



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

**48 Stillwater County
0861 Absarokee Elem**

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: Sara Kerr

Phone #: (406) 328-4583

(Signature)

(Date)

Chair, Board of Trustees: Diana Scollard

(Signature)

(Date)

County Superintendent: Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County

0861 Absarokee Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04808613111	84.367
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04808611412	84.367
222	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040550	84.358A
302	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
312	Title I, Part A, Improving Basic Programs	FEDERAL	04808613112	84.010A
332	Miscellaneous State Grant	STATE	State	State
342	Title I, Part A, Improvement Grants	FEDERAL		84.010



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
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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)	132,221.78	31,863.63	141,992.50	2,145.63
02	Taxes Receivable - Real and Personal (120-149)	13,979.45	1,120.77	1,466.03	
03	Taxes Receivable - Protested (150-159)	2,255.87	131.59	205.69	
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	148,457.10	33,115.99	143,664.22	2,145.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,235.32	1,252.36	1,671.72	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,235.32	1,252.36	1,671.72	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	132,221.78	31,863.63	141,992.50	2,145.63
52	TOTAL FUND BALANCE/EQUITY	132,221.78	31,863.63	141,992.50	2,145.63
53	TOTAL LIABILITIES AND FUND BALANCE	148,457.10	33,115.99	143,664.22	2,145.63



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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)	13,467.87	53,872.84	25,761.95	40,850.99
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)			4,818.99	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,467.87	53,872.84	30,580.94	40,850.99
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	13,467.87	53,872.84	30,580.94	40,850.99
52	TOTAL FUND BALANCE/EQUITY	13,467.87	53,872.84	30,580.94	40,850.99
53	TOTAL LIABILITIES AND FUND BALANCE	13,467.87	53,872.84	30,580.94	40,850.99



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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)				328.64
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)				
20	TOTAL ASSETS AND OTHER DEBITS				328.64
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				328.64
52	TOTAL FUND BALANCE/EQUITY				328.64
53	TOTAL LIABILITIES AND FUND BALANCE				328.64



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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)	164,627.88	2,000.64		
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	164,627.88	2,000.64		
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	164,627.88	2,000.64		
52	TOTAL FUND BALANCE/EQUITY	164,627.88	2,000.64		
53	TOTAL LIABILITIES AND FUND BALANCE	164,627.88	2,000.64		



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,975.69	37.49		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,975.69	37.49		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	4,975.69	37.49		
52	TOTAL FUND BALANCE/EQUITY	4,975.69	37.49		
53	TOTAL LIABILITIES AND FUND BALANCE	4,975.69	37.49		



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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)	10,956.72			
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	10,956.72			
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	10,956.72			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	10,956.72			
53	TOTAL LIABILITIES AND FUND BALANCE	10,956.72			



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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)				
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				
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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)	32,495.42	13,507.67		
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	32,495.42	13,507.67		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	32,495.42	13,507.67		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	32,495.42	13,507.67		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	32,495.42	13,507.67		



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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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FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	521,666.53	540,612.62
1190 Penalties and Interest on Taxes	1,177.47	1,089.54
1510 Interest Earnings	1,136.71	643.73
1900 Other Revenue from Local Sources	241.93	23.09
3110 Direct State Aid	406,073.58	472,656.39
3111 Quality Educator	53,685.22	53,289.76
3112 At Risk Student	0.00	2,143.98
3113 Indian Education For All	3,855.60	3,753.60
3114 American Indian Achievement Gap	0.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,486.81	35,553.74
3120 State Guaranteed Tax Base Aid	48,405.36	43,091.55
3444 State School Block Grant	120,831.93	120,831.93
3730 HB645 State Special Education Allowable Costs	1,545.92	0.00
6100 Material Prior Period Revenue Adjustments	1,931.95	0.00
7800 ARRA - State Fiscal Stabilization Fund	45,820.33	0.00
7810 Education Jobs Fund	38,300.10	554.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,279,159.44	1,274,844.28

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	501,347.10	614,165.26
2XX Personal Services - Employee Benefits	113,732.73	69,689.62
6XX Supplies and Materials	25,369.79	18,197.47
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	41,578.11	31,146.24
2XX Personal Services - Employee Benefits	6,765.97	5,099.75
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	10,361.16
6XX Supplies and Materials	4,165.35	1,754.26
23XX Support Services - General Administration		
1XX Personal Services - Salaries	35,531.85	11,070.50
2XX Personal Services - Employee Benefits	5,799.41	2,802.91
3XX Purchased Professional and Technical Services	544.13	780.51
5XX Other Purchased Services	978.54	1,263.15
6XX Supplies and Materials	11,383.81	12,271.14
810 Dues and Fees	3,893.30	6,617.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	79,727.02	103,612.24



