



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0614-20058668

**34 Park County  
0614 Gardiner Elem**

**\*\* Recalculated \*\***

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Tamara Cunningham **Phone #:** (406) 848-7563

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Bob Fuhrmann

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Ed Barich

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY13 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 #
002	Box Tops for Education	LOCAL		
101	PL-604-EL, Yellowstone Nat'l Park Contract	FEDERAL		
107	Metal Mines Transfer	LOCAL		
110	United Way-After School Program Grant	LOCAL		
111	Explore Yellowstone	LOCAL	local	
115	Expedition Yellowstone	LOCAL		
123	OTO Indian Ed for All	STATE		
125	Other restricted grants recieved from Fed gov't	FEDERAL		
129	Miscellaneous State Grant	STATE		State
142	REAP	FEDERAL		
189	Concessions	LOCAL		
199	United Way	LOCAL		
357	Medicaid Administrative Claiming	FEDERAL		
555	Misc-Misc	LOCAL		
604	PL604 20-11	FEDERAL		
777	Response to Intervention	STATE		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,826.75	49,455.14	344,034.17	
02	Taxes Receivable - Real and Personal (120-149)	19,506.15	3,941.29	3,475.81	
03	Taxes Receivable - Protested (150-159)	16,788.30	1,970.72	2,762.92	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	44,000.83	14,528.65	9,481.31	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	139,122.03	69,895.80	359,754.21	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	36,294.45	5,912.01	6,238.73	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	36,294.45	5,912.01	6,238.73	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	102,827.58	63,983.79	353,515.48	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	102,827.58	63,983.79	353,515.48	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	139,122.03	69,895.80	359,754.21	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		38,921.30	1,261,150.43	
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)		39,986.92	36,060.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		78,908.22	1,297,210.47	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		78,908.22	1,297,210.47	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		78,908.22	1,297,210.47	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		78,908.22	1,297,210.47	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				6,569.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				6,569.15
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				6,569.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>				6,569.15
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				6,569.15



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			145,314.93	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			145,314.93	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			145,314.93	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			145,314.93	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			145,314.93	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,566.14			
02	Taxes Receivable - Real and Personal (120-149)				80.47
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,566.14			80.47
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	18,566.14			80.47
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,566.14			80.47
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,566.14			80.47



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,068.20			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,068.20			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	6,068.20			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,068.20			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,068.20			



