



Trustees' Financial Summary

FY2012-13

Submit ID: 0862-96675711

**48 Stillwater County
0862 Absarokee H S**

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 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 #
223	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A075218	84.358A
310	Vo Ed Agriculture	STATE	State VoEd Funds	State
333	Jobs for Montana Graduates	STATE	State	State
340	Vo Ed Family & Consumer Science	STATE	State VoEd Funds	State
343	Title I, Part A, Improvement Grants	FEDERAL		84.010
353	Advancing Agriculture Education Program	STATE	State	NA
360	Vo Ed Business/Marketing	STATE	State VoEd Funds	State
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	04808628113	84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	105,758.50	39,611.59	107,231.10	
02	Taxes Receivable - Real and Personal (120-149)	9,884.89	838.77	1,639.35	
03	Taxes Receivable - Protested (150-159)	1,292.06	100.24	178.69	
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	116,935.45	40,550.60	109,049.14	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,176.95	939.01	1,818.04	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,176.95	939.01	1,818.04	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	105,758.50	39,611.59	107,231.10	
52	TOTAL FUND BALANCE/EQUITY	105,758.50	39,611.59	107,231.10	
53	TOTAL LIABILITIES AND FUND BALANCE	116,935.45	40,550.60	109,049.14	



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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)	27,547.74	50,202.55	7,514.31	38,280.34
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)			254.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,547.74	50,202.55	7,768.31	38,280.34
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	27,547.74	50,202.55	7,768.31	38,280.34
52	TOTAL FUND BALANCE/EQUITY	27,547.74	50,202.55	7,768.31	38,280.34
53	TOTAL LIABILITIES AND FUND BALANCE	27,547.74	50,202.55	7,768.31	38,280.34



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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)	4,603.25			1,690.85
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)	2,430.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,033.25			1,690.85
LIABILITIES					
21	Payable to Other Funds (601-606)	8,979.98			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,979.98			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-1,946.73			1,690.85
52	TOTAL FUND BALANCE/EQUITY	-1,946.73			1,690.85
53	TOTAL LIABILITIES AND FUND BALANCE	7,033.25			1,690.85



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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)	546,020.49	1,237.68		
04	Receivables from Other Funds (160-179)	8,979.98			
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	555,000.47	1,237.68		
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	555,000.47	1,237.68		
52	TOTAL FUND BALANCE/EQUITY	555,000.47	1,237.68		
53	TOTAL LIABILITIES AND FUND BALANCE	555,000.47	1,237.68		



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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)	9,811.12	14,461.87		
02	Taxes Receivable - Real and Personal (120-149)	471.50			
03	Taxes Receivable - Protested (150-159)	34.32			
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	10,316.94	14,461.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	505.82			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	505.82			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	9,811.12	14,461.87		
52	TOTAL FUND BALANCE/EQUITY	9,811.12	14,461.87		
53	TOTAL LIABILITIES AND FUND BALANCE	10,316.94	14,461.87		



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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)	21,652.85			
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	21,652.85			
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	21,652.85			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,652.85			
53	TOTAL LIABILITIES AND FUND BALANCE	21,652.85			



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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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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)	2,962.26		108,152.11	3,891.53
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	2,962.26		108,152.11	3,891.53
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	2,962.26		108,152.11	3,891.53
52	TOTAL FUND BALANCE/EQUITY	2,962.26		108,152.11	3,891.53
53	TOTAL LIABILITIES AND FUND BALANCE	2,962.26		108,152.11	3,891.53



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



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	426,679.81	430,560.46
1190 Penalties and Interest on Taxes	885.69	955.10
1510 Interest Earnings	443.75	396.42
1900 Other Revenue from Local Sources	85.53	46.92
3110 Direct State Aid	421,673.26	420,930.51
3111 Quality Educator	33,763.16	34,903.91
3112 At Risk Student	822.00	815.40
3113 Indian Education For All	2,223.60	2,142.00
3114 American Indian Achievement Gap	400.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,691.92	14,862.87
3120 State Guaranteed Tax Base Aid	43,054.14	48,563.55
3444 State School Block Grant	93,762.64	96,626.82
3446 SB372 Block Grant Reimbursement	0.00	2,083.29
7810 Education Jobs Fund	494.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,040,980.05	1,054,687.25

