



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0975-24306927**

**56 Yellowstone County  
0975 Custer K-12 Schools**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Jackulyn Pflughoft

**Phone #:** (406) 856-4117

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

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

**Chair, Board of Trustees:** Jill Cybulski

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

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

**County Superintendent:** Max R. Lenington

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

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

## Software

Accounting Package: Foxie Lady

For FY13 did the district employ a certified special education director? No

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

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
107	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
112	Title I Improving Basic Programs	FEDERAL		84.010A
121	Advancing Agriculture Education Program	STATE		NA
122	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
123	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
125	Title II Part A	FEDERAL		84.367
128	Vo Ed All Career & Tech Ed Programs	STATE		State
129	Miscellaneous State Grant	STATE		State
131	Advancing Agriculture Education Program	STATE		NA
132	Title I Improving Basic Programs	FEDERAL		84.010A
133	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
135	Title II Part A	FEDERAL		84.367
138	Vo Ed All Career & Tech Ed Programs	STATE		State
139	prior year encumbrances	LOCAL		
456	IDEA, Part B, Children w/Disabilities	FEDERAL	5696947707	84.027



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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)	141,357.35	35,224.68	105,788.64	787.54
02	Taxes Receivable - Real and Personal (120-149)	5,813.61	1,495.66	524.47	
03	Taxes Receivable - Protested (150-159)	53,130.92	15,365.88	4,629.58	
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>	200,301.88	52,086.22	110,942.69	787.54
<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)	58,944.53	16,861.54	5,154.05	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	58,944.53	16,861.54	5,154.05	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	35,905.39	312.84		
48	Fund Balance for Budget	105,451.96	34,911.84	105,788.64	787.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>	141,357.35	35,224.68	105,788.64	787.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	200,301.88	52,086.22	110,942.69	787.54



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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)	1,162.04	49,375.71	-3,594.29	4,668.12
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				39.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			27,581.00	
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>	1,162.04	49,375.71	23,986.71	4,707.88
<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)				39.76
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				39.76
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			377.40	
48	Fund Balance for Budget	1,162.04	49,375.71	23,609.31	4,668.12
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,162.04	49,375.71	23,986.71	4,668.12
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,162.04	49,375.71	23,986.71	4,707.88



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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)	10,146.20		6,992.14	6,513.74
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>	10,146.20		6,992.14	6,513.74
<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)			189.00	
48	Fund Balance for Budget	10,146.20		6,803.14	6,513.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,146.20		6,992.14	6,513.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,146.20		6,992.14	6,513.74



