



Trustees' Financial Summary

FY2016-17

Submit ID: 0614-96911873

34 Park County

0614 Gardiner Elem

Due Date:

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 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Shelby Detro

Phone #:

(406) 848-7563

(Signature)

(Date)

Chair, Board of Trustees:

Pat Baltzley

(Signature)

(Date)

County Superintendant

Jo Newhall

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY17 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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	Program Type	Project Number	CFDA#
002	Box Tops for Education	LOCAL		
003	Elks Music Grant	LOCAL		
025	Library Fines	LOCAL		
100	Prior Period Adjustments	LOCAL		
105	Big Bear Stampede for Pax Traiing	LOCAL		
111	Exploring Yellowstone - Summer Program	LOCAL		
115	Expedition Yellowstone - Trip	LOCAL		
125	Misc. - EL	LOCAL		
135	Exxon Grant	LOCAL		
140	Reap Elementry 14-15	FEDERAL		
171	Little Bruin's Basketball	LOCAL		
198	Missoula Children's Theater	LOCAL		
199	United Way	LOCAL		
358	School Mini Grants DPHHS	STATE		
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
604	WY Funding - EL (was PL604)	STATE		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	145,593.10	1,864.76	512,313.92	5,750.10
02	Taxes Receivable - Real and Personal (120-149)	12,528.91	1,431.03	5,087.15	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,812.17	7,323.61	926.21	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	159,934.18	10,619.40	518,327.28	5,750.10
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,702.63			71.38
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,702.63			71.38
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,528.91	1,431.03	5,087.15	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	145,702.64	9,188.37	513,240.13	5,678.72
52	TOTAL FUND BALANCE/EQUITY	145,702.64	9,188.37	513,240.13	5,678.72
53	TOTAL LIABILITIES AND FUND BALANCE	159,934.18	10,619.40	518,327.28	5,750.10



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,481.74	1,502,949.35	
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)		1,928.24		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		39,409.98	1,502,949.35	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		0.01		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		39,409.97	1,502,949.35	
52	TOTAL FUND BALANCE/EQUITY		39,409.97	1,502,949.35	
53	TOTAL LIABILITIES AND FUND BALANCE		39,409.98	1,502,949.35	



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				8,298.64
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				8,298.64
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				8,298.64
52	TOTAL FUND BALANCE/EQUITY				8,298.64
53	TOTAL LIABILITIES AND FUND BALANCE				8,298.64



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			288,570.65	
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			288,570.65	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			288,570.65	
52	TOTAL FUND BALANCE/EQUITY			288,570.65	
53	TOTAL LIABILITIES AND FUND BALANCE			288,570.65	



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,865.01	5.30		32.66
02	Taxes Receivable - Real and Personal (120-149)				47.02
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	32,865.01	5.30		79.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				47.02
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32,865.01	5.30		32.66
52	TOTAL FUND BALANCE/EQUITY	32,865.01	5.30		32.66
53	TOTAL LIABILITIES AND FUND BALANCE	32,865.01	5.30		79.68



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,689.03			
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	6,689.03			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,689.03			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	6,689.03			
53	TOTAL LIABILITIES AND FUND BALANCE	6,689.03			



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	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 only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,296.23	26,058.36		
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	57,296.23	26,058.36		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	41.77			
24	Warrants Payable (620)	17,782.56	26,058.36		
25	Other Current Liabilities (621-679)	39,471.90			
35	TOTAL LIABILITIES	57,296.23	26,058.36		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	57,296.23	26,058.36		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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:			Fund Code 01	
PRC	Revenue		2016 Value	2017 Value
1111	District Levy - Real Property		308,796.66	126,079.55
1112	District Levy - Personal Property		34.87	2,964.92
1114	District Levy - Pers Prop/Mobile Homes		440.38	0.00
1190	Penalties and Interest on Taxes		457.09	226.97
1330	Tuition from Schl Dists Outside State		0.00	270,722.16
1510	Interest Earnings		2,805.57	85.15
3110	Direct State Aid		433,346.39	415,522.67
3111	Quality Educator		42,078.42	46,777.61
3112	At Risk Student		1,214.19	1,299.16
3113	Indian Education For All		2,964.96	2,805.00
3114	American Indian Achievement Gap		615.00	418.00
3115	State Spec Ed Allowable Cost Pymt to Districts		20,938.67	21,154.96
3116	Data For Achievement		2,840.00	2,687.52
3118	Natural Resource Development		4,865.01	7,521.37
3120	State Guaranteed Tax Base Aid		127,449.63	84,077.65
3444	State School Block Grant		60,332.72	60,332.72
6100	Material Prior Period Revenue Adjustments		0.00	30,144.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,009,179.56	1,072,819.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	522,767.27	524,578.32
			2XX Personal Services - Employee Benefits	84,301.86	92,864.46
			3XX Purchased Professional and Technical Services	49.50	1,140.01
			4XX Purchased Property Services	167.98	270.99
			5XX Other Purchased Services	250.00	3,178.44
			6XX Supplies and Materials	1,320.39	337.73
21XX Support Services - Students					
			1XX Personal Services - Salaries	28,427.35	25,376.51
			2XX Personal Services - Employee Benefits	3,945.49	4,074.35
			3XX Purchased Professional and Technical Services	580.00	0.00
222X Educational Media Services					
			1XX Personal Services - Salaries	34,070.80	32,983.43
			2XX Personal Services - Employee Benefits	4,236.39	4,312.49
			5XX Other Purchased Services	372.80	1,051.89
			6XX Supplies and Materials	0.00	339.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2016 Value	2017 Value	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	57,858.28	68,726.78	
		2XX	Personal Services - Employee Benefits	12,827.87	13,000.66	
		3XX	Purchased Professional and Technical Services	8,312.50	8,377.51	
		4XX	Purchased Property Services	0.00	33.24	
		5XX	Other Purchased Services	16,686.50	504.74	
		6XX	Supplies and Materials	215.98	148.12	
		810	Dues and Fees	637.63	1,006.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	35,271.62	44,293.52	
		2XX	Personal Services - Employee Benefits	5,763.24	6,415.63	
		3XX	Purchased Professional and Technical Services	0.00	453.00	
		5XX	Other Purchased Services	250.00	519.00	
		6XX	Supplies and Materials	0.00	418.05	
		810	Dues and Fees	110.95	43.95	
		8XX	Other Expenditures	1,707.15	0.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	54,380.99	51,970.09	
		2XX	Personal Services - Employee Benefits	5,136.26	6,754.26	
		3XX	Purchased Professional and Technical Services	1,400.00	462.25	
		5XX	Other Purchased Services	172.50	154.07	
		6XX	Supplies and Materials	244.32	0.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	26,527.69	39,196.98	
		2XX	Personal Services - Employee Benefits	2,101.42	9,785.35	
		4XX	Purchased Property Services	6,197.21	29,679.44	
		5XX	Other Purchased Services	31.63	12,961.24	
		6XX	Supplies and Materials	373.82	4,575.44	
		810	Dues and Fees	0.00	424.75	
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	0.00	4.50	
		2XX	Personal Services - Employee Benefits	0.00	27.49	
		6XX	Supplies and Materials	400.61	0.00	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	55,169.66	27,870.37	
		2XX	Personal Services - Employee Benefits	4,853.21	6,023.13	
		5XX	Other Purchased Services	1,324.25	133.05	
		6XX	Supplies and Materials	316.96	799.38	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	14,797.99	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2016 Value	2017 Value
			2XX Personal Services - Employee Benefits		1,953.22	1,235.46
			6XX Supplies and Materials		0.00	68.29
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			4XX Purchased Property Services		180.00	0.00
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries		6,409.14	1,474.00
			2XX Personal Services - Employee Benefits		199.77	107.50
			6XX Supplies and Materials		0.00	75.90
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		0.00	171.55
			4XX Purchased Property Services		0.00	2,086.88
			6XX Supplies and Materials		0.00	212.50
604	WY Funding - EL (was PL604)					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			5XX Other Purchased Services		500.00	0.00
		24XX Support Services - School Administration				
			4XX Purchased Property Services		260.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,003,062.54</u>	<u>1,030,702.15</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					103,585.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,072,819.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,030,702.15	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					145,702.64	(5)