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,161.75	64,361.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	47,161.75	64,361.54		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	47,161.75	64,361.54		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	47,161.75	64,361.54		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	47,161.75	64,361.54		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	293,574.62	0.00
1111 District Levy - Real Property	0.00	303,806.14
1112 District Levy - Personal Property	0.00	1,144.90
1114 District Levy - Pers Prop/Mobile Homes	0.00	2,178.94
1190 Penalties and Interest on Taxes	1,416.60	2,959.36
1510 Interest Earnings	1,472.60	70.56
3110 Direct State Aid	420,729.85	415,008.12
3111 Quality Educator	45,417.06	45,417.06
3112 At Risk Student	775.25	1,160.65
3113 Indian Education For All	3,243.60	3,100.80
3115 State Spec Ed Allowable Cost Pymt to Districts	24,875.40	24,747.80
3120 State Guaranteed Tax Base Aid	142,767.56	136,437.00
3444 State School Block Grant	54,763.94	56,917.55
3446 SB372 Block Grant Reimbursement	0.00	587.29
6100 Material Prior Period Revenue Adjustments	1,700.36	0.00
7810 Education Jobs Fund	493.45	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>991,230.29</b>	<b>993,536.17</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	406,402.83	509,375.37
2XX Personal Services - Employee Benefits	124,496.76	74,469.53
3XX Purchased Professional and Technical Services	2,497.00	0.00
4XX Purchased Property Services	215.00	0.00
5XX Other Purchased Services	2,539.43	0.00
6XX Supplies and Materials	8,094.78	0.00
810 Dues and Fees	102.89	43.85
8XX Other Expenditures	14.25	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	15,795.30	19,289.58
2XX Personal Services - Employee Benefits	6,817.59	3,382.26
5XX Other Purchased Services	24.00	0.00
6XX Supplies and Materials	300.00	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	49,696.14	62,678.11
2XX Personal Services - Employee Benefits	8,518.96	7,568.07
3XX Purchased Professional and Technical Services	2,805.98	0.00
4XX Purchased Property Services	1,451.80	0.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>222X Educational Media Services</b>				
			5XX Other Purchased Services	506.76	0.00
			6XX Supplies and Materials	2,497.39	0.00
			7XX Property and Equipment Acquisition	8,683.10	0.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	47,748.59	51,226.86
			2XX Personal Services - Employee Benefits	12,403.44	5,753.45
			3XX Purchased Professional and Technical Services	23,994.58	0.00
			4XX Purchased Property Services	3,582.55	0.00
			5XX Other Purchased Services	17,357.53	0.00
			6XX Supplies and Materials	564.58	0.00
			810 Dues and Fees	85.75	0.00
			820 Judgments Against the School District	5,000.00	0.00
			8XX Other Expenditures	10.20	0.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	31,026.18	55,459.45
			2XX Personal Services - Employee Benefits	1,022.46	8,044.16
			4XX Purchased Property Services	4,588.36	0.00
			5XX Other Purchased Services	2,281.83	0.00
			6XX Supplies and Materials	3,490.89	0.00
			810 Dues and Fees	2,787.80	0.00
			8XX Other Expenditures	623.65	0.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	15,896.59	18,091.46
			2XX Personal Services - Employee Benefits	73.11	84.39
			5XX Other Purchased Services	517.95	0.00
			6XX Supplies and Materials	3,164.75	0.00
			810 Dues and Fees	130.00	0.00
			8XX Other Expenditures	2.90	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	30,855.19	26,631.90
			2XX Personal Services - Employee Benefits	1,800.87	4,325.40
			4XX Purchased Property Services	3,783.56	0.00
			5XX Other Purchased Services	20.80	0.00
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	1,330.11	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	42,875.45	52,397.79
			2XX Personal Services - Employee Benefits	7,707.12	3,686.86
			3XX Purchased Professional and Technical Services	0.00	1,674.00
			5XX Other Purchased Services	1,090.89	408.23
			6XX Supplies and Materials	1,275.59	2,214.71



# Trustees' Financial Summary

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34 Park County  
0614 Gardiner Elem

**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			810 Dues and Fees	38.40	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	3,810.81	5,869.95
			2XX Personal Services - Employee Benefits	1,080.87	530.84
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	7,681.33	0.00
			2XX Personal Services - Employee Benefits	1,757.79	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	37,047.01	32,043.79
			2XX Personal Services - Employee Benefits	5,361.92	6,200.17
			6XX Supplies and Materials	1,002.30	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	69.93	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	351.76	0.00
			2XX Personal Services - Employee Benefits	17.77	0.00
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	490.56	1,424.86
			2XX Personal Services - Employee Benefits	35.16	45.30
			5XX Other Purchased Services	60.53	0.00
			6XX Supplies and Materials	597.00	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	469.98	53.55
			2XX Personal Services - Employee Benefits	8.70	0.00
			4XX Purchased Property Services	1,078.31	0.00
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	2,389.02	0.00
			2XX Personal Services - Employee Benefits	160.77	3.67
			6XX Supplies and Materials	182.51	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	24,111.69	29,646.42
			2XX Personal Services - Employee Benefits	334.69	0.33
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	3,513.57



