



Trustees' Financial Summary

FY2012-13

Submit ID: 1226-65603775

37 Pondera County

**** Recalculated ****

1226 Heart Butte K-12 Schools

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Tiffany Sinclair

Phone #: (406) 338-3344

(Signature)

(Date)

Chair, Board of Trustees: Grinnell Day Chief

(Signature)

(Date)

County Superintendent: Lynn Utterback

(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 #
001	unallocated prior period adjustments	LOCAL		
168	Local Sources	LOCAL	Local	Local
324	Vo Ed All Career & Tech Ed Programs	STATE		State
379	Title I - Schoolwide	FEDERAL		Federal
411	Title VII, Indian Education	FEDERAL	S060A110383	84.060
432	Title III Part A English Language Acquisition	FEDERAL		84.365A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
471	GEAR UP	FEDERAL		84.334
482	Title VIII Impact Aid 8007(b) Construction	FEDERAL		84.041C
577	School Food Summer Program	FEDERAL		10.559



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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)	134,808.39	7,441.31	2,639.86	-3,672.29
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	134,808.39	7,441.31	2,639.86	-3,672.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11.23			1,434.70
48	Fund Balance for Budget	134,797.16	7,441.31	2,639.86	-5,106.99
52	TOTAL FUND BALANCE/EQUITY	134,808.39	7,441.31	2,639.86	-3,672.29
53	TOTAL LIABILITIES AND FUND BALANCE	134,808.39	7,441.31	2,639.86	-3,672.29



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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)		-16,624.95	12,531.61	
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		-16,624.95	12,531.61	
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)			13,732.65	
48	Fund Balance for Budget		-16,624.95	-1,201.04	
52	TOTAL FUND BALANCE/EQUITY		-16,624.95	12,531.61	
53	TOTAL LIABILITIES AND FUND BALANCE		-16,624.95	12,531.61	



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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)	3,767.81		18,580.92	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,767.81		18,580.92	
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)			609.90	
48	Fund Balance for Budget	3,767.81		17,971.02	
52	TOTAL FUND BALANCE/EQUITY	3,767.81		18,580.92	
53	TOTAL LIABILITIES AND FUND BALANCE	3,767.81		18,580.92	



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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)			1,942,215.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,942,215.80	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,192.43	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,192.43	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			11,964.61	
48	Fund Balance for Budget			1,929,058.76	
52	TOTAL FUND BALANCE/EQUITY			1,941,023.37	
53	TOTAL LIABILITIES AND FUND BALANCE			1,942,215.80	



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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)	20.02	11,310.32		
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	20.02	11,310.32		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	20.02	11,310.32		
52	TOTAL FUND BALANCE/EQUITY	20.02	11,310.32		
53	TOTAL LIABILITIES AND FUND BALANCE	20.02	11,310.32		



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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)	5,889.21			
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	5,889.21			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	5,889.21			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,889.21			
53	TOTAL LIABILITIES AND FUND BALANCE	5,889.21			



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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)			57,077.16	1,474.28
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			57,077.16	1,474.28
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			57,077.16	1,474.28
52	TOTAL FUND BALANCE/EQUITY			57,077.16	1,474.28
53	TOTAL LIABILITIES AND FUND BALANCE			57,077.16	1,474.28



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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)	51,902.99	158,792.13		
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	51,902.99	158,792.13		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	19,809.88			
23	Warrants Payable (620)	32,093.11	158,792.13		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	51,902.99	158,792.13		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	51,902.99	158,792.13		



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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	5,921.01	4,741.79
1190 Penalties and Interest on Taxes	0.00	5.83
1510 Interest Earnings	448.36	278.04
3110 Direct State Aid	596,053.89	644,430.20
3111 Quality Educator	66,920.96	66,924.00
3112 At Risk Student	16,896.15	16,167.81
3113 Indian Education For All	3,692.40	3,957.60
3114 American Indian Achievement Gap	34,600.00	36,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,213.67	34,313.22
3120 State Guaranteed Tax Base Aid	433,980.51	520,367.93
3444 State School Block Grant	997.56	1,005.58
3446 SB372 Block Grant Reimbursement	0.00	8.02
6100 Material Prior Period Revenue Adjustments	5,084.80	0.00
7810 Education Jobs Fund	699.07	0.00