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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: Fund Code 10

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	0.00	13,474.21
1112	District Levy - Personal Property	3.96	273.14
1114	District Levy - Pers Prop/Mobile Homes	50.91	0.00
1190	Penalties and Interest on Taxes	51.89	10.94
1510	Interest Earnings	938.18	54.21
2220	County On-Schedule Trans Reimb	11,244.70	7,711.15
3210	State On-Schedule Trans Reimb	11,833.05	7,711.16
3444	State School Block Grant	3,208.31	3,208.31
6100	Material Prior Period Revenue Adjustments	0.00	1,418.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,331.00	33,861.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	6,405.44	4,970.51
			2XX Personal Services - Employee Benefits	1,810.16	1,152.11
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	3,596.27	3,401.40
			2XX Personal Services - Employee Benefits	635.57	607.54
25XX Support Services - Business					
			1XX Personal Services - Salaries	2,095.91	1,313.01
			2XX Personal Services - Employee Benefits	86.06	123.08
27XX Student Transportation Services					
			1XX Personal Services - Salaries	8,339.36	8,303.49
			2XX Personal Services - Employee Benefits	526.33	119.19
			3XX Purchased Professional and Technical Services	478.67	150.61
			4XX Purchased Property Services	22,739.46	15,784.38
			5XX Other Purchased Services	1,907.81	1,817.83
			6XX Supplies and Materials	9,623.47	13,656.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				58,244.51	51,399.57



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						26,726.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,861.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,399.57 (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)						9,188.37 (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: Fund Code 11

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	59,613.06	55,544.06
1112	District Levy - Personal Property	6.64	1,170.68
1114	District Levy - Pers Prop/Mobile Homes	83.13	0.00
1190	Penalties and Interest on Taxes	86.63	62.68
1510	Interest Earnings	5,381.10	183.37
6100	Material Prior Period Revenue Adjustments	0.00	5,225.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		65,170.56	62,186.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			6XX Supplies and Materials	1,920.04	0.00
			7XX Property and Equipment Acquisition	67,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69,420.04	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	451,053.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,186.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	513,240.13	(5)



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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: Fund Code 12

PRC	Revenue	2016 Value	2017 Value
1510	Interest Earnings	235.00	70.75
1611	National School Lunch Program	80.00	43,853.60
1621	Lunch Sales	43,939.35	0.00
1623	Milk Sales	929.30	64.40
1632	Daily Adult Sales	5,873.00	3,903.15
1910	Rentals	0.00	150.00
1920	Contributions/Donations from Private Sources	1,000.00	1,250.00
4550	Federal Child Nutrition	19,174.33	21,211.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		71,230.98	70,503.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2016 Value	2017 Value
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	32,708.13	23,506.20
			2XX Personal Services - Employee Benefits	741.81	4,764.80
			4XX Purchased Property Services	144.94	5,372.14
			5XX Other Purchased Services	236.05	0.00
			6XX Supplies and Materials	36,054.07	32,255.70
			810 Dues and Fees	115.00	157.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				70,000.00	66,055.84

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	1,230.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,503.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,055.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,678.72	(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:			Fund Code 14	
PRC	Revenue		2016 Value	2017 Value
	1510 Interest Earnings		1,418.75	0.00
	2240 County Retirement Distribution		144,664.12	124,145.18
	6100 Material Prior Period Revenue Adjustments		0.00	6,969.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			146,082.87	131,114.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	101,504.49	95,794.90
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	4,283.92	4,634.09
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,288.33	6,023.21
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	10,623.49	13,458.10
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	7,438.86	8,709.72
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	9,313.16	9,730.20
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,046.76	3,580.65
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	327.08	1,517.15
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,253.37	5,089.50
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,168.62	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	209.06	269.17
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,842.29	4,292.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				163,299.43	153,099.23



