	297.98	204.41
23XX Support Services - General Administration		
1XX Personal Services - Salaries	77,900.29	67,512.80
2XX Personal Services - Employee Benefits	427.47	283.32
24XX Support Services - School Administration		
1XX Personal Services - Salaries	88,216.15	85,259.84
2XX Personal Services - Employee Benefits	787.54	352.22
25XX Support Services - Business		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	64,434.24	75,600.67
			2XX Personal Services - Employee Benefits	360.93	313.96
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	211,804.68	0.00
			2XX Personal Services - Employee Benefits	51.01	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	74,173.55	87,187.85
			2XX Personal Services - Employee Benefits	451.13	345.38
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	111,712.89	125,334.36
			2XX Personal Services - Employee Benefits	741.66	525.11
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	4,314.24	3,997.28
			2XX Personal Services - Employee Benefits	27.03	20.76
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	44,640.12	39,578.96
			2XX Personal Services - Employee Benefits	279.13	155.64
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	69,343.91	0.00
	781 Education Jobs Fund				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	16,410.88	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	41,552.01	823.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,566,309.98</u>	<u>1,520,920.88</u>



Trustees' Financial Summary

FY2011-12

Submit ID: 1213-94858705

03 Blaine County

**** Recalculated ****

1213 Hays-Lodge Pole K-12 Schls

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						162,708.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,510,361.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,520,920.88	(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)						152,149.02	(5)



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	35.60	0.00
1111 District Levy - Real Property	0.00	1,062.16
1112 District Levy - Personal Property	209.97	152.61
1114 District Levy - Pers Prop/Mobile Homes	0.00	2.06
1130 Tax Title and Property Sales	0.00	1.74
1190 Penalties and Interest on Taxes	10.18	9.09
2220 County On-Schedule Trans Reimb	27,303.78	24,051.06
3210 State On-Schedule Trans Reimb	27,303.79	24,051.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,863.32	49,329.78

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		
1XX Personal Services - Salaries	45,442.29	48,713.31
2XX Personal Services - Employee Benefits	3,128.69	711.48
5XX Other Purchased Services	2,786.00	0.00
6XX Supplies and Materials	2,692.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,049.22	49,424.79

Schedule Of Changes Worksheet

Beginning Fund Balance	7,855.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,329.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,424.79	(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)
	7,760.61	(5)



Trustees' Financial Summary

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**** Recalculated ****

1213 Hays-Lodge Pole K-12 Schls

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1632 Daily Adult Sales	5,935.05	5,683.25
4550 Federal Child Nutrition	108,002.41	120,889.32
4552 Fresh Fruit And Vegetable	4,780.34	2,447.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>118,717.80</u>	<u>129,019.88</u>

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

PRC Program Function Object	2011 Value	2012 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	3,777.83	2,905.74
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	94,463.90	62,615.93
2XX Personal Services - Employee Benefits	18,690.42	12,226.97
6XX Supplies and Materials	0.00	38,384.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>116,932.15</u>	<u>116,133.11</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		11,757.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		129,019.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		116,133.11	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		24,644.09	(5)



Trustees' Financial Summary

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**** Recalculated ****

1213 Hays-Lodge Pole K-12 Schls

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	824.62	871.82
2240 County Retirement Distribution	294,819.00	278,735.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	295,643.62	279,607.30

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	109,154.28	119,707.47
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	13,631.46	6,825.68
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,666.25	7,644.48
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,654.09	10,586.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	30,278.57	23,807.87
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	14,266.34	15,581.45
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	32,178.44	27,974.30
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,265.98	10,056.45
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,247.13	22,739.93
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	6,095.20	6,630.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,111.72	19,639.94
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	652.36	596.75
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	5,673.95	4,723.04
910 Food Services		



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,685.23	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>279,561.00</u>	<u>276,513.36</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					193,764.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					279,607.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					276,513.36	(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)					196,858.46	(5)



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

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
001 ALTA CARE	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	26,075.37
002 Title VII, Indian Education (PY)	
4130 Title VII Indian Education	151.41
003 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	5,306.14
004 Title I - Schoolwide	
4940 Schoolwide Program	5,719.97
011 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	
4100 Federal Miscellaneous Grants - Direct from Feds	99,170.20
271 Aggregate Reim/Indirects	
6100 Material Prior Period Revenue Adjustments	-63,976.79
370 Deferred Maintenance & Energy Efficiency	
3720 Quality Schools Facility Grant Program	1,205.89
390 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,189.00
410 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	
4100 Federal Miscellaneous Grants - Direct from Feds	269,582.60
413 Title VII, Indian Education	
4130 Title VII Indian Education	44,010.00
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	33,579.08
422 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	52,081.39
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	17,467.38
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,680.73
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,377.02
494 Title I - Schoolwide	
4940 Schoolwide Program	273,397.24
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	24,573.04
756 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	22,223.95
761 ARRA - Impact Aid Discretionary Construction	
7610 ARRA - Impact Aid, Discretionary Construction	64,591.00