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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)	7,400.75			
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>	7,400.75			
<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)	3,560.25			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	3,840.50			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,400.75			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,400.75			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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)	47.47	18,338.76		
02	Taxes Receivable - Real and Personal (120-149)		425.94		
03	Taxes Receivable - Protested (150-159)		857.14		
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>	47.47	19,621.84		
<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)		1,283.08		
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>		1,283.08		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		6,716.13		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	47.47	11,622.63		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	47.47	18,338.76		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	47.47	19,621.84		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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)			48,271.94	
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>			48,271.94	
<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			48,271.94	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			48,271.94	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			48,271.94	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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)	54,440.60	16,162.09		
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>	54,440.60	16,162.09		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	54,440.60	16,162.09		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	54,440.60	16,162.09		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	54,440.60	16,162.09		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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)				
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				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	268,944.57	270,957.48
1112 District Levy - Personal Property	12,182.41	8,335.94
1114 District Levy - Pers Prop/Mobile Homes	3,489.68	3,307.03
1190 Penalties and Interest on Taxes	341.24	482.88
1510 Interest Earnings	1,083.75	1,124.07
1900 Other Revenue from Local Sources	1,249.91	1,699.93
1940 Textbook Sales and Rentals	49.60	204.41
3110 Direct State Aid	387,012.09	393,353.97
3111 Quality Educator	37,054.60	37,042.43
3112 At Risk Student	2,532.36	2,423.21
3113 Indian Education For All	1,856.40	1,836.00
3114 American Indian Achievement Gap	0.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,248.40	13,061.31
3120 State Guaranteed Tax Base Aid	121,311.63	125,851.50
3444 State School Block Grant	51,021.12	57,308.68
3446 SB372 Block Grant Reimbursement	0.00	3,980.29
3460 Montana Oil and Gas Tax	12,043.02	8,011.40
5200 Sale or Compensation for Loss of Assets	0.00	1,818.00
5300 Operating Transfers from Other Funds	0.00	2,267.91
6100 Material Prior Period Revenue Adjustments	-53.00	1,595.57
7810 Education Jobs Fund	453.90	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>913,821.68</b>	<b>935,662.01</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	290,622.88	310,636.91
2XX Personal Services - Employee Benefits	54,021.31	60,126.31
4XX Purchased Property Services	962.28	2,093.53
5XX Other Purchased Services	2,115.11	2,265.59
6XX Supplies and Materials	13,753.27	23,829.42
810 Dues and Fees	1,358.98	2,251.65
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	16,645.76	17,759.67
2XX Personal Services - Employee Benefits	3,206.41	3,340.17
5XX Other Purchased Services	674.05	135.83
6XX Supplies and Materials	990.80	1,250.17
810 Dues and Fees	275.97	125.00
<b>222X Educational Media Services</b>		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			1XX Personal Services - Salaries	17,289.29	19,600.06
			2XX Personal Services - Employee Benefits	3,110.07	3,348.02
			5XX Other Purchased Services	448.93	271.47
			6XX Supplies and Materials	807.63	428.06
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	38,641.04	38,666.65
			2XX Personal Services - Employee Benefits	12,756.34	13,384.01
			3XX Purchased Professional and Technical Services	0.00	5,716.00
			4XX Purchased Property Services	151.97	0.00
			5XX Other Purchased Services	16,542.17	4,323.44
			6XX Supplies and Materials	2,732.84	1,075.87
			810 Dues and Fees	6,782.75	3,130.45
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	9,777.23	14,355.90
			2XX Personal Services - Employee Benefits	3,219.19	3,877.45
			3XX Purchased Professional and Technical Services	1,245.00	1,572.95
			4XX Purchased Property Services	1,434.78	0.00
			5XX Other Purchased Services	154.44	4,563.19
			6XX Supplies and Materials	8,158.86	10,380.65
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	21,675.00	19,080.46
			2XX Personal Services - Employee Benefits	4,934.01	4,430.29
			3XX Purchased Professional and Technical Services	6,093.20	6,387.60
			5XX Other Purchased Services	2,077.15	914.34
			6XX Supplies and Materials	3,893.25	2,122.84
			810 Dues and Fees	1,790.71	2,895.59
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	44,609.85	50,085.33
			2XX Personal Services - Employee Benefits	13,299.95	13,606.55
			3XX Purchased Professional and Technical Services	18,267.00	6,980.00
			4XX Purchased Property Services	35,662.62	26,587.41
			5XX Other Purchased Services	277.51	135.35
			6XX Supplies and Materials	16,783.96	28,901.34
			7XX Property and Equipment Acquisition	34,900.00	883.00
			810 Dues and Fees	5,268.45	4,916.31
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	18,966.18	17,850.12
			2XX Personal Services - Employee Benefits	2,432.20	5,152.67
			3XX Purchased Professional and Technical Services	0.00	2,450.00
			6XX Supplies and Materials	230.18	24.66
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,457.23	1,436.65
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	72,463.82	76,265.08
			2XX Personal Services - Employee Benefits	14,608.96	15,195.06
			3XX Purchased Professional and Technical Services	1,472.51	0.00
			4XX Purchased Property Services	0.00	465.97
			5XX Other Purchased Services	0.00	1,070.38
			6XX Supplies and Materials	2,957.44	2,652.57
			810 Dues and Fees	421.50	357.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	68.36	92.50
			2XX Personal Services - Employee Benefits	4.45	2.04
			6XX Supplies and Materials	1,568.78	1,622.02
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	17,424.74	13,506.74
			2XX Personal Services - Employee Benefits	386.77	379.97
			5XX Other Purchased Services	0.00	1,411.31
			6XX Supplies and Materials	0.00	433.17
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	6,021.61	5,949.79
			2XX Personal Services - Employee Benefits	337.05	340.41
			5XX Other Purchased Services	0.00	2,129.68
			6XX Supplies and Materials	6,079.28	6,940.58
			810 Dues and Fees	0.00	10,509.50
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	29,211.77	26,940.06
			2XX Personal Services - Employee Benefits	172.70	618.82
			5XX Other Purchased Services	1,350.92	0.00
			6XX Supplies and Materials	438.07	407.09
			810 Dues and Fees	2,512.75	2,203.25
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	17,312.26	21,282.74
			2XX Personal Services - Employee Benefits	3,482.40	4,936.99
			6XX Supplies and Materials	806.33	3,986.86
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	8,872.53	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

