



Trustees' Financial Summary

FY2012-13

Submit ID: 1191-93143118

**34 Park County
1191 Gardiner H S**

**** 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 #
113	Montana Arts Council	LOCAL		
135	Exxon Grant	LOCAL		
201	PL-604 HS	FEDERAL		
202	Quality Schools Facility Grant	STATE		NA
208	HS METAL MINES RESIDUAL	LOCAL		
210	PL604 TRANSPORTATION	FEDERAL		
211	10-11 PL604	FEDERAL		
212	Multi-District Incentive Payment	STATE		
213	Norhtwestern Energy Rebate	LOCAL		
223	IEFA	STATE		
225	Other Revenue from Local Sources	LOCAL		
242	REAP	FEDERAL		
288	Medicaid	STATE		State
310	Memory Bricks	LOCAL		
357	Medicaid	STATE		State
423	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
433	Title II Part A	FEDERAL		84.367
516	Vo Ed Business/Marketing	STATE		State
526	Reimbursements	LOCAL		
536	Vo Ed Tech Ed/Industrial Arts	STATE		State
555	Orphaned cash	FEDERAL		unknown
652	Academic Achievement Awards	STATE		
714	Montana Model UN	LOCAL		
897	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,330.50	63,325.41	308,056.39	
02	Taxes Receivable - Real and Personal (120-149)	12,196.63	4,539.82	3,310.57	
03	Taxes Receivable - Protested (150-159)	7,856.98	2,110.05	1,786.73	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	23,575.24	9,823.14	6,945.09	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	102,959.35	79,798.42	320,098.78	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,053.61	6,649.87	5,097.30	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20,053.61	6,649.87	5,097.30	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	82,905.74	73,148.55	315,001.48	
52	TOTAL FUND BALANCE/EQUITY	82,905.74	73,148.55	315,001.48	
53	TOTAL LIABILITIES AND FUND BALANCE	102,959.35	79,798.42	320,098.78	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,090.31	660,358.67	16,183.34
02	Taxes Receivable - Real and Personal (120-149)	0.82			246.61
03	Taxes Receivable - Protested (150-159)				85.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		21,249.33	70,890.35	546.16
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.82	66,339.64	731,249.02	17,061.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.82			331.71
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.82			331.71
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		66,339.64	731,249.02	16,729.50
52	TOTAL FUND BALANCE/EQUITY		66,339.64	731,249.02	16,729.50
53	TOTAL LIABILITIES AND FUND BALANCE	0.82	66,339.64	731,249.02	17,061.21



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,656.56			5,755.55
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	24,656.56			5,755.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	24,656.56			5,755.55
52	TOTAL FUND BALANCE/EQUITY	24,656.56			5,755.55
53	TOTAL LIABILITIES AND FUND BALANCE	24,656.56			5,755.55



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			132,876.47	
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			132,876.47	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			132,876.47	
52	TOTAL FUND BALANCE/EQUITY			132,876.47	
53	TOTAL LIABILITIES AND FUND BALANCE			132,876.47	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,973.31			
02	Taxes Receivable - Real and Personal (120-149)				178.45
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1.13
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,973.31			179.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				178.45
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				178.45
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	8,973.31			1.13
52	TOTAL FUND BALANCE/EQUITY	8,973.31			1.13
53	TOTAL LIABILITIES AND FUND BALANCE	8,973.31			179.58



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,449.64			
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	5,449.64			
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	5,449.64			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,449.64			
53	TOTAL LIABILITIES AND FUND BALANCE	5,449.64			



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			35,955.11	49,813.08
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			35,955.11	49,813.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			35,955.11	49,813.08
52	TOTAL FUND BALANCE/EQUITY			35,955.11	49,813.08
53	TOTAL LIABILITIES AND FUND BALANCE			35,955.11	49,813.08



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



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Balance Sheet

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



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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				