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	9,987.85	8,540.99
			5XX Other Purchased Services	2,382.72	3,063.24
		25XX Support Services - Business			
			1XX Personal Services - Salaries	21,001.97	21,478.60
			2XX Personal Services - Employee Benefits	3,866.26	4,141.26
			5XX Other Purchased Services	12,359.00	16,306.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	72,039.17	77,414.89
			2XX Personal Services - Employee Benefits	14,176.29	15,986.14
			3XX Purchased Professional and Technical Services	15,144.80	16,956.21
			4XX Purchased Property Services	56,793.97	54,134.03
			6XX Supplies and Materials	8,127.29	9,265.28
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	67,556.36	77,945.00
			2XX Personal Services - Employee Benefits	12,887.56	13,032.37
			6XX Supplies and Materials	243.18	665.40
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,015.01	2,931.01
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,094.46	2,578.58
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,024.72	1,601.30
			5XX Other Purchased Services	954.21	339.65
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	21,753.42	25,723.82
			6XX Supplies and Materials	465.03	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	45,820.33	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,300.10	554.35
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	30,352.26	32,583.95
			2XX Personal Services - Employee Benefits	4,188.46	4,911.28



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FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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

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

1,276,351.53 1,278,985.56

Schedule Of Changes Worksheet

Beginning Fund Balance						136,363.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,274,844.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,278,985.56	(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)						132,221.78	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	41,397.08	45,129.41
1190 Penalties and Interest on Taxes	69.70	84.94
1510 Interest Earnings	112.43	86.69
2220 County On-Schedule Trans Reimb	21,160.61	22,831.33
3210 State On-Schedule Trans Reimb	20,983.06	22,893.55
3444 State School Block Grant	1,392.46	1,392.46
6100 Material Prior Period Revenue Adjustments	177.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,292.79	92,418.38

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	15,106.39	9,754.99
27XX Student Transportation Services		
1XX Personal Services - Salaries	30,361.28	36,036.24
2XX Personal Services - Employee Benefits	9,373.71	9,289.43
3XX Purchased Professional and Technical Services	348.90	748.39
4XX Purchased Property Services	7,464.12	11,931.98
5XX Other Purchased Services	4,130.59	4,849.55
6XX Supplies and Materials	13,761.19	17,623.50
8XX Other Expenditures	178.50	112.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,724.68	90,346.58



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,791.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,418.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						90,346.58	(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)						31,863.63	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
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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	2011 Value	2012 Value
1110 District Tax Levy	0.00	57,407.58
1111 District Levy - Real Property	59,271.31	0.00
1190 Penalties and Interest on Taxes	106.93	119.29
1510 Interest Earnings	891.05	581.37
6100 Material Prior Period Revenue Adjustments	196.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,465.58	58,108.24

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	77,600.00	23,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,600.00	23,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	107,384.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,108.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,500.00	(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)	141,992.50	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	38.92	22.83
1621 Lunch Sales	42,230.12	39,450.44
1900 Other Revenue from Local Sources	0.00	70.00
3220 State Food Services Match	0.00	96.37
4550 Federal Child Nutrition	26,987.04	28,523.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,256.08	68,163.15

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	382.86	0.00
5XX Other Purchased Services	685.03	0.00
6XX Supplies and Materials	69,898.79	73,123.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	70,966.68	73,123.42

Schedule Of Changes Worksheet

Beginning Fund Balance	7,105.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,163.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,123.42	(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)	2,145.63	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	153.29	112.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>153.29</u>	<u>112.70</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	0.00	12,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>12,300.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	25,655.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,300.00	(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)	13,467.87	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	422.30	237.02
2240 County Retirement Distribution	137,737.92	153,849.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,160.22	154,086.27

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	96,007.43	102,615.28
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,415.55	3,583.54
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	1,551.75
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,695.41	860.87
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,840.29	15,385.35
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,089.24	3,161.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,256.23	10,900.21
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,665.65	5,801.37
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,165.66	12,281.77
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	254.24	315.66
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	188.64	183.49
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,517.76	2,969.77
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,969.48	3,891.87



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

160,065.58

163,502.55

Schedule Of Changes Worksheet

Beginning Fund Balance						63,289.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						154,086.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						163,502.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						53,872.84	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
342 Title I, Part A, Improvement Grants	11,405.00	0.00	11,405.00
Total	<u>88,380.10</u>	<u>89,346.17</u>	<u>-966.07</u>



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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	2011 Value	2012 Value
1110 District Tax Levy	399.26	21.08
1190 Penalties and Interest on Taxes	12.43	1.56
1510 Interest Earnings	243.95	196.71
6100 Material Prior Period Revenue Adjustments	19.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	675.44	219.35

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs 1XXX Instruction 6XX Supplies and Materials	90.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90.00	200.00

Schedule Of Changes Worksheet

Beginning Fund Balance	40,831.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	219.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	200.00	(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)	40,850.99	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
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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	2011 Value	2012 Value
1510 Interest Earnings	4.22	2.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4.22</u>	<u>2.73</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	342.28
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	35.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>377.83</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	703.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	377.83	(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)	328.64	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	916.08	630.28
2114 County Metal Mines License Taxes	98,879.63	95,545.94
6100 Material Prior Period Revenue Adjustments	0.00	106,776.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,795.71	202,953.19

