



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Roger Heimbigner

**Phone #:** (406) 530-9040

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Leslie Weldon

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Max R. Lenington

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: CSA/Infinite Visions

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

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

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



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0968-31478748**

**56 Yellowstone County  
0968 Blue Creek Elem**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
100	Vending/Extracurricular	LOCAL	None	
335	Medicaid	STATE	STATE	State
365	State OTO Indian Education for All	STATE	STATE	state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	s358a110457	84.358A
413	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	10-11 Grant	84.358B
420	Title I, Part A, Accountability	FEDERAL	05609683112	84.348A
456	IDEA Part B (Trans from Coop)	FEDERAL	05697077712	84.027A
465	AYP Progress Grant	STATE	State	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,365.47	19,894.89		31,235.12
02	Taxes Receivable - Real and Personal (120-149)	4,940.25	283.32		
03	Taxes Receivable - Protested (150-159)	18,916.24	1,318.85		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	139,221.96	21,497.06		31,235.12
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	23,856.49	1,602.17		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	23,856.49	1,602.17		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	115,365.47	19,894.89		31,235.12
52	<b>TOTAL FUND BALANCE/EQUITY</b>	115,365.47	19,894.89		31,235.12
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	139,221.96	21,497.06		31,235.12



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,379.17	90,900.60	34,875.64	27,200.33
02	Taxes Receivable - Real and Personal (120-149)	1,333.20			50.45
03	Taxes Receivable - Protested (150-159)	5,566.34			1,209.06
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,278.71	90,900.60	34,875.64	28,459.84
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,899.54			1,259.51
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,899.54			1,259.51
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,379.17	90,900.60	34,875.64	27,200.33
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,379.17	90,900.60	34,875.64	27,200.33
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,278.71	90,900.60	34,875.64	28,459.84



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,890.26
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				3,890.26
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				3,890.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>				3,890.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				3,890.26



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,598.33			15,910.02
02	Taxes Receivable - Real and Personal (120-149)				8.54
03	Taxes Receivable - Protested (150-159)				180.90
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	40,598.33			16,099.46
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				189.44
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				189.44
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	40,598.33			15,910.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	40,598.33			15,910.02
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	40,598.33			16,099.46



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	68,041.39	24,283.64	6,947.80	
02	Taxes Receivable - Real and Personal (120-149)		92.72		
03	Taxes Receivable - Protested (150-159)		3,692.72		
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)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	68,041.39	28,069.08	6,947.80	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,785.44		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		3,785.44		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			6,947.80	
48	Fund Balance for Budget	68,041.39	24,283.64		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	68,041.39	24,283.64	6,947.80	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	68,041.39	28,069.08	6,947.80	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,127.82	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			10,127.82	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			10,127.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			10,127.82	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			10,127.82	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,250.71	29,283.24		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	12,250.71	29,283.24		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	12,250.71	29,283.24		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	12,250.71	29,283.24		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	12,250.71	29,283.24		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		847.27		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		847.27		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		847.27		
35	<b>TOTAL LIABILITIES</b>		847.27		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		847.27		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	202,264.42	254,689.83
1130 Tax Title and Property Sales	417.39	0.00
1190 Penalties and Interest on Taxes	516.04	410.89
1510 Interest Earnings	4,000.00	1,703.67
1900 Other Revenue from Local Sources	49.84	1,010.29
3110 Direct State Aid	399,700.45	461,936.05
3111 Quality Educator	51,714.00	52,474.50
3112 At Risk Student	0.00	1,645.39
3113 Indian Education For All	4,324.80	4,182.00
3114 American Indian Achievement Gap	1,000.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	41,894.70	42,193.52
3120 State Guaranteed Tax Base Aid	216,766.88	192,852.00
3444 State School Block Grant	23,887.11	23,887.11
3730 HB645 State Special Education Allowable Costs	1,673.33	0.00
6100 Material Prior Period Revenue Adjustments	741.80	1,186.19
7800 ARRA - State Fiscal Stabilization Fund	45,101.20	0.00
7810 Education Jobs Fund	37,699.00	541.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,031,750.96</b>	<b>1,040,113.21</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	364,849.14	465,030.07
2XX Personal Services - Employee Benefits	51,280.48	52,341.47
4XX Purchased Property Services	2,232.50	255.00
6XX Supplies and Materials	92,074.99	52,847.18
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	20,934.26	20,928.55
2XX Personal Services - Employee Benefits	1,972.44	1,945.80
3XX Purchased Professional and Technical Services	5,203.00	5,411.00
5XX Other Purchased Services	2,665.57	4,741.56
6XX Supplies and Materials	175.00	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	42,237.64	38,222.74
2XX Personal Services - Employee Benefits	2,692.81	2,622.87
6XX Supplies and Materials	1,812.75	1,799.21
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	48,546.20	54,214.15
2XX Personal Services - Employee Benefits	2,168.49	2,130.03