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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	183,907.91	185,935.07
1112 District Levy - Personal Property	0.00	1,127.55
1114 District Levy - Pers Prop/Mobile Homes	0.00	1,038.52
1190 Penalties and Interest on Taxes	933.62	1,656.08
1510 Interest Earnings	1,263.88	99.35
3110 Direct State Aid	385,153.28	386,344.78
3111 Quality Educator	30,724.20	28,381.86
3112 At Risk Student	611.92	578.96
3113 Indian Education For All	1,958.40	1,897.20
3115 State Spec Ed Allowable Cost Pymt to Districts	24,961.30	21,935.26
3120 State Guaranteed Tax Base Aid	153,880.36	152,556.70
3444 State School Block Grant	43,683.97	44,785.36
3446 SB372 Block Grant Reimbursement	0.00	327.78
6100 Material Prior Period Revenue Adjustments	-860.89	0.00
7810 Education Jobs Fund	451.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	826,669.67	826,664.47

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	217,514.06	264,169.44
2XX Personal Services - Employee Benefits	70,890.84	41,433.12
3XX Purchased Professional and Technical Services	320.00	1,692.32
4XX Purchased Property Services	0.00	141.58
5XX Other Purchased Services	2,717.67	1,245.55
6XX Supplies and Materials	8,987.04	0.00
810 Dues and Fees	4.23	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	9,769.49	13,711.81
2XX Personal Services - Employee Benefits	4,543.36	3,121.63
3XX Purchased Professional and Technical Services	200.00	0.00
5XX Other Purchased Services	45.50	380.74
6XX Supplies and Materials	849.38	355.50
8XX Other Expenditures	89.19	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	1,952.86	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	42,006.79	57,555.61
2XX Personal Services - Employee Benefits	8,262.55	7,567.72



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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
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			3XX Purchased Professional and Technical Services	3,019.93	631.16
			5XX Other Purchased Services	1,950.16	144.20
			6XX Supplies and Materials	3,400.55	1,977.59
			7XX Property and Equipment Acquisition	5,321.90	0.00
			810 Dues and Fees	23.36	0.00
			8XX Other Expenditures	84.15	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	48,664.67	62,377.32
			2XX Personal Services - Employee Benefits	10,445.13	8,148.51
			3XX Purchased Professional and Technical Services	21,481.25	831.50
			4XX Purchased Property Services	3,835.62	148.28
			5XX Other Purchased Services	17,421.02	1,368.88
			6XX Supplies and Materials	513.68	343.92
			810 Dues and Fees	193.99	71.70
			8XX Other Expenditures	5,003.18	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	31,849.12	42,133.53
			2XX Personal Services - Employee Benefits	1,027.40	6,238.01
			3XX Purchased Professional and Technical Services	59.50	0.00
			4XX Purchased Property Services	4,858.42	936.18
			5XX Other Purchased Services	2,190.39	983.02
			6XX Supplies and Materials	3,480.75	4,311.98
			810 Dues and Fees	1,618.89	902.54
			8XX Other Expenditures	515.34	524.86
	25XX Support Services - Business				
			1XX Personal Services - Salaries	15,896.73	18,091.54
			2XX Personal Services - Employee Benefits	73.24	84.41
			5XX Other Purchased Services	190.00	408.33
			6XX Supplies and Materials	3,254.08	56.20
			810 Dues and Fees	194.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	17,634.00	26,536.69
			2XX Personal Services - Employee Benefits	1,803.52	4,304.37
			3XX Purchased Professional and Technical Services	0.00	1,121.97
			4XX Purchased Property Services	27,118.42	39,977.14
			5XX Other Purchased Services	155.00	453.11
			6XX Supplies and Materials	7,140.84	10,900.76
			7XX Property and Equipment Acquisition	0.00	3,826.00
			810 Dues and Fees	0.00	50.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	1,324.36	0.00
	280 Special Education - Local and State				



