



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

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: Denise Grant

Phone #: (406) 338-3344

(Signature)

(Date)

Chair, Board of Trustees: Marvin Crawford

(Signature)

(Date)

County Superintendent: Jo Stone

(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: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
335	Medicaid	STATE		State
379	Title I - Schoolwide	FEDERAL		Federal
411	Title VII, Indian Education	FEDERAL	S060A110383	84.060
422	Title I Improving Basic Programs	FEDERAL		84.010A
432	Title III Part A English Language Acquisition	FEDERAL		84.365A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
471	GEAR UP	FEDERAL		84.334
571	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
577	School Food Summer Program	FEDERAL		10.559



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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)	-125,951.15	13,468.64	2,629.17	-142,459.51
02	Taxes Receivable - Real and Personal (120-149)	633.76	14.92		
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	-125,317.39	13,483.56	2,629.17	-142,459.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	633.76	14.92		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	633.76	14.92		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		216.00		
48	Fund Balance for Budget	-125,951.15	13,252.64	2,629.17	-142,459.51
52	TOTAL FUND BALANCE/EQUITY	-125,951.15	13,468.64	2,629.17	-142,459.51
53	TOTAL LIABILITIES AND FUND BALANCE	-125,317.39	13,483.56	2,629.17	-142,459.51



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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)		-68,282.68	-393,914.40	
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)			134,632.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		-68,282.68	-259,282.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			54,798.48	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			54,798.48	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,694.48	
48	Fund Balance for Budget		-68,282.68	-320,775.36	
52	TOTAL FUND BALANCE/EQUITY		-68,282.68	-314,080.88	
53	TOTAL LIABILITIES AND FUND BALANCE		-68,282.68	-259,282.40	



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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)	3,752.55		54,910.35	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,752.55		54,910.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,247.46	
48	Fund Balance for Budget	3,752.55		52,662.89	
52	TOTAL FUND BALANCE/EQUITY	3,752.55		54,910.35	
53	TOTAL LIABILITIES AND FUND BALANCE	3,752.55		54,910.35	



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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)			1,544,247.29	
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			1,544,247.29	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			14,366.56	
48	Fund Balance for Budget			1,529,880.73	
52	TOTAL FUND BALANCE/EQUITY			1,544,247.29	
53	TOTAL LIABILITIES AND FUND BALANCE			1,544,247.29	



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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)	1,314.49	8,326.58		20.00
02	Taxes Receivable - Real and Personal (120-149)				0.55
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	20.00			
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	1,334.49	8,326.58		20.55
LIABILITIES					
21	Payable to Other Funds (601-606)				20.00
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.55
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				20.55
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,334.49	8,326.58		
52	TOTAL FUND BALANCE/EQUITY	1,334.49	8,326.58		
53	TOTAL LIABILITIES AND FUND BALANCE	1,334.49	8,326.58		20.55



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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)	5,865.35			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,865.35			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	5,865.35			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,865.35			
53	TOTAL LIABILITIES AND FUND BALANCE	5,865.35			



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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)			44,880.32	970.00
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			44,880.32	970.00
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)			338.88	
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			44,541.44	970.00
52	TOTAL FUND BALANCE/EQUITY			44,880.32	970.00
53	TOTAL LIABILITIES AND FUND BALANCE			44,880.32	970.00



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,462.43	27,372.14		
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	42,462.43	27,372.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	12,049.84			
23	Warrants Payable (620)	30,412.59	27,372.14		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	42,462.43	27,372.14		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	42,462.43	27,372.14		



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	2,878.76	5,921.01
1510 Interest Earnings	2,689.26	448.36
3110 Direct State Aid	487,282.68	596,053.89
3111 Quality Educator	66,163.50	66,920.96
3112 At Risk Student	0.00	16,896.15
3113 Indian Education For All	3,549.60	3,692.40
3114 American Indian Achievement Gap	30,200.00	34,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	35,036.88	31,213.67
3120 State Guaranteed Tax Base Aid	333,879.78	433,980.51
3444 State School Block Grant	997.56	997.56
3730 HB645 State Special Education Allowable Costs	1,401.52	0.00
6100 Material Prior Period Revenue Adjustments	0.00	5,084.80
7800 ARRA - State Fiscal Stabilization Fund	54,983.76	0.00
7810 Education Jobs Fund	45,959.59	699.07