928,472.80

943,048.51

### Schedule Of Changes Worksheet

Beginning Fund Balance						120,719.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						935,662.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						943,048.51	(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	35,905.39	Less Last Year	7,881.01	(4b)		28,024.38	
						28,024.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						141,357.35	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	70,602.54	69,733.52
1112 District Levy - Personal Property	3,307.40	2,149.46
1114 District Levy - Pers Prop/Mobile Homes	944.01	854.30
1190 Penalties and Interest on Taxes	96.25	127.34
1510 Interest Earnings	291.97	0.00
2220 County On-Schedule Trans Reimb	4,931.23	9,212.59
3210 State On-Schedule Trans Reimb	4,931.23	9,212.59
3444 State School Block Grant	2,747.50	4,387.86
3445 State Combined Fund School Block Grant	2,678.73	3,669.94
3446 SB372 Block Grant Reimbursement	0.00	1,038.42
3447 SB372 Combined Block Grant Reimbursement	0.00	627.47
3460 Montana Oil and Gas Tax	3,231.31	2,065.91

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	93,762.17	103,079.40
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	19,320.57	19,333.43
2XX Personal Services - Employee Benefits	6,377.94	6,691.48
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	8,684.85	6,062.68
2XX Personal Services - Employee Benefits	3,146.68	2,823.41
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	10,854.53	8,806.16
2XX Personal Services - Employee Benefits	2,466.74	2,212.24
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	17,163.46	22,424.38
2XX Personal Services - Employee Benefits	5,645.26	6,181.28
4XX Purchased Property Services	9,052.98	4,711.14
5XX Other Purchased Services	7,046.91	17,134.52
6XX Supplies and Materials	4,172.88	6,565.17
810 Dues and Fees	474.30	612.90

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	94,407.10	103,558.79
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# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						35,391.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,079.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,558.79	(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	312.84	Less Last Year	0.00	(4b)		312.84	
						312.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,224.68	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	22,343.85	24,413.02
1112 District Levy - Personal Property	862.10	742.83
1114 District Levy - Pers Prop/Mobile Homes	250.90	291.72
1190 Penalties and Interest on Taxes	24.47	40.72
1510 Interest Earnings	648.75	0.00
3460 Montana Oil and Gas Tax	897.38	713.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>25,027.45</b>	<b>26,201.89</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		79,586.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,201.89	(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)		105,788.64	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	19.03	0.00
1611 National School Lunch Program	0.00	14,958.43
1900 Other Revenue from Local Sources	15,077.00	0.00
4550 Federal Child Nutrition	12,350.66	11,006.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>27,446.69</b>	<b>25,964.78</b>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	1,128.60	787.50
6XX Supplies and Materials	32,120.11	28,440.31
810 Dues and Fees	341.40	215.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>33,590.11</b>	<b>29,442.81</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,265.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,964.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,442.81	(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)
	787.54	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	368.35	0.00
2240 County Retirement Distribution	100,492.00	104,605.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	100,860.35	104,605.00