Trustees' Financial Summary

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Submit ID: 1191-93143118

34 Park County
1191 Gardiner H S

**** 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
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	23,771.87	27,932.61
			2XX Personal Services - Employee Benefits	3,279.90	2,643.23
			5XX Other Purchased Services	181.34	347.49
			6XX Supplies and Materials	187.82	711.22
		21XX Support Services - Students			
			1XX Personal Services - Salaries	3,280.82	5,889.84
			2XX Personal Services - Employee Benefits	1,187.84	664.58
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	4,387.47	0.00
			2XX Personal Services - Employee Benefits	1,367.51	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	85,903.85	48,065.86
			2XX Personal Services - Employee Benefits	22,812.43	9,297.48
			3XX Purchased Professional and Technical Services	346.09	0.00
			4XX Purchased Property Services	265.96	2,033.84
			5XX Other Purchased Services	13.88	69.27
			6XX Supplies and Materials	3,137.55	17,820.58
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	108.59	336.78
			2XX Personal Services - Employee Benefits	6.79	23.09
			4XX Purchased Property Services	0.00	566.85
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	9,858.93	8,135.89
			2XX Personal Services - Employee Benefits	540.58	56.50
			3XX Purchased Professional and Technical Services	278.65	0.00
			4XX Purchased Property Services	1,378.65	0.00
			5XX Other Purchased Services	8,781.57	14,515.67
			6XX Supplies and Materials	2,770.58	3,075.97
			810 Dues and Fees	24.37	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.45	0.00
			4XX Purchased Property Services	1,167.24	2,495.50
			6XX Supplies and Materials	311.69	535.72
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	18,385.47	30,491.63
			2XX Personal Services - Employee Benefits	1,112.34	865.83
			3XX Purchased Professional and Technical Services	0.00	40.00
			5XX Other Purchased Services	12,249.15	10,616.49
			6XX Supplies and Materials	7,882.68	4,760.32



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34 Park County
1191 Gardiner H S

**** 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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			810 Dues and Fees	3,291.52	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5.60	0.00
			2XX Personal Services - Employee Benefits	0.33	0.00
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	1,861.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				828,175.06	823,112.48

Schedule Of Changes Worksheet

Beginning Fund Balance						79,353.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						826,664.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						823,112.48	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,905.74	(5)



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34 Park County
1191 Gardiner H S

**** 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
1111 District Levy - Real Property	52,134.23	78,091.70
1112 District Levy - Personal Property	479.50	475.26
1114 District Levy - Pers Prop/Mobile Homes	314.09	372.35
1190 Penalties and Interest on Taxes	179.99	476.83
1510 Interest Earnings	230.81	72.94
2220 County On-Schedule Trans Reimb	4,048.32	1,147.41
3210 State On-Schedule Trans Reimb	4,048.32	1,147.41
3444 State School Block Grant	2,255.76	2,582.15
3446 SB372 Block Grant Reimbursement	0.00	97.14
6100 Material Prior Period Revenue Adjustments	-8,442.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,248.19	84,463.19

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	7,463.09	6,758.17
2XX Personal Services - Employee Benefits	1,491.54	895.74
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	564.09
2XX Personal Services - Employee Benefits	0.00	63.90
810 Dues and Fees	98.86	101.21
25XX Support Services - Business		
1XX Personal Services - Salaries	2,037.07	1,944.64
2XX Personal Services - Employee Benefits	9.49	9.38
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	200.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	10,815.08	9,627.50
2XX Personal Services - Employee Benefits	805.96	614.61
3XX Purchased Professional and Technical Services	584.03	428.60
4XX Purchased Property Services	10,315.84	4,771.35
5XX Other Purchased Services	1,718.82	2,566.71
6XX Supplies and Materials	19,745.69	15,063.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,285.47	43,409.56



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1191 Gardiner H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						32,094.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						84,463.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,409.56	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						73,148.55	(5)



Trustees' Financial Summary

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1191 Gardiner H S

**** Recalculated ****

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
1111 District Levy - Real Property	43,613.66	55,117.06
1112 District Levy - Personal Property	409.03	335.25
1114 District Levy - Pers Prop/Mobile Homes	277.44	279.39
1190 Penalties and Interest on Taxes	177.06	393.36
1510 Interest Earnings	3,051.76	286.68
6100 Material Prior Period Revenue Adjustments	2,226.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,755.80	56,411.74

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	21,820.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,128.01	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		258,589.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		56,411.74	(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)		315,001.48	(5)



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1191 Gardiner H S

**** Recalculated ****

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

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

PRC Revenue	2012 Value	2013 Value
6100 Material Prior Period Revenue Adjustments	0.00	0.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.04

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-0.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	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)



Trustees' Financial Summary

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1191 Gardiner H S

**** Recalculated ****

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	323.68	153.40
2240 County Retirement Distribution	118,530.97	68,131.86
6100 Material Prior Period Revenue Adjustments	1,023.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,878.09	68,285.26