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

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

996,692.04

986,137.88

### Schedule Of Changes Worksheet

Beginning Fund Balance						95,429.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						993,536.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						986,137.88	(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)						102,827.58	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	14,223.95	63,789.47
1112 District Levy - Personal Property	0.00	246.75
1114 District Levy - Pers Prop/Mobile Homes	0.00	338.64
1190 Penalties and Interest on Taxes	142.89	306.06
1510 Interest Earnings	289.45	35.14
2220 County On-Schedule Trans Reimb	9,079.28	10,202.40
3210 State On-Schedule Trans Reimb	9,079.29	10,202.42
3444 State School Block Grant	2,821.15	2,915.04
3446 SB372 Block Grant Reimbursement	0.00	25.60
6100 Material Prior Period Revenue Adjustments	-30,457.40	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,178.61</b>	<b>88,061.52</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	7,463.62	5,325.27
2XX Personal Services - Employee Benefits	1,491.62	694.94
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	1,996.99
2XX Personal Services - Employee Benefits	0.00	264.70
810 Dues and Fees	115.57	118.26
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,037.17	1,944.64
2XX Personal Services - Employee Benefits	9.48	9.38
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	19,868.81	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	10,732.64	11,316.40
2XX Personal Services - Employee Benefits	789.07	653.12
3XX Purchased Professional and Technical Services	664.02	497.90
4XX Purchased Property Services	10,700.77	15,599.42
5XX Other Purchased Services	1,884.02	3,071.46
6XX Supplies and Materials	0.00	5,804.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>55,756.79</b>	<b>47,297.14</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						23,219.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						88,061.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,297.14	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						63,983.79	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	41,150.01	56,694.03
1112 District Levy - Personal Property	0.00	213.16
1114 District Levy - Pers Prop/Mobile Homes	0.00	367.14
1190 Penalties and Interest on Taxes	245.53	460.51
1510 Interest Earnings	3,144.73	403.35
6100 Material Prior Period Revenue Adjustments	24,901.27	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	69,441.54	58,138.19
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	1,308.01	0.00
7XX Property and Equipment Acquisition	50,000.00	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	51,308.01	0.00
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	295,377.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,138.19	(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)	353,515.48	(5)



# Trustees' Financial Summary

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## 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	2012 Value	2013 Value
1510 Interest Earnings	2.95	3.60
1611 National School Lunch Program	52,856.80	52,854.87
1623 Milk Sales	1,734.90	1,296.60
1630 Catering Sales	659.26	0.00
1632 Daily Adult Sales	6,903.00	8,410.54
1900 Other Revenue from Local Sources	192.84	0.00
4550 Federal Child Nutrition	19,642.20	24,788.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	81,991.95	87,353.72

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	28,992.73	21,125.08
2XX Personal Services - Employee Benefits	2,364.68	1,899.67
3XX Purchased Professional and Technical Services	80.00	878.68
4XX Purchased Property Services	250.13	202.00
5XX Other Purchased Services	1,853.50	1,849.67
6XX Supplies and Materials	53,245.30	60,922.10
810 Dues and Fees	138.75	495.82
8XX Other Expenditures	1.13	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	86,926.22	87,373.02



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						19.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,353.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,373.02	(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)						0.00	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	403.44	80.06
2240 County Retirement Distribution	116,335.11	138,258.62
6100 Material Prior Period Revenue Adjustments	1,412.74	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>118,151.29</b>	<b>138,338.68</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	62,873.71	78,799.44
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,639.54	2,905.65
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	8,089.51	8,844.82
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	9,012.03	8,525.95
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	5,348.19	8,507.51
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,007.43	2,946.13
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,573.48	4,608.57
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,329.28	1,422.33
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,675.70	7,201.28
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	420.23	761.77
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,199.05	0.00
<b>392 State Career &amp; Technical Ed Entitlement - Business</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,322.43	0.00
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,878.28	2,835.69
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value	
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	0.00	246.62	
	<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	1,582.66	1,958.51	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	42.53	4.58	
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits	72.68	180.63	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	38.26	8.04	
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	199.03	903.49	
	<b>910 Food Services</b>					
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits	160.59	0.00	
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	7,360.19	6,510.83	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				119,824.80	137,171.84	