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

1,196,508.38 1,328,600.02

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	730,642.50	485,036.40
2XX Personal Services - Employee Benefits	125,876.91	109,152.85
21XX Support Services - Students		
1XX Personal Services - Salaries	59,114.06	51,875.98
2XX Personal Services - Employee Benefits	8,803.60	8,423.83
22XX Educational Media Services		
1XX Personal Services - Salaries	54,729.20	45,105.98
2XX Personal Services - Employee Benefits	8,217.76	6,385.29
23XX Support Services - General Administration		
1XX Personal Services - Salaries	72,544.66	85,571.15
2XX Personal Services - Employee Benefits	744.85	430.75
24XX Support Services - School Administration		
1XX Personal Services - Salaries	116,494.86	56,637.12
2XX Personal Services - Employee Benefits	10,779.19	1,165.23
25XX Support Services - Business		
1XX Personal Services - Salaries	48,584.84	55,543.62
2XX Personal Services - Employee Benefits	7,966.43	7,734.31
6XX Supplies and Materials	0.00	2,979.00
26XX Operation and Maintenance of Plant Services		



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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				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	93,823.64	46,647.86
			2XX Personal Services - Employee Benefits	8,215.76	2,886.68
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	58,135.40	3,111.34
			2XX Personal Services - Employee Benefits	6,192.37	276.65
			8XX Other Expenditures	0.00	7,123.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	35,879.05	42,929.31
			2XX Personal Services - Employee Benefits	4,049.98	7,538.34
			5XX Other Purchased Services	575.12	0.00
			6XX Supplies and Materials	263.12	166.55
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	6,987.77
			2XX Personal Services - Employee Benefits	0.00	1,844.31
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	32,887.85	24,906.68
			2XX Personal Services - Employee Benefits	6,802.43	5,630.45
	471 GEAR UP				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	825.00
			2XX Personal Services - Employee Benefits	0.00	4.61
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	0.00	871.36
			2XX Personal Services - Employee Benefits	0.00	60.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,491,323.58	1,067,851.71



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-125,951.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,328,600.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,067,851.71	(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	11.23	Less Last Year	0.00	(4b)		11.23	
						11.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						134,808.39	(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	110.61	4.06
1111 District Levy - Real Property	28.18	0.00
1190 Penalties and Interest on Taxes	21.45	28.20
1510 Interest Earnings	69.06	0.00
1900 Other Revenue from Local Sources	0.00	3,537.45
2220 County On-Schedule Trans Reimb	5,583.65	3,846.64
3210 State On-Schedule Trans Reimb	5,583.65	3,846.64
6100 Material Prior Period Revenue Adjustments	0.00	24.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,396.60	11,287.77

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	1,840.12	0.00
8XX Other Expenditures	24,222.10	17,099.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,062.22	17,099.10

Schedule Of Changes Worksheet

Beginning Fund Balance		13,468.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,287.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		17,099.10	(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	216.00		(4b)
		-216.00	
		-216.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,441.31	(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
1510 Interest Earnings	10.57	10.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.57	10.69

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	2,629.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,639.86	(5)



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	1,448.30	4,457.14
1630 Catering Sales	0.00	91.00
1900 Other Revenue from Local Sources	1,651.75	418.59
1910 Rentals	0.00	2,285.45
3220 State Food Services Match	0.00	108.26
4550 Federal Child Nutrition	128,792.36	133,335.49
4552 Fresh Fruit And Vegetable	1,973.91	723.51
6100 Material Prior Period Revenue Adjustments	4,293.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,160.26	141,419.44

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	6,342.98	0.86
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	43,933.52	68.91
2XX Personal Services - Employee Benefits	2,538.21	0.08
3XX Purchased Professional and Technical Services	199.41	1,093.15
5XX Other Purchased Services	2,514.30	941.03
6XX Supplies and Materials	135,486.49	124.56
810 Dues and Fees	366.50	375.05
577 School Food Summer Program		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,348.54	892.81
2XX Personal Services - Employee Benefits	94.62	545.06
6XX Supplies and Materials	0.00	25.41
577 Subtotal	6,443.16	1,463.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	197,824.57	4,066.92



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-142,459.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						141,419.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,066.92	(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	1,434.70	Less Last Year	0.00	(4b)		1,434.70	
						1,434.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-3,672.29	(5)



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	259.67	0.00
2240 County Retirement Distribution	41,655.64	233,374.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,915.31	233,374.98

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	120,049.22	89,888.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	12,553.91	8,673.38
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,443.72	9,279.89
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,840.49	4,137.71
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	15,524.28	8,281.83
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,271.35	9,753.37
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	12,813.20	6,205.95
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,353.62	9,214.76
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,819.27	12,332.93
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,168.43
397 State Career & Technical Ed Entitlement - Trades & Industry		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,428.99	5,287.32
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,091.21	5,555.15
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,656.69	10,735.90