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	7,739.00	5,291.00
			4XX Purchased Property Services	15,085.00	15,756.21
			5XX Other Purchased Services	15,719.44	12,066.40
			6XX Supplies and Materials	4,027.52	3,262.33
			810 Dues and Fees	1,405.26	1,626.70
			8XX Other Expenditures	65.41	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	30,276.54	2,000.00
			2XX Personal Services - Employee Benefits	5,094.98	11.66
			5XX Other Purchased Services	1,287.30	1,633.40
			810 Dues and Fees	39.00	0.00
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services	16,837.04	17,840.04
			5XX Other Purchased Services	0.00	100.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	35,140.36	23,513.67
			2XX Personal Services - Employee Benefits	2,554.02	1,502.45
			3XX Purchased Professional and Technical Services	7,253.00	11,532.25
			4XX Purchased Property Services	39,301.25	62,706.59
			5XX Other Purchased Services	6,581.76	8,820.00
			6XX Supplies and Materials	12,649.08	10,436.86
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	86,344.21	93,797.87
			2XX Personal Services - Employee Benefits	5,687.19	5,259.38
			6XX Supplies and Materials	448.61	612.00
		<b>21XX Support Services - Students</b>			
			5XX Other Purchased Services	324.00	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,686.23	3,498.68
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,462.10	0.00
			3XX Purchased Professional and Technical Services	862.70	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,400.00	5,402.05
			2XX Personal Services - Employee Benefits	154.03	378.43
			6XX Supplies and Materials	170.00	0.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	45,101.20	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	37,699.00	541.77
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	1,233.00
			2XX Personal Services - Employee Benefits	0.00	88.61
			6XX Supplies and Materials	1,285.85	20,201.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	3,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,028,526.35	1,014,601.98

### Schedule Of Changes Worksheet

Beginning Fund Balance					99,394.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,040,113.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,014,601.98	(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	9,540.21	(4b)	-9,540.21	
					-9,540.21	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					115,365.47	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	14,605.73	14,288.14
1130 Tax Title and Property Sales	39.76	0.00
1190 Penalties and Interest on Taxes	42.50	28.19
2220 County On-Schedule Trans Reimb	4,571.10	4,126.85
3210 State On-Schedule Trans Reimb	4,231.96	4,126.85
3444 State School Block Grant	359.67	359.67
6100 Material Prior Period Revenue Adjustments	242.83	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>24,093.55</b>	<b>22,929.70</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,610.78	6,609.00
2XX Personal Services - Employee Benefits	622.80	614.52
5XX Other Purchased Services	16,756.41	15,381.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>23,989.99</b>	<b>22,604.57</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	19,569.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,929.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,604.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,894.89	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	48,579.36	47,666.37
1900 Other Revenue from Local Sources	12.00	12.00
4550 Federal Child Nutrition	15,130.12	19,146.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	63,721.48	66,824.55

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	24,864.46	23,746.50
2XX Personal Services - Employee Benefits	2,168.18	1,596.37
6XX Supplies and Materials	35,431.29	20,920.32
8XX Other Expenditures	190.91	136.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	62,654.84	46,399.49

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,810.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,824.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,399.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,235.12	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	66,918.40	67,883.12
1130 Tax Title and Property Sales	115.24	0.00
1190 Penalties and Interest on Taxes	156.50	123.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	67,190.14	68,006.34

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	69,006.02	70,818.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	69,006.02	70,818.03

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,190.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,006.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,818.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,379.17	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC Revenue	2011 Value	2012 Value
2240 County Retirement Distribution	106,632.25	76,422.00
6100 Material Prior Period Revenue Adjustments	0.00	0.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>106,632.25</b>	<b>76,422.40</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	39,250.43	45,729.04
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,895.12	1,897.56
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	5,289.93	4,750.93
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	5,936.96	6,500.50
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,411.06	33.60
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,856.71	2,956.69
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	598.47	599.05
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,542.43	7,908.95
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,542.03	1,704.59
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	384.17	486.28
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
2XX Personal Services - Employee Benefits	2,248.03	705.73
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	3,597.18	3,675.70



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County

0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

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

77,552.52

76,948.62

### Schedule Of Changes Worksheet

Beginning Fund Balance						91,426.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,422.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,948.62	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						90,900.60	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>335 Medicaid</b>	
3355 Medicaid - Miscellaneous	1,744.44
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,665.00
<b>413 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	25,682.00
<b>420 Title I, Part A, Accountability</b>	
4210 Title I, Part A, Accountability	22,768.00
<b>456 IDEA Part B (Trans from Coop)</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	5,000.00
<b>465 AYP Progress Grant</b>	
4650 Federal Miscellaneous Grants from OPI	7,508.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	78,367.44

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

PRC Program Function Object	2012 Value
<b>100 Vending/Extracurrucular</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	3,353.46
<b>365 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	274.40
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	14,923.81
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	741.19
<b>412 Subtotal</b>	15,665.00
<b>413 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	25,682.00
<b>420 Title I, Part A, Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
<b>420 Title I, Part A, Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	18,849.94
2XX Personal Services - Employee Benefits	3,918.91
	22,768.85
<b>420 Subtotal</b>	
<b>456 IDEA Part B (Trans from Coop)</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,340.00
2XX Personal Services - Employee Benefits	660.00
	5,000.00
<b>456 Subtotal</b>	
	72,743.71