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	43,944.57	46,566.25
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,491.56	2,568.56
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,795.72	2,943.44
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,873.63	8,935.80
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,639.68	2,831.19
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,576.73	4,096.66
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,457.33	7,178.49
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,623.81	2,836.89
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,883.13	2,533.86
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,321.53	1,321.53
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	11,010.34	11,546.38
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	10.05	7.35
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,816.40	2,100.97
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	649.54	654.85
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	3,858.42	2,635.47
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	2,194.30	2,661.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				97,146.74	101,419.10

### Schedule Of Changes Worksheet

Beginning Fund Balance					46,189.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					104,605.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,419.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,375.71	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>131 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	200.00
<b>132 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	20,402.00
<b>133 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	779.00
<b>138 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	3,187.00
<b>139 prior year encumbrances</b>	
1900 Other Revenue from Local Sources	195.00
6100 Material Prior Period Revenue Adjustments	264.87
<b>139 Subtotal</b>	459.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,027.87

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

PRC Program Function Object	2013 Value
<b>107 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>	
3XX Purchased Professional and Technical Services	500.00
5XX Other Purchased Services	100.05
6XX Supplies and Materials	10,407.26
810 Dues and Fees	3,163.50
<b>107 Subtotal</b>	14,170.81
<b>132 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,985.41
2XX Personal Services - Employee Benefits	3,430.61
6XX Supplies and Materials	308.89
<b>132 Subtotal</b>	12,724.91
<b>135 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	837.50
5XX Other Purchased Services	184.20



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Program Function Object	2013 Value
<b>135 Subtotal</b>	1,021.70
<b>138 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
810 Dues and Fees	360.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,725.08
6XX Supplies and Materials	13.92
<b>138 Subtotal</b>	2,099.00
<b>456 IDEA, Part B, Children w/Disabilities</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	3,262.00
5XX Other Purchased Services	532.80
<b>456 Subtotal</b>	3,794.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	33,811.22

### Schedule Of Changes Worksheet

Beginning Fund Balance	34,322.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,027.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,811.22	(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                      377.40    Less Last Year                      1,929.39	(4b)	-1,551.99
		-1,551.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,986.71	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
107 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	14,170.81	-14,170.81
131 Advancing Agriculture Education Program	200.00	0.00	200.00
132 Title I Improving Basic Programs	20,402.00	12,724.91	7,677.09
133 Vo Ed Carl Perkins Basic Grant	779.00	0.00	779.00
135 Title II Part A	0.00	1,021.70	-1,021.70
138 Vo Ed All Career & Tech Ed Programs	3,187.00	2,099.00	1,088.00
139 prior year encumbrances	459.87	0.00	459.87
456 IDEA, Part B, Children w/Disabilities	0.00	3,794.80	-3,794.80
<b>Total</b>	<u>25,027.87</u>	<u>33,811.22</u>	<u>-8,783.35</u>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	7.60	0.00
3460 Montana Oil and Gas Tax	0.00	451.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7.60	451.87

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

PRC Program Function Object	2012 Value	2013 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	4,216.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	451.87	(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)	4,668.12	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	16.46	0.00
1910 Rentals	10,320.20	6,975.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,336.66	6,975.00

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	5,700.15	1,840.00
4XX Purchased Property Services	3,268.05	6,172.10
5XX Other Purchased Services	0.00	80.00
6XX Supplies and Materials	996.89	227.50
8XX Other Expenditures	363.88	877.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,328.97	9,197.13

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,025.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,975.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,197.13	(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                      189.00    Less Last Year                      0.00                      (4b)                      189.00		
	189.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,992.14	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	5.20	0.00
5300 Operating Transfers from Other Funds	8,872.53	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>8,877.73</u>	<u>0.00</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,806.09	0.00
2XX Personal Services - Employee Benefits	163.88	0.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	2,267.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,969.97</u>	<u>2,267.91</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		8,781.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,267.91	(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)		6,513.74	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	20.80	0.00
3281 State Technology Aid	949.55	943.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	970.35	943.56