### Schedule Of Changes Worksheet

Beginning Fund Balance						77,741.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						138,338.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						137,171.84	(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)						0.00	(4)
						78,908.22	(5)



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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>002 Box Tops for Education</b>	
1800 Revenue from Community Services Activities	1.70
<b>101 PL-604-EL, Yellowstone Nat'l Park Contract</b>	
1510 Interest Earnings	903.83
<b>107 Metal Mines Transfer</b>	
1510 Interest Earnings	19.66
<b>111 Explore Yellowstone</b>	
1945 Fees - Users/Resale of Supplies	2,490.00
9710 Residual Equity Transfers In	1,000.00
<b>111 Subtotal</b>	3,490.00
<b>115 Expedition Yellowstone</b>	
1900 Other Revenue from Local Sources	2,000.00
<b>129 Miscellaneous State Grant</b>	
3290 State - Other State Grants	2,550.77
<b>142 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,620.00
<b>199 United Way</b>	
1800 Revenue from Community Services Activities	7,000.00
<b>357 Medicaid Administrative Claiming</b>	
3357 Montana Administrative Claiming Reimbursement	4,530.04
<b>604 PL604 20-11</b>	
1510 Interest Earnings	45.59
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	274,430.53
<b>604 Subtotal</b>	274,476.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	312,592.12

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

PRC Program Function Object	2013 Value
<b>107 Metal Mines Transfer</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>24XX Support Services - School Administration</b>	
810 Dues and Fees	725.80
<b>110 United Way-After School Program Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	20.00



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>111 Explore Yellowstone</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,820.00
2XX Personal Services - Employee Benefits	573.76
5XX Other Purchased Services	156.00
6XX Supplies and Materials	390.44
<b>27XX Student Transportation Services</b>	
6XX Supplies and Materials	45.13
<b>999 Undistributed</b>	
<b>9999 Undistributed</b>	
971 Residual Equity Transfers Out	1,000.00
	4,985.33
<b>111 Subtotal</b>	
<b>115 Expedition Yellowstone</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	357.30
2XX Personal Services - Employee Benefits	90.62
5XX Other Purchased Services	1,766.30
6XX Supplies and Materials	380.64
<b>710 School Sponsored Extracurricular Activities</b>	
<b>34XX Extracurricular - Activities</b>	
1XX Personal Services - Salaries	522.00
2XX Personal Services - Employee Benefits	45.74
6XX Supplies and Materials	47.46
	3,210.06
<b>115 Subtotal</b>	
<b>123 OTO Indian Ed for All</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,000.00
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	1,695.05
	3,695.05
<b>123 Subtotal</b>	
<b>125 Other restricted grants recieved from Fed gov't</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,700.00
<b>24XX Support Services - School Administration</b>	
810 Dues and Fees	1,653.63
<b>710 School Sponsored Extracurricular Activities</b>	



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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	2013 Value
<b>125 Other restricted grants recieved from Fed gov't</b>	
<b>710 School Sponsored Extracurricular Activities</b>	
<b>34XX Extracurricular - Activities</b>	
1XX Personal Services - Salaries	1,386.15
<b>125 Subtotal</b>	5,739.78
<b>129 Miscellaneous State Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
810 Dues and Fees	2,502.61
<b>142 REAP</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	11,585.51
2XX Personal Services - Employee Benefits	1,869.46
6XX Supplies and Materials	492.66
<b>222X Educational Media Services</b>	
1XX Personal Services - Salaries	3,159.43
2XX Personal Services - Employee Benefits	512.94
<b>142 Subtotal</b>	17,620.00
<b>199 United Way</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	90.10
3XX Purchased Professional and Technical Services	400.00
6XX Supplies and Materials	485.45
<b>199 Subtotal</b>	975.55
<b>357 Medicaid Administrative Claiming</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	1,515.33
2XX Personal Services - Employee Benefits	134.15
<b>357 Subtotal</b>	1,649.48
<b>604 PL604 20-11</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,997.47
2XX Personal Services - Employee Benefits	3,132.31
3XX Purchased Professional and Technical Services	9,015.00
4XX Purchased Property Services	4,366.06
5XX Other Purchased Services	7,037.54