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

1,065,022.89	1,196,508.38
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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		
1XX Personal Services - Salaries	432,167.01	730,642.50
2XX Personal Services - Employee Benefits	95,499.45	125,876.91
21XX Support Services - Students		
1XX Personal Services - Salaries	54,268.68	59,114.06
2XX Personal Services - Employee Benefits	6,926.87	8,803.60
22XX Educational Media Services		
1XX Personal Services - Salaries	52,019.03	54,729.20
2XX Personal Services - Employee Benefits	7,212.36	8,217.76
23XX Support Services - General Administration		
1XX Personal Services - Salaries	96,968.68	72,544.66
2XX Personal Services - Employee Benefits	6,188.09	744.85
24XX Support Services - School Administration		
1XX Personal Services - Salaries	28,562.79	116,494.86
2XX Personal Services - Employee Benefits	444.92	10,779.19
25XX Support Services - Business		
1XX Personal Services - Salaries	58,410.99	48,584.84
2XX Personal Services - Employee Benefits	9,172.03	7,966.43
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	69,877.31	93,823.64



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits	372.39	8,215.76
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	54,851.65	58,135.40
			2XX Personal Services - Employee Benefits	287.11	6,192.37
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	38,690.99	35,879.05
			2XX Personal Services - Employee Benefits	7,552.29	4,049.98
			5XX Other Purchased Services	0.00	575.12
			6XX Supplies and Materials	0.00	263.12
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	30,298.94	32,887.85
			2XX Personal Services - Employee Benefits	7,091.89	6,802.43
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	54,983.76	0.00
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	45,959.59	699.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,157,806.82	1,492,022.65

Schedule Of Changes Worksheet

Beginning Fund Balance					169,563.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,196,508.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,492,022.65	(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)					-125,951.15	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	110.61
1111 District Levy - Real Property	0.00	28.18
1190 Penalties and Interest on Taxes	0.00	21.45
1510 Interest Earnings	158.32	69.06
2220 County On-Schedule Trans Reimb	0.00	5,583.65
3210 State On-Schedule Trans Reimb	0.00	5,583.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	158.32	11,396.60

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		
5XX Other Purchased Services	3,078.30	0.00
6XX Supplies and Materials	0.00	1,840.12
8XX Other Expenditures	0.00	24,222.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,078.30	26,062.22

Schedule Of Changes Worksheet

Beginning Fund Balance	27,918.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,396.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,062.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 216.00 Less Last Year 0.00 (4b) 216.00		
		216.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,468.64	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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
1510 Interest Earnings	14.39	10.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14.39	10.57

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	2,618.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,629.17	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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
1611 National School Lunch Program	2,751.64	1,448.30
1900 Other Revenue from Local Sources	330.50	1,651.75
4550 Federal Child Nutrition	114,806.23	128,792.36
4552 Fresh Fruit And Vegetable	0.00	1,973.91
6100 Material Prior Period Revenue Adjustments	0.00	4,293.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117,888.37	138,160.26

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	1,095.23	6,342.98
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	47,793.56	43,933.52
2XX Personal Services - Employee Benefits	259.31	2,538.21
3XX Purchased Professional and Technical Services	4,387.73	199.41
5XX Other Purchased Services	726.43	2,514.30
6XX Supplies and Materials	106,115.23	135,486.49
810 Dues and Fees	445.00	366.50
577 School Food Summer Program		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	6,348.54
2XX Personal Services - Employee Benefits	0.00	94.62
577 Subtotal	0.00	6,443.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	160,822.49	197,824.57



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-78,501.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						138,160.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						197,824.57	(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	4,293.94	(4b)		-4,293.94	
						-4,293.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-142,459.51	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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	531.69	259.67
2240 County Retirement Distribution	245,557.75	41,655.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	246,089.44	41,915.31

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	93,768.85	120,049.22
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,714.03	12,553.91
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,889.12	8,443.72
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	15,533.72	11,840.49
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,851.42	15,524.28
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,044.31	7,271.35
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,518.57	12,813.20
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,110.45	9,353.62
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,967.24	11,819.27
397 State Career & Technical Ed Entitlement - Trades & Industry		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,879.38	5,428.99
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,427.81	4,091.21
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	7,361.43	6,656.69
577 School Food Summer Program		
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