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	62,383.96	14,467.81
5XX Other Purchased Services	1,333.34	304.84
6XX Supplies and Materials	8,346.34	8,601.90
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	315.39	201.88
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	270.34	173.04
3XX Purchased Professional and Technical Services	4,100.00	4,450.00
5XX Other Purchased Services	175.00	1,575.42
6XX Supplies and Materials	6,927.30	2,782.59
8XX Other Expenditures	840.00	1,685.96
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	465.58	10,939.47
5XX Other Purchased Services	188.62	278.20
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	180.22	115.36
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	660.83	422.98
3XX Purchased Professional and Technical Services	9,249.68	4,712.60
4XX Purchased Property Services	9,219.73	38,382.30
6XX Supplies and Materials	1,318.38	5,953.50
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	600.75	3,244.05
6XX Supplies and Materials	1,407.68	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	12,809.23	0.00
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	195.24	124.98
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	46,053.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				120,987.61	144,469.88

Schedule Of Changes Worksheet

Beginning Fund Balance						106,144.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						202,953.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						144,469.88	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						164,627.88	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 25 - State Mining Impact Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	11.89	9.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11.89	9.59

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,991.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.59	(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)	2,000.64	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	12,032.98
1190 Penalties and Interest on Taxes	0.00	9.22
1510 Interest Earnings	7.36	19.11
3281 State Technology Aid	1,234.28	1,207.07
9710 Residual Equity Transfers In	0.00	5,006.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,241.64	18,274.81

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	14,929.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	14,929.67

Schedule Of Changes Worksheet

Beginning Fund Balance	1,630.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,274.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,929.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,975.69	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	45.44	37.49
3445 State Combined Fund School Block Grant	2,125.49	2,125.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,170.93	2,162.98

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,973.00	10,572.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,973.00	10,572.16

Schedule Of Changes Worksheet

Beginning Fund Balance	8,446.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,162.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,572.16	(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	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	37.49	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	86.72	13.39
1190 Penalties and Interest on Taxes	13.22	0.37
1510 Interest Earnings	29.24	13.99
6100 Material Prior Period Revenue Adjustments	41.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	171.08	27.75

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	5,006.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,006.43

Schedule Of Changes Worksheet

Beginning Fund Balance	4,978.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,006.43	(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)
	0.00	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	63.10	48.39
1910 Rentals	4,801.00	4,950.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,864.10	4,998.39

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,220.12	2,186.27
6XX Supplies and Materials	0.00	336.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,220.12	2,522.27

Schedule Of Changes Worksheet

Beginning Fund Balance	8,480.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,998.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,522.27	(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)	10,956.72	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	50,603.50	52,896.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	696,959.05	648,698.70
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,603.99	4,799.61
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	959.25
XX	XXX 26XX 41X	Energy Utility Services	46,284.25	44,048.68
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	12,300.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County
0861 Absarokee Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,647.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,647.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,881.86
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,371.99
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	97,817.83
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

FY2011-12

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48 Stillwater County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	77,945.00	0.00	0.00	0.00	
280	1XXX	2XX	13,032.37	3,244.05	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	665.40	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,931.01	0.00	0.00	0.00	
Totals			94,573.78	3,244.05	0.00	0.00	97,817.83

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

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County

0861 Absarokee Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	500.00	0.00	0.00	0.00	500.00
Buildings	1,335,266.00	0.00	0.00	0.00	1,335,266.00
Machinery and Equipment	410,651.00	0.00	23,500.00	0.00	434,151.00
Totals at Historical Cost	1,746,417.00	0.00	23,500.00	0.00	1,769,917.00
Less Accumulated Depreciation For:					
Building Accum	524,792.00	0.00	0.00	0.00	524,792.00
Machinery and Equipment Accum	236,344.00	0.00	0.00	0.00	236,344.00
Total Accumulated Depreciation	761,136.00	0.00	0.00	0.00	761,136.00
Governmental Activities, Capital Assets, net	985,281.00	0.00	23,500.00	0.00	1,008,781.00

* 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.

Depreciation by Function for FY2012	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	25,021.00	0.00	0.00
General Administration (23XX)	2,495.00	0.00	0.00
School Administration (24XX)	788.00	0.00	0.00
Financial Administration (25XX)	788.00	0.00	0.00
Operations and Maintenance (26XX)	2,758.00	0.00	0.00
Transportation (27XX)	26,991.00	0.00	0.00
Food Service (31XX)	3,021.00	0.00	0.00
Extracurricular (34XX, 35XX)	3,809.00	0.00	0.00
Total Depreciation for FY2012	65,671.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0861-96444883

48 Stillwater County

0861 Absarokee Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	78,381.11	0.00	0.00	12,878.27	65,502.84	0.00	65,502.84
Total Governmental Activity							
Long-Term Liabilities	78,381.11	0.00	0.00	12,878.27	65,502.84	0.00	65,502.84

* 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.