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	31,590.25	41,062.28
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,525.05	2,706.22
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,557.38	8,845.38
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,009.57	10,784.73
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,403.79	6,783.41
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,674.54	2,946.25
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,207.03	5,678.73
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,448.70	1,489.84
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,388.46	3,407.18
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	512.32	761.75
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	989.74	0.00
392 State Career & Technical Ed Entitlement - Business		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,418.17	369.90
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,298.48	4,253.75
397 State Career & Technical Ed Entitlement - Trades & Industry		



Trustees' Financial Summary

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34 Park County
1191 Gardiner H S

**** Recalculated ****

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
	397 State Career & Technical Ed Entitlement - Trades & Industry				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	3,692.75	2,937.72
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	16.21	32.05
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	1,622.61	1,247.41
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	88.78	0.00
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	1,735.30	2,806.16
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	0.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,179.98	96,112.76

Schedule Of Changes Worksheet

Beginning Fund Balance					94,167.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68,285.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,112.76	(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)					66,339.64	(5)



Trustees' Financial Summary

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34 Park County
1191 Gardiner H S

**** Recalculated ****

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
135 Exxon Grant	
1800 Revenue from Community Services Activities	500.00
201 PL-604 HS	
1510 Interest Earnings	502.12
4800 Federal Revenue in Lieu of Taxes	283,473.08
201 Subtotal	283,975.20
202 Quality Schools Facility Grant	
3290 State - Other State Grants	43,694.00
210 PL604 TRANSPORTATION	
4800 Federal Revenue in Lieu of Taxes	44,131.78
212 Multi-District Incentive Payment	
3290 State - Other State Grants	2,319.31
213 Norhtwestern Energy Rebate	
1900 Other Revenue from Local Sources	4,854.00
225 Other Revenue from Local Sources	
1900 Other Revenue from Local Sources	103.00
1920 Contributions/Donations from Private Sources	1,361.64
225 Subtotal	1,464.64
242 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,534.00
423 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	14,398.00
433 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,582.13
516 Vo Ed Business/Marketing	
3240 Graduation Matters Montana	837.00
526 Reimbursements	
3240 Graduation Matters Montana	418.00
536 Vo Ed Tech Ed/Industrial Arts	
3240 Graduation Matters Montana	1,632.00
897 Vo Ed Carl Perkins Basic Grant	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	1,995.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	426,335.06



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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
201	PL-604	HS		
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			1XX Personal Services - Salaries	4,534.02
			2XX Personal Services - Employee Benefits	4,118.81
			3XX Purchased Professional and Technical Services	120.00
			4XX Purchased Property Services	4,224.50
			5XX Other Purchased Services	145.49
			6XX Supplies and Materials	14,993.42
			7XX Property and Equipment Acquisition	2,587.50
			810 Dues and Fees	85.00
			8XX Other Expenditures	1.38
			21XX Support Services - Students	
			6XX Supplies and Materials	1,194.59
			222X Educational Media Services	
			1XX Personal Services - Salaries	871.44
			2XX Personal Services - Employee Benefits	145.74
			3XX Purchased Professional and Technical Services	3,029.88
			6XX Supplies and Materials	5,902.39
			810 Dues and Fees	0.92
			23XX Support Services - General Administration	
			1XX Personal Services - Salaries	481.02
			2XX Personal Services - Employee Benefits	43.03
			3XX Purchased Professional and Technical Services	12,752.94
			4XX Purchased Property Services	1,064.00
			5XX Other Purchased Services	19,256.99
			6XX Supplies and Materials	4,743.60
			810 Dues and Fees	3,433.65
			8XX Other Expenditures	5,000.00
			24XX Support Services - School Administration	
			1XX Personal Services - Salaries	1,570.05
			2XX Personal Services - Employee Benefits	301.33
			4XX Purchased Property Services	1,495.57
			5XX Other Purchased Services	570.29
			6XX Supplies and Materials	4,377.84
			810 Dues and Fees	50.00
			8XX Other Expenditures	426.44
			25XX Support Services - Business	
			3XX Purchased Professional and Technical Services	3,000.00
			5XX Other Purchased Services	679.91
			6XX Supplies and Materials	834.98
			26XX Operation and Maintenance of Plant Services	
			1XX Personal Services - Salaries	9,186.52
			2XX Personal Services - Employee Benefits	2,442.17