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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	2013 Value
604	PL604	20-11		
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			6XX Supplies and Materials	33,280.83
			7XX Property and Equipment Acquisition	2,587.50
			810 Dues and Fees	3.86
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	90.06
			5XX Other Purchased Services	140.50
			6XX Supplies and Materials	3,170.67
		22XX	Educational Media Services	
			2XX Personal Services - Employee Benefits	150.41
			3XX Purchased Professional and Technical Services	3,350.67
			5XX Other Purchased Services	246.86
			6XX Supplies and Materials	14,682.09
		23XX	Support Services - General Administration	
			2XX Personal Services - Employee Benefits	43.03
			3XX Purchased Professional and Technical Services	18,234.93
			4XX Purchased Property Services	1,282.86
			5XX Other Purchased Services	20,410.06
			6XX Supplies and Materials	4,560.08
			810 Dues and Fees	3,004.53
			8XX Other Expenditures	5,000.00
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	102.06
			2XX Personal Services - Employee Benefits	187.38
			4XX Purchased Property Services	2,113.61
			5XX Other Purchased Services	682.23
			6XX Supplies and Materials	8,122.31
			810 Dues and Fees	415.87
			8XX Other Expenditures	1,340.52
		25XX	Support Services - Business	
			3XX Purchased Professional and Technical Services	3,534.56
			5XX Other Purchased Services	1,608.22
			6XX Supplies and Materials	995.41
			810 Dues and Fees	50.00
		26XX	Operation and Maintenance of Plant Services	
			1XX Personal Services - Salaries	4,963.83
			2XX Personal Services - Employee Benefits	2,236.45
			3XX Purchased Professional and Technical Services	1,155.03
			4XX Purchased Property Services	70,295.65
			5XX Other Purchased Services	505.30
			6XX Supplies and Materials	7,398.41
			7XX Property and Equipment Acquisition	2,910.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2013 Value
604	PL604	20-11		
	1XX	Regular Education Programs - Elementary/Secondary		
	26XX	Operation and Maintenance of Plant Services		
			810 Dues and Fees	205.17
	27XX	Student Transportation Services		
			4XX Purchased Property Services	238.31
	280	Special Education - Local and State		
	1XXX	Instruction		
			6XX Supplies and Materials	32.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences		
	1XXX	Instruction		
			6XX Supplies and Materials	613.87
	26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	200.00
	710	School Sponsored Extracurricular Activities		
	27XX	Student Transportation Services		
			1XX Personal Services - Salaries	60.48
			2XX Personal Services - Employee Benefits	5.60
			4XX Purchased Property Services	1,449.00
	34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	1,519.53
			2XX Personal Services - Employee Benefits	281.94
			5XX Other Purchased Services	210.46
	720	School Sponsored Athletics		
	27XX	Student Transportation Services		
			4XX Purchased Property Services	991.00
	35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	10,248.64
			2XX Personal Services - Employee Benefits	1,760.56
			3XX Purchased Professional and Technical Services	8,379.61
			4XX Purchased Property Services	3,267.60
			6XX Supplies and Materials	22.35
				<hr/>
		604 Subtotal		273,890.28
	777	Response to Intervention		
	1XX	Regular Education Programs - Elementary/Secondary		
	1XXX	Instruction		
			3XX Purchased Professional and Technical Services	898.00
				<hr/>
				<hr/>
				315,911.94