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity	884,404.62
Transfers In:	

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

PRC Program Function Object	2012 Value
001 ALTA CARE	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	26,075.37
002 Title VII, Indian Education (PY)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	151.41
003 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
6XX Supplies and Materials	115.10
23XX Support Services - General Administration	
1XX Personal Services - Salaries	4,513.92
2XX Personal Services - Employee Benefits	677.12
003 Subtotal	5,306.14
004 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
6XX Supplies and Materials	122.65
21XX Support Services - Students	
1XX Personal Services - Salaries	4,867.25
2XX Personal Services - Employee Benefits	730.07
004 Subtotal	5,719.97
011 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	99,170.20
367 OTO FT KINDERGARTEN	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	5,907.71
370 Deferred Maintenance & Energy Efficiency	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1,205.89
410 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	



Trustees' Financial Summary

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**** Recalculated ****

1213 Hays-Lodge Pole K-12 Schls

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
410 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	269,582.60
413 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	36,603.12
2XX Personal Services - Employee Benefits	5,889.14
5XX Other Purchased Services	602.98
6XX Supplies and Materials	743.70
21XX Support Services - Students	
5XX Other Purchased Services	171.06
413 Subtotal	44,010.00
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	17,866.76
2XX Personal Services - Employee Benefits	1,745.66
6XX Supplies and Materials	7,120.05
21XX Support Services - Students	
6XX Supplies and Materials	893.91
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	320.00
2XX Personal Services - Employee Benefits	26.59
5XX Other Purchased Services	5,606.11
23XX Support Services - General Administration	
1XX Personal Services - Salaries	0.00
2XX Personal Services - Employee Benefits	0.00
420 Subtotal	33,579.08
422 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	7,232.53
2XX Personal Services - Employee Benefits	1,170.91
3XX Purchased Professional and Technical Services	3,122.74
6XX Supplies and Materials	8,754.49
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,500.00
6XX Supplies and Materials	23,165.90
221X Improvement of Instruction Services	



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

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
422 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,141.35
2XX Personal Services - Employee Benefits	184.78
6XX Supplies and Materials	130.91
23XX Support Services - General Administration	
6XX Supplies and Materials	3,677.78
422 Subtotal	52,081.39
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	14,835.73
2XX Personal Services - Employee Benefits	2,181.65
5XX Other Purchased Services	450.00
430 Subtotal	17,467.38
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	2,566.38
21XX Support Services - Students	
6XX Supplies and Materials	1,114.35
433 Subtotal	3,680.73
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,377.02
465 Student Achievement Grant Award	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	203.00
6XX Supplies and Materials	2,698.26
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	200.00
465 Subtotal	3,101.26
494 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	140,203.93



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

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
494	Title I - Schoolwide			
	494	Schoolwide Program		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	23,581.47
			6XX Supplies and Materials	7,394.01
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	30,603.64
			2XX Personal Services - Employee Benefits	5,627.61
			3XX Purchased Professional and Technical Services	9,450.00
			5XX Other Purchased Services	263.40
			6XX Supplies and Materials	2,412.77
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	11,455.45
			2XX Personal Services - Employee Benefits	1,803.18
			3XX Purchased Professional and Technical Services	800.00
			5XX Other Purchased Services	11,899.02
			6XX Supplies and Materials	706.24
		23XX	Support Services - General Administration	
			1XX Personal Services - Salaries	22,569.60
			2XX Personal Services - Employee Benefits	3,498.73
			6XX Supplies and Materials	1,128.19
			494 Subtotal	273,397.24
752	ARRA - Title I Part A			
	752	ARRA - Title I, Part A		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	27.21
			6XX Supplies and Materials	20,341.97
		21XX	Support Services - Students	
			6XX Supplies and Materials	4,203.86
			752 Subtotal	24,573.04
756	ARRA - Title I SchoolWide			
	756	ARRA Title I SchoolWide		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	141.07
			6XX Supplies and Materials	15,870.48
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	1,015.06
			2XX Personal Services - Employee Benefits	217.25
			3XX Purchased Professional and Technical Services	300.00
			6XX Supplies and Materials	3,020.27
		221X	Improvement of Instruction Services	
			2XX Personal Services - Employee Benefits	77.07