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	496,065.40	500,943.28
2XX Personal Services - Employee Benefits	83,526.19	43,169.13
5XX Other Purchased Services	1,773.76	1,806.32
6XX Supplies and Materials	18,752.30	14,873.95
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	17,936.66	12,480.09
2XX Personal Services - Employee Benefits	60.26	3,251.64
222X Educational Media Services		
6XX Supplies and Materials	2,689.54	3,918.36
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,343.41	32,499.72
2XX Personal Services - Employee Benefits	60.26	2,584.78
3XX Purchased Professional and Technical Services	1,244.74	789.00
5XX Other Purchased Services	1,412.47	269.45
6XX Supplies and Materials	6,543.48	11,185.98
810 Dues and Fees	6,318.49	4,657.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	49,703.26	18,586.29
2XX Personal Services - Employee Benefits	7,522.29	5,531.75
5XX Other Purchased Services	3,063.31	3,521.77



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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				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	21,478.60	21,993.40
			2XX Personal Services - Employee Benefits	4,554.02	4,650.81
			5XX Other Purchased Services	16,306.50	18,166.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	77,689.94	74,469.72
			2XX Personal Services - Employee Benefits	8,225.42	9,814.73
			3XX Purchased Professional and Technical Services	10,000.00	26,635.96
			4XX Purchased Property Services	44,098.81	48,363.44
			6XX Supplies and Materials	5,389.00	10,383.56
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	45,585.23	52,293.84
			2XX Personal Services - Employee Benefits	5,071.38	9,659.52
			6XX Supplies and Materials	1,023.68	1,291.63
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,755.30	1,634.81
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	2,367.55	3,349.13
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,085.29	1,176.08
			5XX Other Purchased Services	1,757.37	539.93
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	16,826.42	16,365.28
			5XX Other Purchased Services	0.00	586.48
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,473.63	6,226.79
			5XX Other Purchased Services	2,573.30	2,447.12
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	31,005.20	37,137.99
			3XX Purchased Professional and Technical Services	1,338.50	1,000.00
			6XX Supplies and Materials	1,178.45	447.24
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	31,378.98	38,414.02
			2XX Personal Services - Employee Benefits	2,772.71	5,008.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

1,048,951.10

1,052,124.61

Schedule Of Changes Worksheet

Beginning Fund Balance						103,195.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,054,687.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,052,124.61	(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)						105,758.50	(5)



Trustees' Financial Summary

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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	34,653.77	37,854.84
1190 Penalties and Interest on Taxes	61.83	73.71
1510 Interest Earnings	91.10	75.04
2220 County On-Schedule Trans Reimb	22,893.54	29,962.12
3210 State On-Schedule Trans Reimb	22,893.55	29,962.12
3444 State School Block Grant	9,019.48	9,252.97
3446 SB372 Block Grant Reimbursement	0.00	169.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89,613.27	107,350.63

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,592.36	6,383.60
27XX Student Transportation Services		
1XX Personal Services - Salaries	36,287.52	43,993.18
2XX Personal Services - Employee Benefits	9,265.68	10,638.63
3XX Purchased Professional and Technical Services	748.40	579.00
4XX Purchased Property Services	12,074.95	14,055.31
5XX Other Purchased Services	4,849.52	5,102.62
6XX Supplies and Materials	17,623.50	18,393.83
8XX Other Expenditures	112.50	112.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,554.43	99,258.67



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						31,519.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						107,350.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						99,258.67	(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)						39,611.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	71,492.24	72,939.22
1190 Penalties and Interest on Taxes	110.89	140.87
1510 Interest Earnings	214.56	380.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>71,817.69</u>	<u>73,460.38</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	4,206.29
7XX Property and Equipment Acquisition	0.00	52,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>56,206.29</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	89,977.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,460.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,206.29	(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)	107,231.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	0.00	17,652.20
1190 Penalties and Interest on Taxes	0.00	6.83
1510 Interest Earnings	120.55	64.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120.55	17,724.01