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					61,395.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131,114.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					153,099.23	(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)					39,409.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC Revenue	2017 Value
002 Box Tops for Education	
1800 Revenue from Community Services Activities	238.20
025 Library Fines	
1945 Fees - Users/Resale of Supplies	147.49
100 Prior Period Adjustments	
6100 Material Prior Period Revenue Adjustments	3,523.87
105 Big Bear Stampede for Pax Traing	
1910 Rentals	1,500.00
111 Exploring Yellowstone - Summer Program	
1920 Contributions/Donations from Private Sources	10,710.00
125 Misc. - EL	
1900 Other Revenue from Local Sources	150.00
135 Exxon Grant	
1920 Contributions/Donations from Private Sources	500.00
171 Little Bruin's Basketball	
1920 Contributions/Donations from Private Sources	1,660.00
1945 Fees - Users/Resale of Supplies	740.00
198 Missoula Children's Theater	
1945 Fees - Users/Resale of Supplies	241.00
199 United Way	
1945 Fees - Users/Resale of Supplies	8,790.98
358 School Mini Grants DPHHS	
3290 State - Other State Grants	500.00
604 WY Funding - EL (was PL604)	
1510 Interest Earnings	2,067.86
1900 Other Revenue from Local Sources	2,004.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,774.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC Program Function Object	2016 Value	2017 Value
111 Exploring Yellowstone - Summer Program		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries		3,000.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries		600.00
5XX Other Purchased Services		579.90



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value
			6XX Supplies and Materials		76.48
			111 Subtotal		<u>4,256.38</u>
115	Expedition Yellowstone - Trip				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		327.37
			2XX Personal Services - Employee Benefits		1.87
			5XX Other Purchased Services		1,350.00
			6XX Supplies and Materials		30.59
			115 Subtotal		<u>1,709.83</u>
140	Reap Elementry 14-15				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		8,284.50
			140 Subtotal		<u>8,284.50</u>
171	Little Bruin's Basketball				
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			6XX Supplies and Materials		705.00
			171 Subtotal		<u>705.00</u>
198	Missoula Children's Theater				
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			6XX Supplies and Materials		10.27
			198 Subtotal		<u>10.27</u>
199	United Way				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,000.00
			2XX Personal Services - Employee Benefits		505.89
			3XX Purchased Professional and Technical Services		295.00
			6XX Supplies and Materials		51.12
	21XX Support Services - Students				
			1XX Personal Services - Salaries		5,112.88
			2XX Personal Services - Employee Benefits		562.32
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			3XX Purchased Professional and Technical Services		1,060.00
			199 Subtotal		<u>10,587.21</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2016 Value	2017 Value
366	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		4,586.85
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		41,217.03
			366 Subtotal		<u>45,803.88</u>
604	WY Funding - EL (was PL604)				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,600.00
			2XX Personal Services - Employee Benefits		617.06
			3XX Purchased Professional and Technical Services		4,658.51
			4XX Purchased Property Services		3,075.00
			5XX Other Purchased Services		2,971.49
			6XX Supplies and Materials		10,703.18
			810 Dues and Fees		79.92
		21XX	Support Services - Students		
			5XX Other Purchased Services		30.00
			6XX Supplies and Materials		202.35
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services		2,425.00
			4XX Purchased Property Services		929.35
			5XX Other Purchased Services		7,174.42
			6XX Supplies and Materials		2,303.43
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		5,130.49
			5XX Other Purchased Services		3,433.28
			6XX Supplies and Materials		871.49
			810 Dues and Fees		930.00
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services		11,466.14
			6XX Supplies and Materials		776.33
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		5,380.79
			6XX Supplies and Materials		7,847.22
			810 Dues and Fees		46.50
	280 Special Education - Local and State				
		21XX	Support Services - Students		
			6XX Supplies and Materials		248.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	10,663.19	
			2XX	Personal Services - Employee Benefits	1,260.37	
			4XX	Purchased Property Services	3,338.20	
		34XX	Extracurricular - Activities			
			6XX	Supplies and Materials	187.21	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	212.50	
			2XX	Personal Services - Employee Benefits	49.45	
			4XX	Purchased Property Services	2,936.20	
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	20,086.80	
			2XX	Personal Services - Employee Benefits	1,819.57	
			6XX	Supplies and Materials	21.50	
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	5,484.92	
			604 Subtotal		<u>121,959.86</u>	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>193,316.93</u>	

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					1,663,492.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,774.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					193,316.93 (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)					1,502,949.35 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
002 Box Tops for Education	238.20	0.00	238.20
025 Library Fines	147.49	0.00	147.49
100 Prior Period Adjustments	3,523.87	0.00	3,523.87
105 Big Bear Stampede for Pax Traing	1,500.00	0.00	1,500.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Exploring Yellowstone - Summer Program	10,710.00	4,256.38	6,453.62
115 Expedition Yellowstone - Trip	0.00	1,709.83	-1,709.83
125 Misc. - EL	150.00	0.00	150.00
135 Exxon Grant	500.00	0.00	500.00
140 Reap Elementary 14-15	0.00	8,284.50	-8,284.50
171 Little Bruin's Basketball	2,400.00	705.00	1,695.00
198 Missoula Children's Theater	241.00	10.27	230.73
199 United Way	8,790.98	10,587.21	-1,796.23
358 School Mini Grants DPHHS	500.00	0.00	500.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	45,803.88	-45,803.88
604 WY Funding - EL (was PL604)	4,072.69	121,959.86	-117,887.17
Total	32,774.23	193,316.93	-160,542.70



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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: Fund Code 21