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
577	School Food Summer Program				
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	1,002.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				186,066.33	226,848.76

Schedule Of Changes Worksheet

Beginning Fund Balance					116,650.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,915.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					226,848.76	(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)					-68,282.68	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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
335 Medicaid	
3355 Medicaid - Miscellaneous	105,058.55
379 Title I - Schoolwide	
4940 Schoolwide Program	83,976.90
6100 Material Prior Period Revenue Adjustments	4,083.41
379 Subtotal	88,060.31
411 Title VII, Indian Education	
4130 Title VII Indian Education	15.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,861.29
471 GEAR UP	
4710 GEAR UP	641.52
571 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	6,397.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	208,033.92

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

PRC Program Function Object	2012 Value
335 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	101,251.56
379 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	21,793.10
2XX Personal Services - Employee Benefits	15,661.64
3XX Purchased Professional and Technical Services	12,415.40
5XX Other Purchased Services	3,295.00
6XX Supplies and Materials	14,060.82
24XX Support Services - School Administration	
1XX Personal Services - Salaries	6,867.97
2XX Personal Services - Employee Benefits	1,617.64
379 Subtotal	75,711.57
411 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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
411 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	25,293.68
2XX Personal Services - Employee Benefits	4,567.81
3XX Purchased Professional and Technical Services	535.34
5XX Other Purchased Services	575.00
6XX Supplies and Materials	17,364.18
	48,336.01
422 Title I Improving Basic Programs	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,900.00
432 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
2XX Personal Services - Employee Benefits	452.89
3XX Purchased Professional and Technical Services	1,286.78
	1,739.67
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
4XX Purchased Property Services	123.46
5XX Other Purchased Services	1,770.03
6XX Supplies and Materials	4,457.73
	6,351.22
471 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	24,131.55
2XX Personal Services - Employee Benefits	4,357.09
5XX Other Purchased Services	6,554.67
6XX Supplies and Materials	1,587.97
	36,631.28
571 IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	2,997.25



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

278,918.56

Schedule Of Changes Worksheet

Beginning Fund Balance						-237,262.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						208,033.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						278,918.56	(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	6,694.48	Less Last Year	12,628.37	(4b)		-5,933.89	
						-5,933.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-314,080.88	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
335 Medicaid	105,058.55	101,251.56	3,806.99
379 Title I - Schoolwide	88,060.31	75,711.57	12,348.74
411 Title VII, Indian Education	15.00	48,336.01	-48,321.01
422 Title I Improving Basic Programs	0.00	5,900.00	-5,900.00
432 Title III Part A English Language Acquisition	0.00	1,739.67	-1,739.67
451 Vo Ed Carl Perkins Basic Grant	7,861.29	6,351.22	1,510.07
471 GEAR UP	641.52	36,631.28	-35,989.76
571 IDEA Part B (Trans from Coop)	6,397.25	2,997.25	3,400.00
Total	208,033.92	278,918.56	-70,884.64



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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
1311 Driver's Education Fees	400.00	0.00
1510 Interest Earnings	27.97	14.30
3260 State Driver's Education Reimbursement	1,391.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,819.85	14.30

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		
1XX Personal Services - Salaries	1,820.00	0.00
2XX Personal Services - Employee Benefits	11.76	0.00
5XX Other Purchased Services	327.46	0.00
6XX Supplies and Materials	91.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,250.81	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,738.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)	3,752.55	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	214.96	149.87
1900 Other Revenue from Local Sources	0.00	2,187.50
1910 Rentals	49,527.39	55,413.37
6100 Material Prior Period Revenue Adjustments	0.00	178.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,742.35	57,928.74

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		
1XX Personal Services - Salaries	0.00	1,670.00
2XX Personal Services - Employee Benefits	0.00	109.83
3XX Purchased Professional and Technical Services	6,964.00	7,683.00
4XX Purchased Property Services	36,364.38	4,118.94
6XX Supplies and Materials	10,867.89	25,981.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,196.27	39,562.79