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
577	School Food Summer Program				
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	1,002.81	1,202.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>226,848.76</u>	<u>181,717.25</u>

Schedule Of Changes Worksheet

Beginning Fund Balance						-68,282.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						233,374.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						181,717.25	(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)						-16,624.95	(5)



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
001 unallocated prior period adjustments	
6100 Material Prior Period Revenue Adjustments	274,673.51
168 Local Sources	
1900 Other Revenue from Local Sources	0.00
5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	6,603.56
168 Subtotal	10,003.56
324 Vo Ed All Career & Tech Ed Programs	
3240 Graduation Matters Montana	5,000.00
3900 State Career & Technical Ed Entitlement	1,382.00
324 Subtotal	6,382.00
379 Title I - Schoolwide	
1900 Other Revenue from Local Sources	309.99
4940 Schoolwide Program	125,908.00
379 Subtotal	126,217.99
411 Title VII, Indian Education	
1900 Other Revenue from Local Sources	502.90
4130 Title VII Indian Education	32,262.00
6100 Material Prior Period Revenue Adjustments	43,333.00
411 Subtotal	76,097.90
432 Title III Part A English Language Acquisition	
6100 Material Prior Period Revenue Adjustments	1,739.67
451 Vo Ed Carl Perkins Basic Grant	
1900 Other Revenue from Local Sources	36.43
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,906.00
6100 Material Prior Period Revenue Adjustments	1,867.00
451 Subtotal	3,809.43
471 GEAR UP	
1900 Other Revenue from Local Sources	20.50
4710 GEAR UP	38,801.82
471 Subtotal	38,822.32
482 Title VIII Impact Aid 8007(b) Construction	
4821 Impact Aid Discretionary Construction	19,698.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	557,444.38



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
168 Local Sources	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	3,203.56
324 Vo Ed All Career & Tech Ed Programs	
324 Graduation Matters Montana	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	1,402.97
6XX Supplies and Materials	1,192.49
324 Subtotal	3,795.46
379 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	63,700.90
2XX Personal Services - Employee Benefits	16,426.65
3XX Purchased Professional and Technical Services	6,487.39
5XX Other Purchased Services	2,761.99
6XX Supplies and Materials	33,813.99
24XX Support Services - School Administration	
1XX Personal Services - Salaries	27,577.05
2XX Personal Services - Employee Benefits	3,210.67
379 Subtotal	153,978.64
411 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	27,574.03
2XX Personal Services - Employee Benefits	4,764.70
3XX Purchased Professional and Technical Services	2,898.11
5XX Other Purchased Services	2,080.18
6XX Supplies and Materials	9,021.49
411 Subtotal	46,338.51
432 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.55
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,999.53



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2013 Value
471	GEAR UP			
	471 GEAR UP			
		1XXX	Instruction	
		1XX	Personal Services - Salaries	16,587.90
		2XX	Personal Services - Employee Benefits	3,096.33
		5XX	Other Purchased Services	5,707.58
		6XX	Supplies and Materials	3,162.00
			471 Subtotal	28,553.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				237,870.06

Schedule Of Changes Worksheet

Beginning Fund Balance	-314,080.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	557,444.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	237,870.06	(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	13,732.65	
Less Last Year	6,694.48	(4b)
	7,038.17	
	7,038.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,531.61	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 unallocated prior period adjustments	274,673.51	0.00	274,673.51
168 Local Sources	10,003.56	3,203.56	6,800.00
324 Vo Ed All Career & Tech Ed Programs	6,382.00	3,795.46	2,586.54
379 Title I - Schoolwide	126,217.99	153,978.64	-27,760.65
411 Title VII, Indian Education	76,097.90	46,338.51	29,759.39
432 Title III Part A English Language Acquisition	1,739.67	0.55	1,739.12
451 Vo Ed Carl Perkins Basic Grant	3,809.43	1,999.53	1,809.90
471 GEAR UP	38,822.32	28,553.81	10,268.51
482 Title VIII Impact Aid 8007(b) Construction	19,698.00	0.00	19,698.00



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	557,444.38	237,870.06	319,574.32
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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	14.30	15.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14.30	15.26

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	3,752.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.26	(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)	3,767.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	149.87	123.96
1900 Other Revenue from Local Sources	2,187.50	0.00
1910 Rentals	55,413.37	46,664.39
6100 Material Prior Period Revenue Adjustments	178.00	693.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,928.74	47,481.47