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	310.27	76.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		310.27	76.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,222.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,298.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26	
PRC	Revenue		2016 Value	2017 Value
	1510 Interest Earnings		0.00	394.83
	1900 Other Revenue from Local Sources		12.15	0.00
	4820 Federal Impact Aid - Title VIII		50,165.01	82,817.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			50,177.16	83,212.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 26	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	250.00	0.00
			6XX Supplies and Materials	237.40	1,223.79
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	0.00	450.00
			6XX Supplies and Materials	0.00	14.82
		23XX Support Services - General Administration			
			4XX Purchased Property Services	0.00	1,345.36
			5XX Other Purchased Services	3,969.22	39.13
		24XX Support Services - School Administration			
			6XX Supplies and Materials	6,392.05	1,843.83
			810 Dues and Fees	26.55	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	6,852.23	0.00
			2XX Personal Services - Employee Benefits	4,143.30	6.02
			440 Bldg & Grounds Repair and Main Services	24,606.12	0.00
			4XX Purchased Property Services	0.00	11,272.01
			5XX Other Purchased Services	273.76	54.00
			6XX Supplies and Materials	21,050.42	10,231.85
			7XX Property and Equipment Acquisition	2,040.00	622.30
			810 Dues and Fees	465.00	465.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,591.87	5,240.06
			4XX Purchased Property Services	0.00	7,234.88
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			6XX Supplies and Materials	100.98	0.00



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2016 Value	2017 Value
604	WY Funding - EL (was PL604)					
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials		0.00	370.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>71,998.90</u>	<u>40,413.48</u>

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					245,771.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					83,212.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,413.48	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					288,570.65	(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:			Fund Code 28	
PRC	Revenue		2016 Value	2017 Value
	1510 Interest Earnings		351.77	3,087.42
	3281 State Technology Aid		964.47	911.47
	3445 State Combined Fund School Block Grant		5,902.91	5,902.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			7,219.15	9,901.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 28	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials		12,266.38	5,101.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,266.38	5,101.39

Schedule Of Changes Worksheet						Fund Code 28	
Beginning Fund Balance						28,064.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,901.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,101.39	(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)						32,865.01	(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: Fund Code 29

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	0.00	0.01
	1925 Innovative Education Payment	0.00	5.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>5.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.30	(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)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		5.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	0.00	0.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>0.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					32.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.06 (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)					32.66 (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: Fund Code 60

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	360.42	63.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>360.42</u>	<u>63.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u></u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					6,625.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63.38	(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)					6,689.03	(5)



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Detail Expenditure

Fund	Account	Description	2016 Value	2017 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	29,506.75	18,565.60
XX	39X 1XXX 112	Certified Teacher Staff Salaries	14,797.99	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	481,358.16	469,240.78
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,083.03	405.15
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	437.96	0.00
XX	XXX 26XX 41X	Energy Utility Services	23,506.64	22,655.95
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 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,374.49
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,374.49

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,125.62
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,459.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,825.93
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 Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2019 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,870.37	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,023.13	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	133.05	0.00	0.00	0.00	0.00
280	1XXX	6XX	799.38	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			34,825.93	0.00	0.00	0.00	0.00

34,825.93

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY17 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	25,937.50	0.00	0.00	0.00	25,937.50
Land Improvements	158,767.34	0.00	34,784.61	0.00	193,551.95
Buildings	2,147,830.92	0.00	0.00	0.00	2,147,830.92
Machinery and Equipment	605,177.00	-44,566.27	2,794.50	0.00	563,405.23
Totals at Historical Cost	2,937,712.76	-44,566.27	37,579.11	0.00	2,930,725.60
Depreciation					
Improvement Accum	141,944.50	12,992.88	3,085.80	0.00	158,023.18
Building Accum	1,027,197.81	95,081.10	47,540.55	0.00	1,169,819.46
Machinery and Equipment Accum	473,030.70	-6,666.19	21,757.80	0.00	488,122.31
Total Accumulated Depreciation	1,642,173.01	101,407.79	72,384.15	0.00	1,815,964.95
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,295,539.75	-145,974.06	-34,805.04	0.00	1,114,760.65

* 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.

*** Has comments.

Depreciation by Function for FY2017	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	74,229.25	0.00	0.00
Total Depreciation for FY2017	74,229.25	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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0614 Gardiner Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2016	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2017) [a+b-c-d]	(f) Current Portion Due FY2018	(g) Long-Term Portion Due FY2019
Governmental Activities *							
Compensated Absences	45,416.00	0.00	0.00	14,584.84	30,831.16	0.00	30,831.16
Total Governmental Activity							
Non-bond Long-Term Liabilities	45,416.00	0.00	0.00	14,584.84	30,831.16	0.00	30,831.16

* 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.



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Net Pension Liability FY2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	120,492.15	18,754.85	0.00	139,247.00
Net Pension - TRS	1,077,127.55	159,104.45	0.00	1,236,232.00



Trustees' Financial Summary

FY2016-17

Submit ID: 1191-41078243

34 Park County

1191 Gardiner H S

Due Date:

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 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:	Shelby Detro	Phone #:	(406) 848-7563
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(Signature)

(Date)

Chair, Board of Trustees:	Pat Baltzley
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(Signature)

(Date)

County Superintendant	Jo Newhall
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY17 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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

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34 Park County

1191 Gardiner H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Prior Period Adjustment	LOCAL		
189	Concessions	LOCAL		
201	WY Money - HS (was PL604)	STATE		
205	Team Grant - Carl Poeschl	LOCAL		
206	US Green Council	STATE		
210	WY Funding Transportation (was PL604)	STATE		
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
412	14-15 REAP HS	FEDERAL		
413	Carl Perkins 15-16	FEDERAL		
414	Carl Perkins 16-17	FEDERAL		
421	Title 1 16-17	FEDERAL		
424	Title 1 & 2 SY 15-16	FEDERAL		
425	DPHHS Voc. Rehab	STATE		
426	State Advancing Ag Ed 6-17	STATE		
501	State Career and Technical Ed 16-17	STATE		
537	MSU Gianforte School of Computing Grant	LOCAL		
604	WY Funding EL (was PL604)	STATE		