Schedule Of Changes Worksheet

Beginning Fund Balance		37,467.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		57,928.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		39,562.79	(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	2,247.46	Less Last Year	3,170.50
			(4b)
			-923.04
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		54,910.35	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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	3,485.64	4,090.07
1900 Other Revenue from Local Sources	47,052.15	38,702.12
4820 Federal Impact Aid - Title VIII	974,123.51	1,308,300.22
6100 Material Prior Period Revenue Adjustments	0.00	26,215.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,024,661.30	1,377,307.74

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	64,785.00	3,195.38
2XX Personal Services - Employee Benefits	476.25	386.30
3XX Purchased Professional and Technical Services	8,183.13	8,685.43
4XX Purchased Property Services	3,455.28	1,041.98
5XX Other Purchased Services	11,912.12	3,621.57
6XX Supplies and Materials	28,038.63	14,289.43
7XX Property and Equipment Acquisition	1,858.53	0.00
810 Dues and Fees	2,622.00	1,000.00
8XX Other Expenditures	3,334.59	112.96
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	160.00	989.00
5XX Other Purchased Services	75,063.00	71,333.62
6XX Supplies and Materials	75.98	122.92
810 Dues and Fees	1,155.00	0.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	7,267.50
5XX Other Purchased Services	0.00	1,312.74
810 Dues and Fees	0.00	1,246.00
222X Educational Media Services		
4XX Purchased Property Services	1,000.85	0.00
6XX Supplies and Materials	5,121.21	13,265.29
810 Dues and Fees	1,000.00	0.00
8XX Other Expenditures	7,165.18	7,190.94
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,268.08	0.00
3XX Purchased Professional and Technical Services	35,145.54	41,257.39
4XX Purchased Property Services	374.59	0.00
5XX Other Purchased Services	14,758.12	39,798.29
6XX Supplies and Materials	4,623.74	5,670.68
810 Dues and Fees	5,572.00	13,656.61



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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				
			1XX Personal Services - Salaries	9,069.12	1,079.76
			2XX Personal Services - Employee Benefits	53.58	5.11
			3XX Purchased Professional and Technical Services	1,010.00	2,765.00
			4XX Purchased Property Services	395.65	0.00
			5XX Other Purchased Services	2,581.37	3,613.01
			6XX Supplies and Materials	629.88	10,518.51
			810 Dues and Fees	3,828.00	462.00
			8XX Other Expenditures	2,253.93	4,007.64
	25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	318.29	0.00
			3XX Purchased Professional and Technical Services	6,277.12	700.00
			4XX Purchased Property Services	1,695.12	0.00
			5XX Other Purchased Services	996.60	2,574.65
			6XX Supplies and Materials	2,625.49	2,987.31
			810 Dues and Fees	6,598.07	5,755.90
			8XX Other Expenditures	1,780.50	2,576.02
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	5,678.90	325.00
			2XX Personal Services - Employee Benefits	38.56	1.00
			3XX Purchased Professional and Technical Services	56,964.00	101,508.94
			4XX Purchased Property Services	154,034.36	84,410.32
			5XX Other Purchased Services	5,130.21	13,523.61
			6XX Supplies and Materials	31,612.44	76,460.02
			810 Dues and Fees	2,276.75	480.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,967.97	3,399.61
			2XX Personal Services - Employee Benefits	24.68	263.18
			3XX Purchased Professional and Technical Services	0.00	4,428.95
			4XX Purchased Property Services	22,207.79	876.16
			5XX Other Purchased Services	866.50	2,884.10
			6XX Supplies and Materials	18,329.99	66,117.48
			7XX Property and Equipment Acquisition	22,875.62	0.00
			810 Dues and Fees	856.00	10.00
			8XX Other Expenditures	6,569.42	9,744.74
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	13,913.00	0.00
			6XX Supplies and Materials	2,012.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	23,407.22	35,994.71
			2XX Personal Services - Employee Benefits	4,092.22	4,055.90
			3XX Purchased Professional and Technical Services	0.00	840.00