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
756 ARRA - Title I SchoolWide	
756 ARRA Title I SchoolWide	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,288.30
6XX Supplies and Materials	294.45
756 Subtotal	<u>22,223.95</u>
761 ARRA - Impact Aid Discretionary Construction	
761 ARRA - Impact Aid, Discretionary Construction	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	64,591.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>956,201.38</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance	83,165.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	884,404.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	956,201.38	(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)	11,368.81	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 ALTA CARE	26,075.37	26,075.37	0.00
002 Title VII, Indian Education (PY)	151.41	151.41	0.00
003 Title I, Part A, Improving Basic Programs	5,306.14	5,306.14	0.00
004 Title I - Schoolwide	5,719.97	5,719.97	0.00
011 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	99,170.20	99,170.20	0.00
271 Aggregate Reim/Indirects	-63,976.79	0.00	-63,976.79
367 OTO FT KINDERGARTEN	0.00	5,907.71	-5,907.71



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
370 Deferred Maintenance & Energy Efficiency	1,205.89	1,205.89	0.00
390 Vo Ed All Career & Tech Ed Programs	1,189.00	0.00	1,189.00
410 IMPACT AID DISCRETIONARY CONSTRUCTION PROGRAM	269,582.60	269,582.60	0.00
413 Title VII, Indian Education	44,010.00	44,010.00	0.00
420 Title I, Part A, Improving Basic Programs	33,579.08	33,579.08	0.00
422 Title I, Part A, Improvement Grants	52,081.39	52,081.39	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	17,467.38	17,467.38	0.00
433 Title IV, Part A, Safe & Drug-Free	3,680.73	3,680.73	0.00
451 Vo Ed Carl Perkins Basic Grant	4,377.02	4,377.02	0.00
465 Student Achievement Grant Award	0.00	3,101.26	-3,101.26
494 Title I - Schoolwide	273,397.24	273,397.24	0.00
752 ARRA - Title I Part A	24,573.04	24,573.04	0.00
756 ARRA - Title I SchoolWide	22,223.95	22,223.95	0.00
761 ARRA - Impact Aid Discretionary Construction	64,591.00	64,591.00	0.00
Total	884,404.62	956,201.38	-71,796.76



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1910 Rentals	60,175.17	36,592.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,175.17	36,592.08

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	29,176.90	13,465.10
6XX Supplies and Materials	42,681.12	8,440.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	71,858.02	21,906.05

Schedule Of Changes Worksheet

Beginning Fund Balance	305.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,592.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,906.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,991.40	(5)



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

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	10,961.93	15,156.28
1900 Other Revenue from Local Sources	156.09	0.00
4820 Federal Impact Aid - Title VIII	1,198,145.30	1,401,216.30
5200 Sale or Compensation for Loss of Assets	1,421,886.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,631,150.20	1,416,372.58

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	19,230.86	62,414.93
2XX Personal Services - Employee Benefits	397,486.33	62,034.79
5XX Other Purchased Services	592.64	1,574.47
6XX Supplies and Materials	32,148.64	30,199.34
810 Dues and Fees	23,825.82	3,183.00
21XX Support Services - Students		
1XX Personal Services - Salaries	12,493.16	0.00
2XX Personal Services - Employee Benefits	77.62	0.00
5XX Other Purchased Services	888.40	324.00
6XX Supplies and Materials	2,315.17	1,274.67
810 Dues and Fees	0.00	145.00
222X Educational Media Services		
1XX Personal Services - Salaries	5.42	0.00
2XX Personal Services - Employee Benefits	0.02	0.00
5XX Other Purchased Services	7,846.46	6,873.67
6XX Supplies and Materials	2,503.28	917.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	244.69	248.82
2XX Personal Services - Employee Benefits	9,716.53	11,677.05
3XX Purchased Professional and Technical Services	21,479.24	26,952.80
4XX Purchased Property Services	709.78	0.00
5XX Other Purchased Services	89,273.12	87,403.94
6XX Supplies and Materials	3,143.83	3,369.42
810 Dues and Fees	28,376.19	16,105.95
820 Judgments Against the School District	6,666.66	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	67,081.20	70,063.32
2XX Personal Services - Employee Benefits	27,034.19	13,566.33
3XX Purchased Professional and Technical Services	240.00	0.00
5XX Other Purchased Services	1,414.71	1,154.25