Trustees' Financial Summary

FY2016-17

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34 Park County
1191 Gardiner H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,593.30	(1,927.79)	456,741.51	
02	Taxes Receivable - Real and Personal (120-149)	14,065.73	472.88	4,435.70	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,840.46	3,523.38	966.65	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	128,499.49	2,068.47	462,143.86	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,439.59			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,439.59			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,065.73	472.88	4,435.70	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	112,994.17	1,595.59	457,708.16	
52	TOTAL FUND BALANCE/EQUITY	112,994.17	1,595.59	457,708.16	
53	TOTAL LIABILITIES AND FUND BALANCE	128,499.49	2,068.47	462,143.86	



Trustees' Financial Summary

FY2016-17

Submit ID: 1191-41078243

34 Park County
1191 Gardiner H S

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)	1.24	24,917.09	187,879.50	21,406.69
02	Taxes Receivable - Real and Personal (120-149)	0.10			14.54
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		505.09	15,551.31	0.05
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1.34	25,422.18	203,430.81	21,421.28
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			3,716.64	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			3,716.64	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	0.10			14.54
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1.24	25,422.18	199,714.17	21,406.74
52	TOTAL FUND BALANCE/EQUITY	1.24	25,422.18	199,714.17	21,406.74
53	TOTAL LIABILITIES AND FUND BALANCE	1.34	25,422.18	203,430.81	21,421.28



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,237.65			8,314.96
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	10,237.65			8,314.96
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,237.65			8,314.96
52	TOTAL FUND BALANCE/EQUITY	10,237.65			8,314.96
53	TOTAL LIABILITIES AND FUND BALANCE	10,237.65			8,314.96



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			522,641.72	
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			522,641.72	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			522,641.72	
52	TOTAL FUND BALANCE/EQUITY			522,641.72	
53	TOTAL LIABILITIES AND FUND BALANCE			522,641.72	



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,895.06	3.66		32.32
02	Taxes Receivable - Real and Personal (120-149)				143.67
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,895.06	3.66		175.99
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				143.67
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,895.06	3.66		32.32
52	TOTAL FUND BALANCE/EQUITY	16,895.06	3.66		32.32
53	TOTAL LIABILITIES AND FUND BALANCE	16,895.06	3.66		175.99



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,052.78			
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	6,052.78			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,052.78			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	6,052.78			
53	TOTAL LIABILITIES AND FUND BALANCE	6,052.78			



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	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 only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			52,370.31	29,580.98
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			52,370.31	29,580.98
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			52,370.31	29,580.98
52	TOTAL FUND BALANCE/EQUITY			52,370.31	29,580.98
53	TOTAL LIABILITIES AND FUND BALANCE			52,370.31	29,580.98



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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: Fund Code 01

PRC	Revenue	2016 Value	2017 Value
1110	District Tax Levy	0.00	162,681.97
1111	District Levy - Real Property	186,000.84	0.00
1112	District Levy - Personal Property	15.41	2,573.62
1114	District Levy - Pers Prop/Mobile Homes	202.50	0.00
1190	Penalties and Interest on Taxes	235.78	132.95
1330	Tuition from Schl Dists Outside State	0.00	145,773.46
1510	Interest Earnings	2,361.66	263.58
1900	Other Revenue from Local Sources	1,567.43	0.00
3110	Direct State Aid	396,495.48	406,720.61
3111	Quality Educator	31,388.38	32,257.25
3112	At Risk Student	968.69	822.43
3113	Indian Education For All	1,795.68	1,848.75
3114	American Indian Achievement Gap	410.00	209.00
3115	State Spec Ed Allowable Cost Pymt to Districts	12,617.13	13,103.58
3116	Data For Achievement	1,720.00	1,771.32
3118	Natural Resource Development	4,451.30	7,362.04
3120	State Guaranteed Tax Base Aid	145,877.04	146,237.30
3444	State School Block Grant	46,553.17	46,553.17
6100	Material Prior Period Revenue Adjustments	0.00	18,891.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		832,660.49	987,202.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	238,915.79	302,135.99
			2XX Personal Services - Employee Benefits	45,612.39	59,715.27
			3XX Purchased Professional and Technical Services	49.50	1,348.47
			4XX Purchased Property Services	167.99	270.99
			5XX Other Purchased Services	250.00	1,685.01
			6XX Supplies and Materials	814.38	567.20
		21XX Support Services - Students			
			1XX Personal Services - Salaries	28,427.50	35,013.46
			2XX Personal Services - Employee Benefits	3,945.55	5,789.26
		222X Educational Media Services			
			1XX Personal Services - Salaries	34,070.15	39,875.64
			2XX Personal Services - Employee Benefits	4,237.30	5,382.19
			5XX Other Purchased Services	0.00	1,051.89



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2016 Value	2017 Value
			6XX Supplies and Materials	0.00	326.04
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	57,863.62	68,656.99
			2XX Personal Services - Employee Benefits	12,827.53	13,377.91
			3XX Purchased Professional and Technical Services	8,312.50	8,377.43
			4XX Purchased Property Services	0.00	33.24
			5XX Other Purchased Services	19,781.50	820.67
			6XX Supplies and Materials	438.89	49.99
			810 Dues and Fees	637.62	591.90
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	47,462.47	44,448.13
			2XX Personal Services - Employee Benefits	5,763.54	6,444.52
			3XX Purchased Professional and Technical Services	0.00	453.00
			5XX Other Purchased Services	552.40	0.00
			6XX Supplies and Materials	0.00	362.54
			8XX Other Expenditures	1,557.21	0.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	54,381.20	55,479.87
			2XX Personal Services - Employee Benefits	5,136.70	7,288.88
			3XX Purchased Professional and Technical Services	1,400.00	462.25
			5XX Other Purchased Services	172.50	0.00
			6XX Supplies and Materials	244.33	29.96
			810 Dues and Fees	55.49	106.99
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	33,687.82	19,517.96
			2XX Personal Services - Employee Benefits	1,363.78	2,681.94
			4XX Purchased Property Services	5,921.94	57,174.09
			5XX Other Purchased Services	92.57	12,321.07
			6XX Supplies and Materials	745.40	1,640.46
			810 Dues and Fees	0.00	424.74
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	0.00	183.47
			2XX Personal Services - Employee Benefits	0.00	15.39
			4XX Purchased Property Services	0.00	4,316.34
			6XX Supplies and Materials	400.61	12,660.98
		280	Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	19,671.16	27,152.42
			2XX Personal Services - Employee Benefits	0.00	1,010.27
			5XX Other Purchased Services	1,324.26	0.00
			6XX Supplies and Materials	125.00	726.98



