



Trustees' Financial Summary

FY2012-13

Submit ID: 0972-60476618

**56 Yellowstone County
0972 Elder Grove 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) 656-2893

(Signature)

(Date)

Chair, Board of Trustees: Jerry Evenson

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
100	Spelling Bee Yellowstone County	STATE	Local	NA
329	Multidistrict Coop Incentive Grant	STATE	None	None
335	Medicaid	STATE	State	State
366	Deferred Maintenance & Energy Efficiency	STATE	State	NA
370	Quality Schools Facility Grant	STATE	State	NA
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A120399	84.358A
420	Title I Accountability	FEDERAL	5609723113	84.348A
456	IDEA Part B (Trans from Coop)	FEDERAL	569707077713	84.027A
458	SPDG IDEA Grant	STATE	5609727812	
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,458.06	42,103.81		28,350.22
02	Taxes Receivable - Real and Personal (120-149)	5,272.25	1,138.39		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				4,208.93
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	120,730.31	43,242.20		32,559.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,272.25	1,138.39		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,272.25	1,138.39		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	115,458.06	42,103.81		32,559.15
52	TOTAL FUND BALANCE/EQUITY	115,458.06	42,103.81		32,559.15
53	TOTAL LIABILITIES AND FUND BALANCE	120,730.31	43,242.20		32,559.15



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,164.64	110,761.23	99,330.14	4,067.43
02	Taxes Receivable - Real and Personal (120-149)	401.22			181.19
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,565.86	110,761.23	101,330.14	4,248.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	401.22			181.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	401.22			181.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,164.64	110,761.23	101,330.14	4,067.43
52	TOTAL FUND BALANCE/EQUITY	1,164.64	110,761.23	101,330.14	4,067.43
53	TOTAL LIABILITIES AND FUND BALANCE	1,565.86	110,761.23	101,330.14	4,248.62



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,470.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				2,470.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				2,470.15
52	TOTAL FUND BALANCE/EQUITY				2,470.15
53	TOTAL LIABILITIES AND FUND BALANCE				2,470.15



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,659.25			139,940.73
02	Taxes Receivable - Real and Personal (120-149)				3,557.78
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,659.25			143,498.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				117,645.00
25	Deferred Revenue (680)				3,557.78
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				121,202.78
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	32,659.25			22,295.73
52	TOTAL FUND BALANCE/EQUITY	32,659.25			22,295.73
53	TOTAL LIABILITIES AND FUND BALANCE	32,659.25			143,498.51



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,033,787.63	21,674.96		
02	Taxes Receivable - Real and Personal (120-149)		1,045.99		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	5,033,787.63	22,720.95		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,045.99		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,045.99		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	5,033,787.63	21,674.96		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,033,787.63	21,674.96		
53	TOTAL LIABILITIES AND FUND BALANCE	5,033,787.63	22,720.95		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			35,222.60	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			35,222.60	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			35,222.60	
52	TOTAL FUND BALANCE/EQUITY			35,222.60	
53	TOTAL LIABILITIES AND FUND BALANCE			35,222.60	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,771.98	63,748.33		
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	6,771.98	63,748.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	6,771.98	63,748.33		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	6,771.98	63,748.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,771.98	63,748.33		



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,491.36		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		14,491.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		14,491.36		
35	TOTAL LIABILITIES		14,491.36		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		14,491.36		



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	255,850.89	255,396.15
1190 Penalties and Interest on Taxes	757.10	591.22
1310 Individual Tuition	15,750.00	19,750.00
1510 Interest Earnings	2,850.02	1,500.00
1900 Other Revenue from Local Sources	1,718.69	717.20
3110 Direct State Aid	939,961.00	1,031,821.18
3111 Quality Educator	83,670.21	83,971.37
3112 At Risk Student	4,168.12	4,091.15
3113 Indian Education For All	7,833.60	8,037.60
3114 American Indian Achievement Gap	2,200.00	2,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	60,024.50	59,151.22
3120 State Guaranteed Tax Base Aid	503,162.76	537,128.90
3444 State School Block Grant	37,017.68	40,550.66
3446 SB372 Block Grant Reimbursement	0.00	2,494.94
6100 Material Prior Period Revenue Adjustments	2,035.92	600.58
7810 Education Jobs Fund	1,102.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,918,102.91	2,047,802.17