Trustees' Financial Summary

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03 Blaine County

**** Recalculated ****

1213 Hays-Lodge Pole K-12 Schls

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			6XX Supplies and Materials	10,953.95	4,509.63
			810 Dues and Fees	650.00	160.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	31,083.05	28,276.12
			2XX Personal Services - Employee Benefits	19,353.96	20,328.83
			3XX Purchased Professional and Technical Services	950.00	0.00
			5XX Other Purchased Services	1,199.58	714.23
			6XX Supplies and Materials	5,545.60	2,063.56
			810 Dues and Fees	1,946.00	2,990.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	5,387.63	187,162.49
			2XX Personal Services - Employee Benefits	61,884.36	65,666.01
			3XX Purchased Professional and Technical Services	2,713.62	2,371.20
			440 Bldg & Grounds Repair and Main Services	13,312.69	0.00
			4XX Purchased Property Services	69,160.48	95,415.94
			5XX Other Purchased Services	0.00	17.56
			6XX Supplies and Materials	140,921.96	85,914.33
			810 Dues and Fees	2,475.75	1,817.75
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	20,698.00	23,997.83
			2XX Personal Services - Employee Benefits	1,716.90	3,719.67
			3XX Purchased Professional and Technical Services	246.90	0.00
			4XX Purchased Property Services	3,396.01	12,691.15
			5XX Other Purchased Services	1,347.22	3,489.22
			6XX Supplies and Materials	17,859.45	5,676.70
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	71,308.08	83,734.80
			2XX Personal Services - Employee Benefits	4,782.50	18,589.24
			3XX Purchased Professional and Technical Services	2,216.75	2,277.45
			5XX Other Purchased Services	2,144.72	188.70
			6XX Supplies and Materials	2,147.11	2,690.98
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,412.60	3,212.52
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services	1,822.55	232.50
			6XX Supplies and Materials	78.79	0.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			3XX Purchased Professional and Technical Services	4,763.70	0.00
			4XX Purchased Property Services	0.00	1,195.30



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1213 Hays-Lodge Pole K-12 Schls

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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	17,440.87	12,760.11
			6XX Supplies and Materials	22,362.44	10,261.03
			810 Dues and Fees	2,215.00	2,350.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,494.93	0.00
			2XX Personal Services - Employee Benefits	794.57	0.00
			4XX Purchased Property Services	230.70	0.00
			5XX Other Purchased Services	471.65	0.00
			6XX Supplies and Materials	97,387.14	117,815.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,404,671.17</u>	<u>1,201,772.91</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					2,894,662.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,416,372.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,201,772.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,109,261.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
3281 State Technology Aid	1,961.94	1,913.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,961.94	1,913.55

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		
6XX Supplies and Materials	2,224.94	729.77
810 Dues and Fees	1,672.08	0.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	997.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,894.68	729.77

Schedule Of Changes Worksheet

Beginning Fund Balance	2,906.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,913.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	729.77	(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)	4,089.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	32,661.33	36,018.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,661.33	36,018.43

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	41,402.54	38,207.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,402.54	38,207.75

Schedule Of Changes Worksheet

Beginning Fund Balance	56,049.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,018.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,207.75	(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)	53,860.40	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	72,807.25	76,308.51
XX	39X 1XXX 112	Certified Teacher Staff Salaries	111,712.89	125,334.36
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	812,837.47	780,442.34
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	94,389.28	76,696.99
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,206.70
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,206.70

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,734.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,057.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	198,226.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	87,187.85	0.00	0.00	83,734.80	
280	1XXX	2XX	345.38	0.00	0.00	18,589.24	
280	1XXX	3XX	0.00	0.00	0.00	2,277.45	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	188.70	
280	1XXX	6XX	0.00	0.00	0.00	2,690.98	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	3,212.52	
Totals			87,533.23	0.00	0.00	110,693.69	198,226.92

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

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



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	524,191.96	0.00	0.00	0.00	524,191.96
Buildings	10,278,035.00	0.00	0.00	0.00	10,278,035.00
Machinery and Equipment	1,422,596.00	0.00	0.00	0.00	1,422,596.00
Totals at Historical Cost	12,224,822.96	0.00	0.00	0.00	12,224,822.96
Less Accumulated Depreciation For:					
Improvement Accum	124,286.84	25,935.00	25,936.00	0.00	176,157.84
Building Accum	2,795,171.00	197,796.00	197,797.00	0.00	3,190,764.00
Machinery and Equipment Accum	829,752.00	121,256.00	87,574.00	0.00	1,038,582.00
Total Accumulated Depreciation	3,749,209.84	344,987.00	311,307.00	0.00	4,405,503.84
Governmental Activities, Capital Assets, net	8,475,613.12	-344,987.00	-311,307.00	0.00	7,819,319.12

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	111,617.75	12,172.00	0.00	0.00	123,789.75	0.00	123,789.75
Total Governmental Activity							
Long-Term Liabilities	111,617.75	12,172.00	0.00	0.00	123,789.75	0.00	123,789.75

* 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.