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	130.62	594.63
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	760.45	99.87
			5XX Other Purchased Services	90.05	0.00
			6XX Supplies and Materials	2,661.83	3,304.62
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,511.60	120.00
			6XX Supplies and Materials	0.00	3,070.44
	413 Title VII Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	44.98
			2XX Personal Services - Employee Benefits	0.00	6.56
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	600.42
			2XX Personal Services - Employee Benefits	0.00	60.11
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	630.46
			6XX Supplies and Materials	97.07	0.00
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	757.92
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	8,045.51	23,787.66
			2XX Personal Services - Employee Benefits	57.37	248.53
			3XX Purchased Professional and Technical Services	15,303.65	34,226.68
			4XX Purchased Property Services	0.00	45.90
			5XX Other Purchased Services	5,679.60	26,671.29
			6XX Supplies and Materials	6,852.02	24,449.20
			810 Dues and Fees	2,910.00	4,450.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	206.46	203.93
			2XX Personal Services - Employee Benefits	1.06	9.17
335 Medicaid					
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			6XX Supplies and Materials	189.58	62.00



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

738,616.04

801,257.03

Schedule Of Changes Worksheet

Beginning Fund Balance						989,929.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,377,307.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						801,257.03	(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	14,366.56	Less Last Year	36,099.71	(4b)		-21,733.15	
						-21,733.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,544,247.29	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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	7.64	5.96
3281 State Technology Aid	1,506.42	1,555.89
6100 Material Prior Period Revenue Adjustments	0.00	99.99
9710 Residual Equity Transfers In	0.00	20.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,514.06	1,681.84

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	727.26
222X Educational Media Services		
6XX Supplies and Materials	125.76	52.59
25XX Support Services - Business		
6XX Supplies and Materials	1,627.86	0.00
7XX Property and Equipment Acquisition	984.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,737.97	779.85

Schedule Of Changes Worksheet

Beginning Fund Balance	658.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,681.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	779.85	(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	225.75	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	-225.75	(4)
	1,334.49	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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	15.23	13.20
1900 Other Revenue from Local Sources	0.00	7,092.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15.23	7,106.07

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	1,550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,550.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,770.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,106.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,550.00	(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)	8,326.58	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	0.00	7.75
1190 Penalties and Interest on Taxes	0.00	12.17
6100 Material Prior Period Revenue Adjustments	0.00	0.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	20.00

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	20.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	20.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20.00	(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)
		(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

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	32.10	21.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32.10	21.10

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	5,844.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,865.35	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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
1900 Other Revenue from Local Sources	72,547.84	0.00
1XXX Revenues from Student Activities	0.00	75,730.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>72,547.84</u>	<u>75,730.04</u>

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	77,038.27	26,698.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>77,038.27</u>	<u>26,698.17</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	-1,810.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,730.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,698.17	(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	338.88	
Less Last Year	2,680.22	(4b)
	-2,341.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,880.32	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	500.00	0.00

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	700.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	700.00	100.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,070.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	100.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	970.00	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

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	66,881.98	49,728.88
XX	39X 1XXX 112	Certified Teacher Staff Salaries	30,298.94	32,887.85
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	1,000.00	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	699,999.11	710,094.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,693.09	7,350.59
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	156,417.94	68,283.19
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,249.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,249.55

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,082.58
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,239.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	82,252.51
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

FY2011-12

Submit ID: 1226-96197794

37 Pondera County
1226 Heart Butte K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	35,879.05	0.00	0.00	35,994.71	
280	1XXX	2XX	4,049.98	0.00	0.00	4,055.90	
280	1XXX	3XX	0.00	0.00	0.00	840.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	575.12	0.00	0.00	0.00	
280	1XXX	6XX	263.12	0.00	0.00	594.63	
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	0.00	
Totals			40,767.27	0.00	0.00	41,485.24	82,252.51

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: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	5,537,007.00	0.00	0.00	0.00	5,537,007.00
Machinery and Equipment	1,321,033.00	0.00	92,666.30	0.00	1,413,699.30
Totals at Historical Cost	6,858,040.00	0.00	92,666.30	0.00	6,950,706.30
Governmental Activities, Capital Assets, net	6,858,040.00	0.00	92,666.30	0.00	6,950,706.30

* 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

FY2011-12

Submit ID: 1226-96197794

37 Pondera County

1226 Heart Butte K-12 Schools

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	0.00	64,899.52	0.00	0.00	64,899.52	0.00	64,899.52
Total Governmental Activity							
Long-Term Liabilities	0.00	64,899.52	0.00	0.00	64,899.52	0.00	64,899.52

* 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.