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,670.00	27,388.75
2XX Personal Services - Employee Benefits	109.83	2,339.02
3XX Purchased Professional and Technical Services	7,683.00	1,778.92
4XX Purchased Property Services	4,118.94	11,066.31
5XX Other Purchased Services	0.00	58.10
6XX Supplies and Materials	25,981.02	39,542.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,562.79	82,173.34

Schedule Of Changes Worksheet

Beginning Fund Balance	54,910.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,481.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,173.34	(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 609.90 Less Last Year 2,247.46 (4b) -1,637.56		
Ending Fund Balance (1 + 2 - 3 + 4)	-1,637.56	(4)
	18,580.92	(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	4,090.07	6,691.45
1900 Other Revenue from Local Sources	38,702.12	13,137.23
4820 Federal Impact Aid - Title VIII	1,308,300.22	1,742,897.21
6100 Material Prior Period Revenue Adjustments	26,215.33	61,663.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,377,307.74	1,824,388.89

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	3,195.38	147,263.54
2XX Personal Services - Employee Benefits	386.30	37,374.06
3XX Purchased Professional and Technical Services	8,685.43	12,060.00
4XX Purchased Property Services	1,041.98	0.00
5XX Other Purchased Services	3,621.57	2,335.18
6XX Supplies and Materials	14,289.43	51,633.98
810 Dues and Fees	1,000.00	3,500.00
8XX Other Expenditures	112.96	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	989.00	0.00
5XX Other Purchased Services	71,333.62	25.00
6XX Supplies and Materials	122.92	33.97
810 Dues and Fees	0.00	5,805.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	7,267.50	0.00
5XX Other Purchased Services	1,312.74	0.00
810 Dues and Fees	1,246.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	10,692.02
2XX Personal Services - Employee Benefits	0.00	2,059.73
6XX Supplies and Materials	13,265.29	21,928.43
8XX Other Expenditures	7,190.94	4,458.07
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	4,037.05
2XX Personal Services - Employee Benefits	0.00	11,602.06
3XX Purchased Professional and Technical Services	41,257.39	34,943.34
4XX Purchased Property Services	0.00	2,375.00
5XX Other Purchased Services	39,798.29	74,612.49
6XX Supplies and Materials	5,670.68	10,206.08
810 Dues and Fees	13,656.61	100,118.00



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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				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	1,079.76	3,695.91
			2XX Personal Services - Employee Benefits	5.11	21.06
			3XX Purchased Professional and Technical Services	2,765.00	0.00
			5XX Other Purchased Services	3,613.01	3,748.38
			6XX Supplies and Materials	10,518.51	5,760.92
			810 Dues and Fees	462.00	2,715.00
			8XX Other Expenditures	4,007.64	3,817.14
	25XX Support Services - Business				
			1XX Personal Services - Salaries	0.00	6,384.52
			2XX Personal Services - Employee Benefits	0.00	856.72
			3XX Purchased Professional and Technical Services	700.00	38,697.00
			4XX Purchased Property Services	0.00	91.48
			5XX Other Purchased Services	2,574.65	1,565.86
			6XX Supplies and Materials	2,987.31	12,756.39
			810 Dues and Fees	5,755.90	15,325.95
			8XX Other Expenditures	2,576.02	2,812.83
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	325.00	85,896.71
			2XX Personal Services - Employee Benefits	1.00	22,040.07
			3XX Purchased Professional and Technical Services	101,508.94	46,955.22
			4XX Purchased Property Services	84,410.32	71,150.99
			5XX Other Purchased Services	13,523.61	8,349.24
			6XX Supplies and Materials	76,460.02	109,875.35
			810 Dues and Fees	480.00	0.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	3,399.61	55,655.61
			2XX Personal Services - Employee Benefits	263.18	3,358.29
			3XX Purchased Professional and Technical Services	4,428.95	5,261.70
			4XX Purchased Property Services	876.16	1,204.29
			5XX Other Purchased Services	2,884.10	7,390.34
			6XX Supplies and Materials	66,117.48	49,861.47
			810 Dues and Fees	10.00	216.00
			8XX Other Expenditures	9,744.74	5,273.22
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	35,994.71	33,214.83
			2XX Personal Services - Employee Benefits	4,055.90	5,220.44
			3XX Purchased Professional and Technical Services	840.00	0.00
			6XX Supplies and Materials	594.63	2,780.20
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	0.00	130.20
	390 State Career & Technical Ed Entitlement - Undistributed				