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	14,800.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,800.00	1,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	11,323.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,724.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,500.00	(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)	27,547.74	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	165.27	120.76
2240 County Retirement Distribution	128,033.44	128,470.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	128,198.71	128,591.61

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	80,596.78	73,915.41
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,219.75	1,612.97
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	819.21	5,011.56
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,075.48	2,527.99
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,119.60	3,201.99
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,369.92	9,897.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,596.98	6,988.89
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,874.87	8,063.82
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	416.81	397.63
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	232.79	160.42
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,431.18	2,347.76
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	863.63	804.93
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,153.01	5,207.47
910 Food Services		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,198.19	5,204.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>128,968.20</u>	<u>125,342.62</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					46,953.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					128,591.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					125,342.62 (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	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					50,202.55 (5)



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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
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,536.40	16,536.40	0.00
310 Vo Ed Agriculture	2,482.00	2,483.00	-1.00
333 Jobs for Montana Graduates	3,000.00	2,739.70	260.30
340 Vo Ed Family & Consumer Science	956.00	956.00	0.00
353 Advancing Agriculture Education Program	200.00	200.00	0.00
360 Vo Ed Business/Marketing	1,077.00	1,077.00	0.00
823 Vo Ed Carl Perkins Basic Grant	5,725.00	5,725.00	0.00
Total	29,976.40	29,717.10	259.30



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	45.03	11,338.06
1190 Penalties and Interest on Taxes	6.40	8.26
1510 Interest Earnings	206.90	163.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	258.33	11,509.77

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

PRC Program Function Object	2012 Value	2013 Value
170 Distance Learning		
1XXX Instruction		
6XX Supplies and Materials	1,742.28	5,525.77
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	5,262.50	5,001.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,004.78	10,527.27

Schedule Of Changes Worksheet

Beginning Fund Balance		37,297.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,509.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,527.27	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
Ending Fund Balance (1 + 2 - 3 + 4)		38,280.34	(5)



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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
1311 Driver's Education Fees	2,550.00	4,050.00
1510 Interest Earnings	45.52	18.70
3260 State Driver's Education Reimbursement	1,782.16	2,538.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,377.68	6,607.46

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	3,290.00	2,060.00
4XX Purchased Property Services	479.20	629.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,769.20	2,689.78

Schedule Of Changes Worksheet

Beginning Fund Balance	-5,864.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,607.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,689.78	(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)	-1,946.73	(5)



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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	2012 Value	2013 Value
1510 Interest Earnings	11.78	7.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11.78</u>	<u>7.53</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,171.17	50.84
27XX Student Transportation Services		
1XX Personal Services - Salaries	35.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,206.72</u>	<u>50.84</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,734.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		50.84 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,690.85 (5)



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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	2012 Value	2013 Value
1510 Interest Earnings	2,713.75	2,485.83
1900 Other Revenue from Local Sources	0.00	2,000.00
2114 County Metal Mines License Taxes	148,205.46	111,601.34
6100 Material Prior Period Revenue Adjustments	67,739.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	218,658.40	116,087.17

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	23,985.26	62,367.64
5XX Other Purchased Services	1,202.17	911.20
6XX Supplies and Materials	17,911.53	8,830.42
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,772.37	46.36
222X Educational Media Services		
6XX Supplies and Materials	617.20	1,046.02
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,072.96	3,346.36
3XX Purchased Professional and Technical Services	4,450.00	4,300.00
5XX Other Purchased Services	1,545.45	0.00
6XX Supplies and Materials	9,338.99	964.00
8XX Other Expenditures	4,723.65	4,297.37
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,740.33	287.41
5XX Other Purchased Services	278.21	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	115.36	385.52
5XX Other Purchased Services	250.00	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,318.01	7,435.75
3XX Purchased Professional and Technical Services	21,982.40	4,509.00
4XX Purchased Property Services	17,595.99	8,144.51
6XX Supplies and Materials	25,587.51	5,548.01
7XX Property and Equipment Acquisition	2,000.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	2,200.00	897.10
280 Special Education - Local and State		
1XXX Instruction		