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	425.00	2,380.08
6XX Supplies and Materials	298.88	8,521.75
810 Dues and Fees	994.00	309.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,717.88	11,211.18

### Schedule Of Changes Worksheet

Beginning Fund Balance		14,108.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		943.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		11,211.18	(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	3,560.25		
Less Last Year	0.00		
		3,560.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,400.75	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## 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	2012 Value	2013 Value
1111 District Levy - Real Property	19,208.03	19,830.94
1112 District Levy - Personal Property	551.23	612.16
1114 District Levy - Pers Prop/Mobile Homes	167.13	243.36
1190 Penalties and Interest on Taxes	8.34	31.11
3460 Montana Oil and Gas Tax	649.98	136.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>20,584.71</b>	<b>20,854.06</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
8XX Other Expenditures	0.00	6,716.13
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	8,324.81	13,451.05
850 Interest on Debt	1,324.15	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>9,648.96</b>	<b>20,167.18</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		10,935.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,854.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		20,167.18	(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	6,716.13		
Less Last Year	0.00		(4b)
		6,716.13	
		6,716.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,338.76	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1XXX Revenues from Student Activities	66,993.78	85,302.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	66,993.78	85,302.02

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	67,516.44	62,547.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	67,516.44	62,547.62

### Schedule Of Changes Worksheet

Beginning Fund Balance	25,517.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85,302.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,547.62	(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)	48,271.94	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	72,463.82	75,220.08
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	338,264.96	356,032.20
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,623.91	12,113.73
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	386.59	318.78
XX	XXX 26XX 41X	Energy Utility Services	14,868.87	15,113.13
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,061.31
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,061.31

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,353.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,808.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,914.10
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	17,850.12	0.00	0.00	0.00	
280	1XXX	2XX	5,152.67	0.00	0.00	0.00	
280	1XXX	3XX	2,450.00	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	24.66	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,436.65	0.00	0.00	0.00	
<b>Totals</b>			26,914.10	0.00	0.00	0.00	26,914.10

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

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	723,612.00	0.00	0.00	0.00	723,612.00
Machinery and Equipment	536,707.16	0.00	20,257.00	0.00	556,964.16
Construction in Progress	45,639.99	0.00	0.00	0.00	45,639.99
Totals at Historical Cost	1,305,959.15	0.00	20,257.00	0.00	1,326,216.15
Less Accumulated Depreciation For:					
Building Accum	466,864.73	12,771.25	0.00	0.00	479,635.98
Machinery and Equipment Accum	339,272.36	27,773.65	0.00	0.00	367,046.01
Total Accumulated Depreciation	806,137.09	40,544.90	0.00	0.00	846,681.99
Governmental Activities, Capital Assets, net	499,822.06	-40,544.90	20,257.00	0.00	479,534.16

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	7,185.11	0.00	0.00
School Administration (24XX)	1,107.80	0.00	0.00
Operations and Maintenance (26XX)	3,750.96	0.00	0.00
Transportation (27XX)	16,157.91	0.00	0.00
Food Service (31XX)	12,343.12	0.00	0.00
Total Depreciation for FY2013	40,544.90	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0975-24306927

56 Yellowstone County  
0975 Custer K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	39,390.54	0.00	0.00	12,198.02	27,192.52	0.00	27,192.52
Loans Payable	79,211.04	1,324.15	12,483.41	0.00	68,051.78	12,685.50	55,366.28
Other Post Employment Benefits	24,618.00	0.00	0.00	0.00	24,618.00	0.00	24,618.00
Total Governmental Activity							
Long-Term Liabilities	143,219.58	1,324.15	12,483.41	12,198.02	119,862.30	12,685.50	107,176.80

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

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

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