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,300,530.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						312,592.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						315,911.94	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,297,210.47	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Box Tops for Education	1.70	0.00	1.70
101 PL-604-EL, Yellowstone Nat'l Park Contract	903.83	0.00	903.83
107 Metal Mines Transfer	19.66	725.80	-706.14
110 United Way-After School Program Grant	0.00	20.00	-20.00
111 Explore Yellowstone	3,490.00	4,985.33	-1,495.33
115 Expedition Yellowstone	2,000.00	3,210.06	-1,210.06
123 OTO Indian Ed for All	0.00	3,695.05	-3,695.05
125 Other restricted grants recieved from Fed gov't	0.00	5,739.78	-5,739.78
129 Miscellaneous State Grant	2,550.77	2,502.61	48.16
142 REAP	17,620.00	17,620.00	0.00
199 United Way	7,000.00	975.55	6,024.45
357 Medicaid Administrative Claiming	4,530.04	1,649.48	2,880.56
604 PL604 20-11	274,476.12	273,890.28	585.84
777 Response to Intervention	0.00	898.00	-898.00
<b>Total</b>	<u>312,592.12</u>	<u>315,911.94</u>	<u>-3,319.82</u>



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	81.68	10.44
5300 Operating Transfers from Other Funds	0.00	3,513.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>81.68</u>	<u>3,524.01</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	34.04	0.00
2XX Personal Services - Employee Benefits	4,639.05	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>4,673.09</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,045.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,524.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,569.15	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	3.29	0.00
4820 Federal Impact Aid - Title VIII	160,193.90	145,412.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>160,197.19</b>	<b>145,412.38</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	547.57	0.00
6XX Supplies and Materials	380.88	58.37
7XX Property and Equipment Acquisition	10,026.00	0.00
<b>22XX Educational Media Services</b>		
2XX Personal Services - Employee Benefits	84.15	0.00
3XX Purchased Professional and Technical Services	2,273.00	1,767.50
4XX Purchased Property Services	420.67	475.27
5XX Other Purchased Services	0.00	503.55
6XX Supplies and Materials	0.00	378.20
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	1,429.80	0.00
2XX Personal Services - Employee Benefits	777.20	0.00
3XX Purchased Professional and Technical Services	906.59	3,562.25
4XX Purchased Property Services	3,071.10	3,032.46
5XX Other Purchased Services	581.89	834.15
6XX Supplies and Materials	691.01	66.00
810 Dues and Fees	336.00	38.30
820 Judgments Against the School District	5,000.00	5,000.00
<b>24XX Support Services - School Administration</b>		
5XX Other Purchased Services	587.27	621.55
6XX Supplies and Materials	20.00	853.78
810 Dues and Fees	384.17	184.78
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,228.29	0.00
2XX Personal Services - Employee Benefits	10.81	0.00
5XX Other Purchased Services	996.71	429.23
6XX Supplies and Materials	233.23	227.73
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	13,826.43	8,578.27
2XX Personal Services - Employee Benefits	3,912.18	1,416.32
3XX Purchased Professional and Technical Services	1,831.25	315.00
4XX Purchased Property Services	54,805.39	10,534.99



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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			5XX Other Purchased Services	419.57	0.00
			6XX Supplies and Materials	17,310.96	1,150.35
			7XX Property and Equipment Acquisition	23,731.00	0.00
			810 Dues and Fees	60.59	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	660.47	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services	103.35	0.00
			6XX Supplies and Materials	434.94	0.00
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	82.31	0.00
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	54.00	0.00
			2XX Personal Services - Employee Benefits	3.23	0.00
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	1,370.84	0.00
			2XX Personal Services - Employee Benefits	82.04	0.00
			6XX Supplies and Materials	159.97	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				149,834.86	40,028.05