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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	2012 Value	2013 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,934.84	250.32
			6XX Supplies and Materials	969.63	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	3,000.00	2,700.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	4,764.97	3,453.20
			8XX Other Expenditures	11,000.00	11,000.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,263.54	129.80
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	95,655.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				274,275.37	130,849.99

Schedule Of Changes Worksheet

Beginning Fund Balance					569,763.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					116,087.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					130,849.99	(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)					555,000.47	(5)



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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	2012 Value	2013 Value
1510 Interest Earnings	5.92	5.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.92	5.36

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	1,232.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.36	(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)	1,237.68	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	20,661.58	21,419.48
1190 Penalties and Interest on Taxes	12.15	42.33
1510 Interest Earnings	54.47	32.20
3281 State Technology Aid	1,028.83	1,004.48
9710 Residual Equity Transfers In	11,652.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,409.13	22,498.49

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	13,553.83	33,519.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,553.83	33,519.04

Schedule Of Changes Worksheet

Beginning Fund Balance	20,831.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,498.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,519.04	(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)	9,811.12	(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	46.13	53.41
3445 State Combined Fund School Block Grant	2,773.03	3,398.18
3447 SB372 Combined Block Grant Reimbursement	0.00	454.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,819.16	3,906.30

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	750.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	750.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	10,555.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,906.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	14,461.87	(5)



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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	103.50	93.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103.50	93.58

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	21,559.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93.58	(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)	21,652.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	14.15	12.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14.15	12.81

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	2,949.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.81	(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)	2,962.26	(5)



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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	186,753.07	170,969.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	186,753.07	170,969.39

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	158,200.57	169,338.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	158,200.57	169,338.59

Schedule Of Changes Worksheet

Beginning Fund Balance	106,521.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	170,969.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	169,338.59	(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)	108,152.11	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	22,637.01	78,287.28
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	XXX 1XXX 112	Certified Teacher Staff Salaries	495,534.77	502,629.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,764.08	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	681.15	0.00
XX	XXX 26XX 41X	Energy Utility Services	32,521.77	31,652.35
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	14,800.00	1,500.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,862.87
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,862.87

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,953.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,402.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	65,130.12
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	52,293.84	0.00	0.00	0.00	
280	1XXX	2XX	9,659.52	250.32	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	1,291.63	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	1,634.81	0.00	0.00	0.00	
Totals			64,879.80	250.32	0.00	0.00	65,130.12

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.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	70,000.00	0.00	0.00	0.00	70,000.00
Buildings	3,108,893.00	0.00	0.00	0.00	3,108,893.00
Machinery and Equipment	511,761.00	0.00	79,500.00	67,500.00	523,761.00
Totals at Historical Cost	3,690,654.00	0.00	79,500.00	67,500.00	3,702,654.00
Less Accumulated Depreciation For:					
Building Accum	754,066.00	0.00	42,238.00	0.00	796,304.00
Machinery and Equipment Accum	246,398.00	0.00	58,329.00	0.00	304,727.00
Total Accumulated Depreciation	1,000,464.00	0.00	100,567.00	0.00	1,101,031.00
Governmental Activities, Capital Assets, net	2,690,190.00	0.00	-21,067.00	67,500.00	2,601,623.00

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	42,362.00	0.00	0.00
General Administration (23XX)	1,116.00	0.00	0.00
School Administration (24XX)	1,116.00	0.00	0.00
Financial Administration (25XX)	1,116.00	0.00	0.00
Operations and Maintenance (26XX)	6,171.00	0.00	0.00
Transportation (27XX)	30,292.00	0.00	0.00
Food Service (31XX)	4,260.00	0.00	0.00
Extracurricular (34XX, 35XX)	14,134.00	0.00	0.00
Total Depreciation for FY2013	100,567.00	0.00	0.00

*** Has comment.



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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	50,794.54	4,198.84	0.00	0.00	54,993.38	0.00	54,993.38
Total Governmental Activity							
Long-Term Liabilities	50,794.54	4,198.84	0.00	0.00	54,993.38	0.00	54,993.38

* 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.