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2016 Value	2017 Value	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX Personal Services - Salaries	100,604.53	132,122.03	
			2XX Personal Services - Employee Benefits	14,524.30	19,910.09	
			6XX Supplies and Materials	0.00	9.76	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	11,127.54	0.00	
			2XX Personal Services - Employee Benefits	481.59	0.00	
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	2,896.35	676.49	
			2XX Personal Services - Employee Benefits	229.30	3.90	
			6XX Supplies and Materials	0.00	2,347.52	
			810 Dues and Fees	0.00	50.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	28,783.62	10,419.83	
			2XX Personal Services - Employee Benefits	1,224.95	783.04	
			5XX Other Purchased Services	0.00	494.93	
			6XX Supplies and Materials	4,228.22	684.13	
			810 Dues and Fees	120.49	21.99	
	910	Food Services				
		31XX	Food Services			
			6XX Supplies and Materials	0.00	7,384.70	
424	Title 1 & 2 SY 15-16					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	7,999.76	0.00	
			2XX Personal Services - Employee Benefits	1,416.28	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>810,047.52</u>	<u>974,880.20</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						100,671.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						987,202.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						974,880.20 (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)						112,994.17 (5)



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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:			Fund Code 10	
PRC	Revenue		2016 Value	2017 Value
	1111 District Levy - Real Property		0.00	3,277.83
	1112 District Levy - Personal Property		2.44	52.52
	1114 District Levy - Pers Prop/Mobile Homes		34.29	0.00
	1190 Penalties and Interest on Taxes		37.77	3.97
	1510 Interest Earnings		874.82	68.33
	2220 County On-Schedule Trans Reimb		4,041.00	1,740.50
	3210 State On-Schedule Trans Reimb		5,680.79	1,740.50
	3444 State School Block Grant		2,902.44	2,902.44
	6100 Material Prior Period Revenue Adjustments		0.00	211.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			13,573.55	9,997.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	6,404.80	4,970.52
			2XX Personal Services - Employee Benefits	1,810.09	1,152.12
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	3,596.29	3,401.40
			2XX Personal Services - Employee Benefits	635.57	607.55
		25XX Support Services - Business			
			1XX Personal Services - Salaries	2,095.93	1,313.05
			2XX Personal Services - Employee Benefits	86.08	123.08
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	150.62
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,885.83	6,064.91
			2XX Personal Services - Employee Benefits	522.02	83.76
			3XX Purchased Professional and Technical Services	478.71	0.00
			4XX Purchased Property Services	15,531.61	5,566.81
			5XX Other Purchased Services	1,947.71	2,489.41
			6XX Supplies and Materials	5,528.61	13,881.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				46,523.25	39,805.06



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						31,403.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,997.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,805.06 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,595.59 (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: Fund Code 11

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	53,628.60	54,696.13
1112	District Levy - Personal Property	4.44	849.80
1114	District Levy - Pers Prop/Mobile Homes	58.00	0.00
1190	Penalties and Interest on Taxes	67.70	46.22
1510	Interest Earnings	5,448.16	147.75
6100	Material Prior Period Revenue Adjustments	0.00	4,597.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,206.90	60,337.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			6XX Supplies and Materials	1,920.05	0.00
			7XX Property and Equipment Acquisition	67,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69,420.05	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	397,370.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,337.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	457,708.16	(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:			Fund Code 14	
PRC	Revenue		2016 Value	2017 Value
	1510 Interest Earnings		1,074.07	0.00
	2240 County Retirement Distribution		105,272.11	26,483.48
	6100 Material Prior Period Revenue Adjustments		0.00	3,438.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			106,346.18	29,921.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	36,443.71	36,171.25
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	4,838.88	4,191.76
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	241.20	0.00
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,288.44	4,773.85
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	10,624.03	8,814.57
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	7,425.03	5,728.47
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	9,493.65	6,799.16
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,165.85	2,336.66
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	290.73	748.05
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,739.74	3,250.65
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	15,817.45
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,427.42	0.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,379.95	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2016 Value	2017 Value
	397		State Career & Technical Ed Entitlement - Trades & Industry			
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		6,652.23	0.00
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		1,212.64	0.00
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		0.00	80.99
	720		School Sponsored Athletics			
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		1,633.68	1,247.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					99,857.18	89,960.31