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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
201 PL-604 HS				
1XX Regular Education Programs - Elementary/Secondary				
26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	29,016.65
			5XX Other Purchased Services	122.20
			6XX Supplies and Materials	2,652.72
			810 Dues and Fees	62.00
27XX Student Transportation Services				
			4XX Purchased Property Services	2,408.45
			5XX Other Purchased Services	3.60
392 State Career & Technical Ed Entitlement - Business				
1XXX Instruction				
			6XX Supplies and Materials	390.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
1XXX Instruction				
			6XX Supplies and Materials	2,313.30
26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	356.00
397 State Career & Technical Ed Entitlement - Trades & Industry				
1XXX Instruction				
			3XX Purchased Professional and Technical Services	498.00
			4XX Purchased Property Services	217.87
			6XX Supplies and Materials	2,043.84
710 School Sponsored Extracurricular Activities				
34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	8,017.68
			2XX Personal Services - Employee Benefits	2,807.50
			4XX Purchased Property Services	2,417.90
			5XX Other Purchased Services	1,188.46
			6XX Supplies and Materials	171.24
720 School Sponsored Athletics				
27XX Student Transportation Services				
			1XX Personal Services - Salaries	967.68
			2XX Personal Services - Employee Benefits	175.56
			4XX Purchased Property Services	811.24
			5XX Other Purchased Services	332.00
35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	15,873.56
			2XX Personal Services - Employee Benefits	3,907.70
			3XX Purchased Professional and Technical Services	178.60
			4XX Purchased Property Services	1,630.44
			5XX Other Purchased Services	18,930.58
			6XX Supplies and Materials	3,247.18



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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
242 Subtotal	17,534.00
423 Title I, Part A, Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	10,898.00
2XX Personal Services - Employee Benefits	1,750.00
3XX Purchased Professional and Technical Services	1,700.00
21XX Support Services - Students	
6XX Supplies and Materials	50.00
423 Subtotal	14,398.00
433 Title II Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,000.00
5XX Other Purchased Services	5,561.13
21XX Support Services - Students	
5XX Other Purchased Services	21.00
433 Subtotal	8,582.13
516 Vo Ed Business/Marketing	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	509.50
536 Vo Ed Tech Ed/Industrial Arts	
397 State Career & Technical Ed Entitlement - Trades & Industry	
1XXX Instruction	
6XX Supplies and Materials	880.74
897 Vo Ed Carl Perkins Basic Grant	
397 State Career & Technical Ed Entitlement - Trades & Industry	
1XXX Instruction	
6XX Supplies and Materials	1,995.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	321,396.36



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						626,310.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						426,335.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						321,396.36	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						731,249.02	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
135 Exxon Grant	500.00	0.00	500.00
201 PL-604 HS	283,975.20	214,667.36	69,307.84
202 Quality Schools Facility Grant	43,694.00	43,694.00	0.00
210 PL604 TRANSPORTATION	44,131.78	14,216.02	29,915.76
212 Multi-District Incentive Payment	2,319.31	2,319.31	0.00
213 Norhtwestern Energy Rebate	4,854.00	0.00	4,854.00
223 IEFA	0.00	2,600.30	-2,600.30
225 Other Revenue from Local Sources	1,464.64	0.00	1,464.64
242 REAP	17,534.00	17,534.00	0.00
423 Title I, Part A, Improving Basic Programs	14,398.00	14,398.00	0.00
433 Title II Part A	8,582.13	8,582.13	0.00
516 Vo Ed Business/Marketing	837.00	509.50	327.50
526 Reimbursements	418.00	0.00	418.00
536 Vo Ed Tech Ed/Industrial Arts	1,632.00	880.74	751.26
897 Vo Ed Carl Perkins Basic Grant	1,995.00	1,995.00	0.00
Total	426,335.06	321,396.36	104,938.70



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	3,165.03	4,283.84
1112 District Levy - Personal Property	25.57	25.64
1114 District Levy - Pers Prop/Mobile Homes	14.68	20.43
1190 Penalties and Interest on Taxes	7.85	23.35
1510 Interest Earnings	25.58	44.39
6100 Material Prior Period Revenue Adjustments	49.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,288.62	4,397.65