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,009,764.46	1,063,870.05
2XX Personal Services - Employee Benefits	131,589.87	151,580.28
4XX Purchased Property Services	24,932.34	29.96
5XX Other Purchased Services	1,695.42	70.34
6XX Supplies and Materials	46,827.50	69,452.48
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	22,772.50	36,948.55
2XX Personal Services - Employee Benefits	132.75	223.24
3XX Purchased Professional and Technical Services	10,687.00	10,687.00
5XX Other Purchased Services	2,341.95	11,138.26
6XX Supplies and Materials	2,859.90	124.37
222X Educational Media Services		
1XX Personal Services - Salaries	56,178.50	56,474.00
2XX Personal Services - Employee Benefits	6,989.49	7,219.44
6XX Supplies and Materials	17,727.39	15,286.04
23XX Support Services - General Administration		
1XX Personal Services - Salaries	68,304.03	53,300.01
2XX Personal Services - Employee Benefits	6,827.36	5,045.28



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	14,911.75	19,394.00
			4XX Purchased Property Services	0.00	29,884.45
			5XX Other Purchased Services	7,097.42	7,009.33
			6XX Supplies and Materials	5,455.11	6,563.90
			810 Dues and Fees	2,767.00	0.00
			8XX Other Expenditures	234.75	803.60
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	50,421.50	72,038.07
			2XX Personal Services - Employee Benefits	6,757.90	11,168.90
			5XX Other Purchased Services	547.70	516.65
			6XX Supplies and Materials	383.76	243.56
			810 Dues and Fees	494.00	889.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	14,268.00	16,221.96
			2XX Personal Services - Employee Benefits	83.22	98.02
			5XX Other Purchased Services	0.00	120.47
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	32,032.96	30,879.53
			2XX Personal Services - Employee Benefits	8,872.61	10,270.63
			3XX Purchased Professional and Technical Services	64,091.17	54,244.78
			4XX Purchased Property Services	92,226.37	78,177.70
			5XX Other Purchased Services	16,088.78	16,243.93
			6XX Supplies and Materials	19,193.95	24,283.49
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	106,263.85	90,286.61
			2XX Personal Services - Employee Benefits	14,492.80	15,058.58
			6XX Supplies and Materials	1,257.17	0.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	80.00	0.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	11,891.30	11,951.52
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	8,500.00	8,500.00
			2XX Personal Services - Employee Benefits	383.34	474.95
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	20,014.40	0.00
			2XX Personal Services - Employee Benefits	6,728.13	2,929.39
	910 Budget Amendment				



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
910 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	38,679.18
			2XX Personal Services - Employee Benefits	0.00	10,598.00
910 Subtotal				<u>0.00</u>	<u>49,277.18</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>1,915,169.40</u></u>	<u><u>2,038,979.50</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance						106,635.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,047,802.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,038,979.50	(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)						115,458.06	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	43,063.60	56,357.54
1190 Penalties and Interest on Taxes	137.01	114.76
1410 Individual Transportation Fees	2,140.00	2,970.00
2220 County On-Schedule Trans Reimb	55,650.08	62,999.29
3210 State On-Schedule Trans Reimb	55,650.08	62,999.29
3444 State School Block Grant	0.00	591.92
3446 SB372 Block Grant Reimbursement	0.00	418.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	156,640.77	186,450.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	19,458.87	16,760.97
2XX Personal Services - Employee Benefits	1,706.34	1,345.69
3XX Purchased Professional and Technical Services	122,705.27	168,484.09
4XX Purchased Property Services	0.00	2,756.66
5XX Other Purchased Services	1,414.00	1,106.00
8XX Other Expenditures	65.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	145,349.48	190,453.41

Schedule Of Changes Worksheet

Beginning Fund Balance	46,106.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,450.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	190,453.41	(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)	42,103.81	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	78,877.14	78,294.32
1900 Other Revenue from Local Sources	134.81	66.08
3220 State Food Services Match	0.00	1,387.35
3221 School Foods New Program Grant	0.00	3,000.00
4550 Federal Child Nutrition	41,370.22	52,137.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120,382.17	134,885.30

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

PRC Program Function Object	2012 Value	2013 Value
322 School Food New Program Grant		
31XX Food Services		
1XX Personal Services - Salaries	0.00	3,000.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	50,533.18	49,345.67
2XX Personal Services - Employee Benefits	10,119.25	10,801.24
5XX Other Purchased Services	45.00	0.00
6XX Supplies and Materials	55,587.79	67,500.25
7XX Property and Equipment Acquisition	0.00	8,242.65
8XX Other Expenditures	246.13	23.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	116,531.35	138,912.86



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

Schedule Of Changes Worksheet

Beginning Fund Balance						36,586.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						134,885.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						138,912.86	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,559.15	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	2,457.63	21,250.97
1190 Penalties and Interest on Taxes	28.40	27.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,486.03	21,278.61

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

PRC Program Function Object	2012 Value	2013 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	0.00	22,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	22,600.00

Schedule Of Changes Worksheet

Beginning Fund Balance		2,486.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,278.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		22,600.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,164.64	(5)