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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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	6,716.12
			2XX Personal Services - Employee Benefits	0.00	685.52
			4XX Purchased Property Services	99.87	1,661.48
			5XX Other Purchased Services	0.00	337.15
			6XX Supplies and Materials	3,304.62	10,523.72
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	120.00	0.00
			6XX Supplies and Materials	3,070.44	386.40
	413 Title VII Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	44.98	0.00
			2XX Personal Services - Employee Benefits	6.56	0.00
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	0.00	5,120.00
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries	600.42	271.23
			2XX Personal Services - Employee Benefits	60.11	1.63
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	630.46	0.00
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	757.92	718.55
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	23,787.66	42,010.89
			2XX Personal Services - Employee Benefits	248.53	207.67
			3XX Purchased Professional and Technical Services	34,226.68	3,062.54
			4XX Purchased Property Services	45.90	0.00
			5XX Other Purchased Services	26,671.29	15,733.97
			6XX Supplies and Materials	24,449.20	15,945.90
			810 Dues and Fees	4,450.00	3,335.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	203.93	66,841.53
			2XX Personal Services - Employee Benefits	9.17	3,655.23
			6XX Supplies and Materials	0.00	89,600.00
			810 Dues and Fees	0.00	250.00



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37 Pondera County
1226 Heart Butte K-12 Schools

**** 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
335	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials	62.00	0.00
577	School Food Summer Program				
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	6,600.00
			6XX Supplies and Materials	0.00	2,400.00
			577 Subtotal	<u>0.00</u>	<u>9,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>801,257.03</u>	<u>1,425,210.86</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					1,544,247.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,824,388.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,425,210.86	(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	11,964.61	Less Last Year	14,366.56	(4b)	-2,401.95	
					-2,401.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,941,023.37	(5)



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	5.96	2.66
3281 State Technology Aid	1,555.89	1,636.03
6100 Material Prior Period Revenue Adjustments	99.99	0.00
9710 Residual Equity Transfers In	20.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,681.84	1,638.69

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		
5XX Other Purchased Services	727.26	0.00
222X Educational Media Services		
6XX Supplies and Materials	52.59	0.00
25XX Support Services - Business		
5XX Other Purchased Services	0.00	147.27
6XX Supplies and Materials	0.00	802.33
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	900.00
6XX Supplies and Materials	0.00	1,103.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	779.85	2,953.16



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,334.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,638.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,953.16	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						20.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.20	31.13
1900 Other Revenue from Local Sources	7,092.87	11,279.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,106.07	11,310.14

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	0.00	4,552.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,550.00	3,774.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,550.00	8,326.40

Schedule Of Changes Worksheet

Beginning Fund Balance	8,326.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,310.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,326.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,310.32	(5)



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	21.10	23.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.10	23.86

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	5,865.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,889.21	(5)



Trustees' Financial Summary

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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1XXX Revenues from Student Activities	75,730.04	52,793.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,730.04	52,793.34

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	26,698.17	40,257.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,698.17	40,257.62

Schedule Of Changes Worksheet

Beginning Fund Balance	44,880.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,793.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,257.62	(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 338.88 (4b)	-338.88	
		-338.88 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	57,077.16	(5)



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1226 Heart Butte K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	4.28
1900 Other Revenue from Local Sources	0.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.00</u>	<u>1,004.28</u>

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	100.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>100.00</u>	<u>500.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		970.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,004.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		500.00	(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)		1,474.28	(5)



Trustees' Financial Summary

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1226 Heart Butte K-12 Schools

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	49,728.88	59,016.61
XX	39X 1XXX 112	Certified Teacher Staff Salaries	32,887.85	31,622.80
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	710,094.88	634,710.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,350.59	23,924.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	68,283.19	59,638.72
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,125.22
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,125.22

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,707.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,940.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	91,979.87
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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1226 Heart Butte K-12 Schools

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	42,929.31	0.00	0.00	33,214.83	
280	1XXX	2XX	7,538.34	0.00	0.00	5,220.44	
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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	166.55	0.00	0.00	2,780.20	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	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	130.20	
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			50,634.20	0.00	0.00	41,345.67	91,979.87

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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1226 Heart Butte K-12 Schools

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

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

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2013

*** Has comment.



Trustees' Financial Summary

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1226 Heart Butte K-12 Schools

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	64,899.52	0.00	0.00	32,804.52	32,095.00	0.00	32,095.00
Total Governmental Activity							
Long-Term Liabilities	64,899.52	0.00	0.00	32,804.52	32,095.00	0.00	32,095.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.