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		12,331.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,397.65	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		16,729.50	(5)



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34 Park County
1191 Gardiner H S

**** Recalculated ****

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	2012 Value	2013 Value
1510 Interest Earnings	73.31	79.10
1982 Summer Session - Driver's Education Fees	4,200.00	0.00
3260 State Driver's Education Reimbursement	2,123.64	0.00
6100 Material Prior Period Revenue Adjustments	11.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,408.42	79.10

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	4,741.18	0.00
2XX Personal Services - Employee Benefits	22.49	0.00
6XX Supplies and Materials	1,024.84	0.00
810 Dues and Fees	6.49	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,735.76
2XX Personal Services - Employee Benefits	0.00	7.93
6XX Supplies and Materials	0.00	270.66
24XX Support Services - School Administration		
8XX Other Expenditures	0.00	6.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,795.00	2,020.95



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1191 Gardiner H S

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						26,598.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,020.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,656.56	(5)



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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	36.24	2.91
9710 Residual Equity Transfers In	0.00	1,861.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>36.24</u>	<u>1,864.43</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	1,339.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,339.05</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		3,891.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,864.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,755.55	(5)



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**** Recalculated ****

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	2.79	0.00
4820 Federal Impact Aid - Title VIII	119,693.26	130,891.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,696.05	130,891.40

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,138.52	0.00
2XX Personal Services - Employee Benefits	6.36	0.00
3XX Purchased Professional and Technical Services	174.00	0.00
5XX Other Purchased Services	396.50	0.00
6XX Supplies and Materials	998.58	50.00
22XX Educational Media Services		
3XX Purchased Professional and Technical Services	1,428.66	1,482.00
5XX Other Purchased Services	420.68	978.05
6XX Supplies and Materials	0.00	2,395.02
8XX Other Expenditures	5,000.00	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	906.60	4,225.03
4XX Purchased Property Services	105.00	2,884.24
5XX Other Purchased Services	490.84	834.20
6XX Supplies and Materials	265.50	66.00
810 Dues and Fees	300.00	0.00
820 Judgments Against the School District	0.00	5,000.00
24XX Support Services - School Administration		
5XX Other Purchased Services	315.73	250.00
6XX Supplies and Materials	17.98	203.19
810 Dues and Fees	343.22	184.81
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	179.40
5XX Other Purchased Services	335.48	35.00
6XX Supplies and Materials	175.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,670.12	8,788.50
2XX Personal Services - Employee Benefits	1,188.28	1,428.98
3XX Purchased Professional and Technical Services	1,783.25	275.00
440 Bldg & Grounds Repair and Main Services	0.00	10,458.13
4XX Purchased Property Services	15,190.82	0.00
5XX Other Purchased Services	45.00	0.00



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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
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	7,808.46	0.00
			7XX Property and Equipment Acquisition	18,761.00	0.00
			810 Dues and Fees	50.00	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	252.32	0.00
			5XX Other Purchased Services	22.28	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	500.00	0.00
			4XX Purchased Property Services	740.22	198.98
			6XX Supplies and Materials	1,764.17	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	947.96	0.00
			2XX Personal Services - Employee Benefits	8.45	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,722.24	0.00
			2XX Personal Services - Employee Benefits	2,136.42	0.00
			6XX Supplies and Materials	1,972.81	0.00
			810 Dues and Fees	0.00	3,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>74,382.45</u>	<u>43,416.53</u>



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1191 Gardiner H S

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						45,401.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						130,891.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,416.53	(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)						132,876.47	(5)



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**** Recalculated ****

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	37.44	18.35
3281 State Technology Aid	955.86	929.27
3445 State Combined Fund School Block Grant	1,889.15	2,178.39
3447 SB372 Combined Block Grant Reimbursement	0.00	86.08
6100 Material Prior Period Revenue Adjustments	22.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,905.18	3,212.09

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		
810 Dues and Fees	12.87	0.00
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	13.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12.87	13.17

Schedule Of Changes Worksheet

Beginning Fund Balance		5,774.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,212.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		13.17	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		8,973.31	(5)



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**** Recalculated ****

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
1111 District Levy - Real Property	1.50	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.62
1190 Penalties and Interest on Taxes	0.98	0.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.48	1.13