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					85,461.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,921.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					89,960.31	(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)					25,422.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2017 Value
205	Team Grant - Carl Poeschl	
	1900 Other Revenue from Local Sources	500.00
206	US Green Council	
	1920 Contributions/Donations from Private Sources	33,500.00
414	Carl Perkins 16-17	
	4200 Title I, Part A, Improving Basic Programs	15,110.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,579.00
421	Title 1 16-17	
	4200 Title I, Part A, Improving Basic Programs	2,083.00
425	DPHHS Voc. Rehab	
	4530 Adult Basic Education TANF	19,811.06
501	State Career and Technical Ed 16-17	
	3270 State - Advancing Agriculture Education	5,815.00
537	MSU Gianforte School of Computing Grant	
	3290 State - Other State Grants	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,898.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2016 Value	2017 Value
100	Prior Period Adjustment				
	1XX Regular Education Programs - Elementary/Secondary				
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		96,519.95
			100 Subtotal		96,519.95
189	Concessions				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries		1,432.66
			2XX Personal Services - Employee Benefits		301.26
			189 Subtotal		1,733.92
201	WY Money - HS (was PL604)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		39,335.82
			2XX Personal Services - Employee Benefits		7,515.06
			3XX Purchased Professional and Technical Services		2,154.13
			4XX Purchased Property Services		3,075.00
			5XX Other Purchased Services		1,438.90
			6XX Supplies and Materials		11,263.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value
			810 Dues and Fees		79.90
	21XX Support Services - Students				
			6XX Supplies and Materials		468.12
	222X Educational Media Services				
			3XX Purchased Professional and Technical Services		4,601.06
			4XX Purchased Property Services		1,008.00
			5XX Other Purchased Services		7,363.26
			6XX Supplies and Materials		2,017.36
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services		2,579.32
			5XX Other Purchased Services		1,971.10
			6XX Supplies and Materials		871.51
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services		11,322.41
			6XX Supplies and Materials		248.59
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		3,288.52
			6XX Supplies and Materials		13,899.99
			810 Dues and Fees		46.50
	27XX Student Transportation Services				
			5XX Other Purchased Services		1,000.00
280	Special Education - Local and State				
	21XX Support Services - Students				
			6XX Supplies and Materials		568.32
391	State Career & Technical Ed Entitlement - Agriculture				
	34XX Extracurricular - Activities				
			6XX Supplies and Materials		87.70
394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			4XX Purchased Property Services		1,065.05
397	State Career & Technical Ed Entitlement - Trades & Industry				
	1XXX Instruction				
			5XX Other Purchased Services		497.05
			6XX Supplies and Materials		4,657.48
710	School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries		309.38
			2XX Personal Services - Employee Benefits		50.53
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries		12,240.12
			2XX Personal Services - Employee Benefits		753.86
			5XX Other Purchased Services		11,392.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value
			6XX Supplies and Materials		11.66
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		11,038.50
		2XX	Personal Services - Employee Benefits		1,504.72
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries		26,289.80
		2XX	Personal Services - Employee Benefits		3,104.48
		5XX	Other Purchased Services		18,321.48
		6XX	Supplies and Materials		10,804.77
			201 Subtotal		<u>218,244.94</u>
205	Team Grant - Carl Poeschl				
		1XX	Regular Education Programs - Elementary/Secondary		
		25XX	Support Services - Business		
		3XX	Purchased Professional and Technical Services		250.00
			205 Subtotal		<u>250.00</u>
206	US Green Council				
		1XX	Regular Education Programs - Elementary/Secondary		
		26XX	Operation and Maintenance of Plant Services		
		3XX	Purchased Professional and Technical Services		3,700.00
		6XX	Supplies and Materials		850.00
			206 Subtotal		<u>4,550.00</u>
210	WY Funding Transportation (was PL604)				
		1XX	Regular Education Programs - Elementary/Secondary		
		27XX	Student Transportation Services		
		2XX	Personal Services - Employee Benefits		5,209.99
			210 Subtotal		<u>5,209.99</u>
366	State OTO Capital Invest & Deferred Maintenance				
		366	OTO Capital Invest & Deferred Maintenance		
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition		16,717.59
			366 Subtotal		<u>16,717.59</u>
412	14-15 REAP HS				
		1XX	Regular Education Programs - Elementary/Secondary		
		222X	Educational Media Services		
		6XX	Supplies and Materials		15,160.00
			412 Subtotal		<u>15,160.00</u>
414	Carl Perkins 16-17				
		451	Carl Perkins (Federal Vo-Ed) - Basic Grant		
		1XXX	Instruction		
		6XX	Supplies and Materials		2,270.57



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2016 Value	2017 Value
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		300.00
			414 Subtotal		2,570.57
421	Title 1 16-17				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,521.20
			2XX Personal Services - Employee Benefits		2,416.99
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits		130.17
			3XX Purchased Professional and Technical Services		2,125.00
			421 Subtotal		17,193.36
424	Title 1 & 2 SY 15-16				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,702.63
			2XX Personal Services - Employee Benefits		291.79
	280 Special Education - Local and State				
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,518.96
			2XX Personal Services - Employee Benefits		1,842.02
			424 Subtotal		14,355.40
426	State Advancing Ag Ed 6-17				
	393 State Career & Technical Ed Entitlement - Health Occupations				
		1XXX	Instruction		
			6XX Supplies and Materials		393.15
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction		
			6XX Supplies and Materials		615.00
	397 State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX	Instruction		
			6XX Supplies and Materials		788.27
			426 Subtotal		1,796.42
537	MSU Gianforte School of Computing Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		1,500.00
			537 Subtotal		1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					395,802.14



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					514,618.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,898.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					395,802.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					199,714.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Prior Period Adjustment	0.00	96,519.95	-96,519.95
189 Concessions	0.00	1,733.92	-1,733.92
201 WY Money - HS (was PL604)	0.00	218,244.94	-218,244.94
205 Team Grant - Carl Poeschl	500.00	250.00	250.00
206 US Green Council	33,500.00	4,550.00	28,950.00
210 WY Funding Transportation (was PL604)	0.00	5,209.99	-5,209.99
366 State OTO Capital Invest & Deferred Maintenance	0.00	16,717.59	-16,717.59
412 14-15 REAP HS	0.00	15,160.00	-15,160.00
414 Carl Perkins 16-17	17,689.00	2,570.57	15,118.43
421 Title 1 16-17	2,083.00	17,193.36	-15,110.36
424 Title 1 & 2 SY 15-16	0.00	14,355.40	-14,355.40
425 DPHHS Voc. Rehab	19,811.06	0.00	19,811.06
426 State Advancing Ag Ed 6-17	0.00	1,796.42	-1,796.42
501 State Career and Technical Ed 16-17	5,815.00	0.00	5,815.00
537 MSU Gianforte School of Computing Grant	1,500.00	1,500.00	0.00
Total	80,898.06	395,802.14	-314,904.08



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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: Fund Code 17