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	29,251.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,367.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,743.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,875.64	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Vending/Extracurricular	0.00	3,353.46	-3,353.46
335 Medicaid	1,744.44	0.00	1,744.44
365 State OTO Indian Education for All	0.00	274.40	-274.40
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	15,665.00	15,665.00	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
413 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	25,682.00	25,682.00	0.00
420 Title I, Part A, Accountability	22,768.00	22,768.85	-0.85
456 IDEA Part B (Trans from Coop)	5,000.00	5,000.00	0.00
465 AYP Progress Grant	7,508.00	0.00	7,508.00
<b>Total</b>	<b>78,367.44</b>	<b>72,743.71</b>	<b>5,623.73</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	15,278.91	588.03
1130 Tax Title and Property Sales	76.38	0.00
1190 Penalties and Interest on Taxes	68.03	25.49
1340 Fees for Adult Education	1,521.00	1,125.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>16,944.32</b>	<b>1,738.52</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	13,960.68	15,458.90
2XX Personal Services - Employee Benefits	674.99	664.85
6XX Supplies and Materials	1,237.26	2,250.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>15,872.93</b>	<b>18,374.24</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	43,836.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,738.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,374.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	27,200.33	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
5300 Operating Transfers from Other Funds	0.00	3,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,000.00

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	890.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,000.00	(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)	3,890.26	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	800.00	1,000.00
3281 State Technology Aid	1,230.01	1,195.21
3445 State Combined Fund School Block Grant	6,803.93	6,803.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,833.94	8,999.14

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	31,599.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,999.14	(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)	40,598.33	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	436.70	90.00
1130 Tax Title and Property Sales	20.40	0.00
1190 Penalties and Interest on Taxes	21.78	7.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	478.88	97.06

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2,347.62	2,776.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,347.62	2,776.54

### Schedule Of Changes Worksheet

Beginning Fund Balance		18,589.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		97.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,776.54	(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)		15,910.02	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	83,673.52	43,651.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	83,673.52	43,651.26

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	92,284.01	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	92,284.01	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	24,390.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,651.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	68,041.39	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	51,304.84	1,263.40
1130 Tax Title and Property Sales	203.95	0.00
1190 Penalties and Interest on Taxes	185.09	76.89
1510 Interest Earnings	1,187.50	1,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	52,881.38	2,340.29

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	13,109.41	0.00
4XX Purchased Property Services	64,311.56	0.00
6XX Supplies and Materials	5,311.03	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	82,732.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		21,943.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,340.29	(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		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		24,283.64	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2011 Value	2012 Value
1920 Contributions/Donations from Private Sources	10,373.15	7,867.00
6100 Material Prior Period Revenue Adjustments	546.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,919.25	7,867.00

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	13,569.93	9,417.95
2XX Personal Services - Employee Benefits	137.33	54.75
6XX Supplies and Materials	173.11	48.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	13,880.37	9,521.36

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,602.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,867.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,521.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,947.80	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
6100 Material Prior Period Revenue Adjustments	0.00	7,606.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	7,606.00

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,521.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,606.00	(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)	10,127.82	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	33,536.00	43,276.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	440,821.60	477,353.82
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	25,553.39	19,268.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,816.01	5,595.18
XX	XXX 26XX 41X	Energy Utility Services	14,903.50	15,023.99
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	69,006.02	70,818.03
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,862.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,862.75

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,286.90
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,442.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	103,167.93
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 Revenue (680).

### **Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	93,797.87	0.00	0.00	0.00	
280	1XXX	2XX	5,259.38	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	612.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,498.68	0.00	0.00	0.00	
<b>Totals</b>			103,167.93	0.00	0.00	0.00	103,167.93

*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.*

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	126,370.39	0.00	0.00	0.00	126,370.39
Buildings	853,122.77	0.00	0.00	0.00	853,122.77
Machinery and Equipment	5,900.00	0.00	0.00	0.00	5,900.00
Totals at Historical Cost	985,393.16	0.00	0.00	0.00	985,393.16
Less Accumulated Depreciation For:					
Building Accum	252,778.73	-5,894.24	0.00	0.00	246,884.49
Machinery and Equipment Accum	4,212.26	-672.26	0.00	0.00	3,540.00
Total Accumulated Depreciation	256,990.99	-6,566.50	0.00	0.00	250,424.49
Governmental Activities, Capital Assets, net	728,402.17	6,566.50	0.00	0.00	734,968.67

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0968-31478748

56 Yellowstone County  
0968 Blue Creek Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	54,488.58	0.00	0.00	6,468.21	48,020.37	4,802.04	43,218.33
Total Governmental Activity							
Long-Term Liabilities	54,488.58	0.00	0.00	6,468.21	48,020.37	4,802.04	43,218.33

\* 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.