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	2.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2.57

Schedule Of Changes Worksheet

Beginning Fund Balance	2.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2.57	(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)
	1.13	(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	73.63	3.02
1920 Contributions/Donations from Private Sources	250.00	0.00
9710 Residual Equity Transfers In	0.00	2.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	323.63	5.59

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	32.11	0.00
24XX Support Services - School Administration		
8XX Other Expenditures	0.00	32.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32.11	32.85

Schedule Of Changes Worksheet

Beginning Fund Balance		5,476.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		32.85	(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)		5,449.64	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1510 Interest Earnings	43.16	1.39
1700 Student Extracurricular Activity Receipts	71,029.75	72,074.70
6100 Material Prior Period Revenue Adjustments	-1,485.59	755.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,587.32	72,831.53

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	73,575.94	76,783.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,575.94	76,783.16

Schedule Of Changes Worksheet

Beginning Fund Balance	40,662.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,831.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,783.16	(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	755.44	(4b)
		-755.44 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,955.11	(5)



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**** Recalculated ****

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	2012 Value	2013 Value
1510 Interest Earnings	1,080.76	68.85
1920 Contributions/Donations from Private Sources	1,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,080.76	68.85

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	7.37	0.00
21XX Support Services - Students		
6XX Supplies and Materials	91.00	0.00
8XX Other Expenditures	514.08	0.00
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	15,500.00	0.00
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	0.00	276.28
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	32,783.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,895.85	276.28



Trustees' Financial Summary

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1191 Gardiner H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Schedule Of Changes Worksheet

Beginning Fund Balance						50,020.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						276.28	(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)						49,813.08	(5)

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	13,341.31	15,541.41
XX	39X 1XXX 112	Certified Teacher Staff Salaries	85,903.85	48,065.86
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	207,384.78	227,311.72
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,637.02	3,000.13
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	554.64	275.06
XX	XXX 26XX 41X	Energy Utility Services	43,273.41	57,217.12
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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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,761.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,761.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,253.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,375.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	38,188.97
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: 75%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	27,932.61	0.00	0.00	0.00	
280	1XXX	2XX	2,643.23	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	347.49	0.00	0.00	0.00	
280	1XXX	6XX	711.22	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	5,889.84	0.00	0.00	0.00	
280	21XX	2XX	664.58	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			38,188.97	0.00	0.00	0.00	38,188.97

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

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	26,937.50	0.00	0.00	0.00	26,937.50
Land Improvements	122,377.98	0.00	0.00	0.00	122,377.98
Buildings	2,972,747.97	1.00	0.00	0.00	2,972,748.97
Machinery and Equipment	405,406.30	0.01	47,520.00	0.00	452,926.31
Totals at Historical Cost	3,527,469.75	1.01	47,520.00	0.00	3,574,990.76
Less Accumulated Depreciation For:					
Improvement Accum	94,268.50	-0.12	5,986.90	0.00	100,255.28
Building Accum	1,412,170.27	-0.29	63,755.75	0.00	1,475,925.73
Machinery and Equipment Accum	223,283.96	0.03	72,928.84	0.00	296,212.83
Total Accumulated Depreciation	1,729,722.73	-0.38	142,671.49	0.00	1,872,393.84
Governmental Activities, Capital Assets, net	1,797,747.02	1.39	-95,151.49	0.00	1,702,596.92

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,291.67	0.00	0.00
Support Services Students (21XX)	3,500.00	0.00	0.00
Support Services Staff (22XX)	3,931.00	0.00	0.00
Operations and Maintenance (26XX)	81,165.40	0.00	0.00
Transportation (27XX)	28,175.47	0.00	0.00
Extracurricular (34XX, 35XX)	24,609.00	0.00	0.00
Total Depreciation for FY2013	142,672.54	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 1191-93143118

34 Park County

**** Recalculated ****

1191 Gardiner H S

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-
Governmental Activities*							
Compensated Absences	26,967.00	6,090.00	0.00	0.00	33,057.00	3,305.00	29,752.00
Total Governmental Activity							
Long-Term Liabilities	26,967.00	6,090.00	0.00	0.00	33,057.00	3,305.00	29,752.00

* 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.