PRC	Revenue	2016 Value	2017 Value
	1110 District Tax Levy	0.00	0.23
	1111 District Levy - Real Property	796.38	0.00
	1112 District Levy - Personal Property	0.48	0.34
	1114 District Levy - Pers Prop/Mobile Homes	6.31	0.00
	1190 Penalties and Interest on Taxes	7.53	0.04
	1340 Fees for Adult Education	1,340.00	840.00
	1510 Interest Earnings	331.00	113.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,481.70	954.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2016 Value	2017 Value
	610 Adult Continuing Education Programs				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	1,500.00	1,000.00
			2XX Personal Services - Employee Benefits	89.57	50.82
			6XX Supplies and Materials	0.00	355.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,589.57	1,406.42

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					21,858.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					954.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,406.42	(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)					21,406.74	(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:			Fund Code 18	
PRC	Revenue		2016 Value	2017 Value
	1311 Driver's Education Fees		0.00	3,200.00
	1510 Interest Earnings		268.19	89.68
	1920 Contributions/Donations from Private Sources		3,800.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			4,068.19	3,289.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,573.00	5,769.88
			2XX Personal Services - Employee Benefits	289.77	30.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,862.77	5,800.60

Schedule Of Changes Worksheet

Schedule Of Changes Worksheet							Fund Code 18	
Beginning Fund Balance							12,748.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							3,289.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							5,800.60	(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)							10,237.65	(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: Fund Code 21

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	329.97	73.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		329.97	73.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,241.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,314.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26	
PRC	Revenue		2016 Value	2017 Value
	1510 Interest Earnings		0.00	840.73
	1900 Other Revenue from Local Sources		12.15	0.00
	4820 Federal Impact Aid - Title VIII		189,703.38	88,152.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			189,715.53	88,993.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 26	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	250.00	0.00
			6XX Supplies and Materials	98.13	124.96
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	450.00
			4XX Purchased Property Services	874.23	1,456.97
			810 Dues and Fees	50.00	0.00
		24XX Support Services - School Administration			
			6XX Supplies and Materials	6,365.43	1,871.99
			810 Dues and Fees	111.55	50.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	6,852.23	0.00
			2XX Personal Services - Employee Benefits	4,143.32	6.02
			440 Bldg & Grounds Repair and Main Services	26,829.66	9,517.43
			5XX Other Purchased Services	212.40	0.00
			6XX Supplies and Materials	18,727.83	5,325.02
			810 Dues and Fees	625.40	615.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	943.60	4,465.34
			4XX Purchased Property Services	0.00	17,667.46
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,880.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			810 Dues and Fees	0.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				75,963.78	41,650.19



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					475,298.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,993.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,650.19	(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)					522,641.72	(5)



Trustees' Financial Summary

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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: Fund Code 28

PRC	Revenue	2016 Value	2017 Value
1510	Interest Earnings	295.99	171.71
3281	State Technology Aid	860.96	862.25
3445	State Combined Fund School Block Grant	2,677.94	2,677.94
6100	Material Prior Period Revenue Adjustments	0.00	671.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,834.89	4,382.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	222X	Educational Media Services			
			6XX Supplies and Materials	4,410.82	3,701.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,410.82	3,701.40

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	16,213.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,382.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,701.40	(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)	16,895.06	(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: Fund Code 29

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	0.00	0.01
	1925 Innovative Education Payment	0.00	3.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>3.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u></u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3.66 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	0.00	0.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>0.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					32.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.06 (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)					32.32 (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: Fund Code 60

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	356.34	63.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		356.34	63.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					5,988.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63.99	(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)					6,052.78	(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: Fund Code 84

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	0.00	32.72
	1700 Student Extracurricular Activity Receipts	64,003.36	67,241.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>64,003.36</u>	<u>67,274.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2016 Value	2017 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	52,929.76	61,499.61
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	479.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>52,929.76</u>	<u>61,978.83</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	47,074.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,274.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,978.83	(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)	52,370.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	235.91	130.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		235.91	130.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			8XX Other Expenditures	5,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,000.00	5,000.00

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	34,450.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,000.00	(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)	29,580.98	(5)



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Detail Expenditure

Fund	Account	Description	2016 Value	2017 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	19,671.16	18,865.59
XX	39X 1XXX 112	Certified Teacher Staff Salaries	110,484.53	132,122.03
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	274,624.01	340,027.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	20,869.51	5,499.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	457.22	52.40
XX	XXX 26XX 41X	Energy Utility Services	23,506.76	22,803.76
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 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,103.58
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,103.58

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,368.27
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,869.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,889.67
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 Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2019 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,152.42	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,010.27	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	726.98	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			28,889.67	0.00	0.00	0.00	0.00

28,889.67

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY17 in TEAMS.



Trustees' Financial Summary

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	26,937.50	0.00	0.00	0.00	26,937.50
Land Improvements	122,377.98	0.00	34,784.61	0.00	157,162.59
Buildings	2,972,748.97	0.00	0.00	0.00	2,972,748.97
Machinery and Equipment	520,426.31	-24,507.27	2,794.50	0.00	498,713.54
Totals at Historical Cost	3,642,490.76	-24,507.27	37,579.11	0.00	3,655,562.60
Depreciation					
Improvement Accum	106,242.18	11,973.80	5,212.61	0.00	123,428.59
Building Accum	1,539,681.48	127,511.50	63,755.75	0.00	1,730,948.73
Machinery and Equipment Accum	369,069.60	9,851.17	35,288.24	0.00	414,209.01
Total Accumulated Depreciation	2,014,993.26	149,336.47	104,256.60	0.00	2,268,586.33
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,627,497.50	-173,843.74	-66,677.49	0.00	1,386,976.27

* 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.

*** Has comments.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2016	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2017) [a+b-c-d]	(f) Current Portion Due FY2018	(g) Long-Term Portion Due FY2019
Governmental Activities *							
Compensated Absences	43,655.00	0.00	0.00	12,574.67	31,080.33	0.00	31,080.33
Total Governmental Activity							
Non-bond Long-Term Liabilities	43,655.00	0.00	0.00	12,574.67	31,080.33	0.00	31,080.33

* 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.



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Net Pension Liability FY2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	90,897.59	11,604.41	0.00	102,502.00
Net Pension - TRS	682,022.45	22,454.55	0.00	704,477.00