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

### 26 - Impact Aid Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						39,930.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						145,412.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,028.05	(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)						145,314.93	(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	2012 Value	2013 Value
1510 Interest Earnings	76.22	36.45
3281 State Technology Aid	1,057.52	1,022.01
3445 State Combined Fund School Block Grant	4,967.64	5,263.20
3447 SB372 Combined Block Grant Reimbursement	0.00	80.60
6100 Material Prior Period Revenue Adjustments	77.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,178.49</b>	<b>6,402.26</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	27.84	0.00
810 Dues and Fees	27.84	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	0.00	28.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>55.68</b>	<b>28.50</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		12,192.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,402.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		28.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,566.14	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1.97	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	80.47
1190 Penalties and Interest on Taxes	1.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3.26	80.47

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	3.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	3.26

### Schedule Of Changes Worksheet

Beginning Fund Balance		3.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		80.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3.26 (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)
		80.47 (5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	80.06	3.06
1920 Contributions/Donations from Private Sources	250.00	204.00
6100 Material Prior Period Revenue Adjustments	34.99	0.00
9710 Residual Equity Transfers In	0.00	3.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>365.05</b>	<b>210.32</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
8XX Other Expenditures	34.99	35.81
24XX Support Services - School Administration		
8XX Other Expenditures	34.99	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>69.98</b>	<b>35.81</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,893.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	210.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35.81	(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)	6,068.20	(5)



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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	29,347.37	19,426.65
XX	39X 1XXX 112	Certified Teacher Staff Salaries	37,047.01	32,043.79
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	XXX 1XXX 112	Certified Teacher Staff Salaries	385,976.35	466,225.29
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,314.49	6,513.59
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	701.06	608.98
XX	XXX 26XX 41X	Energy Utility Services	56,364.38	59,018.73
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



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,219.24
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,219.24

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,405.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,995.54
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,782.38
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 FY2015 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	52,397.79	0.00	0.00	0.00	
280	1XXX	2XX	3,686.86	0.00	0.00	0.00	
280	1XXX	3XX	1,674.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	408.23	0.00	0.00	0.00	
280	1XXX	6XX	2,214.71	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	5,869.95	0.00	0.00	0.00	
280	21XX	2XX	530.84	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	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	
<b>Totals</b>			66,782.38	0.00	0.00	0.00	66,782.38

*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 FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0614-20058668

34 Park County  
0614 Gardiner Elem

**\*\* Recalculated \*\***

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	25,937.50	0.00	0.00	0.00	25,937.50
Land Improvements	158,767.34	0.00	0.00	0.00	158,767.34
Buildings	2,147,830.92	0.00	0.00	0.00	2,147,830.92
Machinery and Equipment	534,766.99	0.01	2,910.00	0.00	537,677.00
Totals at Historical Cost	2,867,302.75	0.01	2,910.00	0.00	2,870,212.76
Less Accumulated Depreciation For:					
Improvement Accum	128,951.51	0.00	6,496.55	0.00	135,448.06
Building Accum	932,116.71	0.00	47,540.55	0.00	979,657.26
Machinery and Equipment Accum	326,833.33	0.00	73,134.72	0.00	399,968.05
Total Accumulated Depreciation	1,387,901.55	0.00	127,171.82	0.00	1,515,073.37
Governmental Activities, Capital Assets, net	1,479,401.20	0.01	-124,261.82	0.00	1,355,139.39

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	6,121.11	0.00	0.00
Support Services Students (21XX)	1,500.00	0.00	0.00
Support Services Staff (22XX)	3,931.00	0.00	0.00
Operations and Maintenance (26XX)	57,200.79	0.00	0.00
Transportation (27XX)	33,811.05	0.00	0.00
Extracurricular (34XX, 35XX)	24,608.67	0.00	0.00
Total Depreciation for FY2013	127,172.62	0.00	0.00

\*\*\* Has comment.



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0614 Gardiner Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	26,561.31	11,168.69	0.00	0.00	37,730.00	3,773.00	33,957.00
Total Governmental Activity							
Long-Term Liabilities	26,561.31	11,168.69	0.00	0.00	37,730.00	3,773.00	33,957.00

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