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

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

PRC Revenue	2012 Value	2013 Value
2240 County Retirement Distribution	205,702.00	234,126.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	205,702.00	234,126.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	146,950.41	161,660.93
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,488.27	5,664.14
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,334.15	7,472.77
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,397.06	8,108.20
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,615.01	9,159.43
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,118.97	1,275.18
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,296.35	6,455.28
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,732.45	2,289.56
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,801.75	12,581.03
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	227.65	565.92
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,003.25	982.18
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	8,273.85	7,724.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	208,239.17	223,938.68



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

Schedule Of Changes Worksheet

Beginning Fund Balance						100,573.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						234,126.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						223,938.68	(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)						110,761.23	(5)



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

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

PRC Revenue	2013 Value
100 Spelling Bee Yellowstone County	
1960 Services Provided Other Local Governmental Units	2,000.00
329 Multidistrict Coop Incentive Grant	
3290 State - Other State Grants	5,984.15
335 Medicaid	
3355 Medicaid - Miscellaneous	117,738.44
370 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	6,409.60
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,776.84
420 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	48,068.00
456 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	3,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	206,477.03

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

PRC Program Function Object	2013 Value
100 Spelling Bee Yellowstone County	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	2,000.00
335 Medicaid	
280 Special Education - Local and State	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	111,185.06
366 Deferred Maintenance & Energy Efficiency	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	14,000.00
370 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	6,409.60
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	14,769.69



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Spelling Bee Yellowstone County	2,000.00	2,000.00	0.00
329 Multidistrict Coop Incentive Grant	5,984.15	0.00	5,984.15
335 Medicaid	117,738.44	111,185.06	6,553.38
366 Deferred Maintenance & Energy Efficiency	0.00	14,000.00	-14,000.00
370 Quality Schools Facility Grant	6,409.60	6,409.60	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,776.84	22,776.84	0.00
420 Title I Accountability	48,068.00	48,068.02	-0.02
456 IDEA Part B (Trans from Coop)	3,500.00	3,500.00	0.00
Total	206,477.03	207,939.52	-1,462.49



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	9,605.73	9,583.70
1190 Penalties and Interest on Taxes	8.45	20.07
1340 Fees for Adult Education	0.00	400.00
1900 Other Revenue from Local Sources	300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,914.18	10,003.77

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,900.00	7,200.00
2XX Personal Services - Employee Benefits	16.90	43.53
6XX Supplies and Materials	4,029.11	1,660.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,946.01	8,904.51

Schedule Of Changes Worksheet

Beginning Fund Balance	2,968.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,003.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,904.51	(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)	4,067.43	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	500.00	300.00
3281 State Technology Aid	2,356.05	2,397.65
3445 State Combined Fund School Block Grant	6,416.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,273.04	2,697.65

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		
3XX Purchased Professional and Technical Services	2,499.90	3,346.00
6XX Supplies and Materials	9,505.00	4,452.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,004.90	7,798.28

Schedule Of Changes Worksheet

Beginning Fund Balance	37,759.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,697.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,798.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,659.25	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	175,901.19	172,033.83
1190 Penalties and Interest on Taxes	506.68	401.74
3120 State Guaranteed Tax Base Aid	67,419.21	1,746.11
5120 Proceeds from Refunding Bonds	0.00	4,641.50
6100 Material Prior Period Revenue Adjustments	-680.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	243,147.08	178,823.18

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	650.00	700.00
840 Principal On Debt	185,000.00	190,000.00
850 Interest on Debt	51,490.00	25,952.50
860 Agent Fees/Issuance Costs	425.00	425.00
63XX Refunding Bonds Used to Retire Old Issues		
860 Agent Fees/Issuance Costs	0.00	4,641.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	237,565.00	221,719.00

Schedule Of Changes Worksheet

Beginning Fund Balance		65,191.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		178,823.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		221,719.00	(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)		22,295.73	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	4,246.32
1900 Other Revenue from Local Sources	5,138.22	7,663.28
5110 Sale of Bonds	0.00	5,061,615.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,138.22	5,073,525.15

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	19,735.44
4XXX Facilities Acquisition and Construction Services		
8XX Other Expenditures	0.00	28,831.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	48,566.94

Schedule Of Changes Worksheet

Beginning Fund Balance		8,829.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,073,525.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		48,566.94	(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)		5,033,787.63	(5)



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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
1110 District Tax Levy	49,548.35	50,492.93
1190 Penalties and Interest on Taxes	151.61	116.06
1510 Interest Earnings	1,500.00	500.00
3445 State Combined Fund School Block Grant	0.00	9,696.98
3447 SB372 Combined Block Grant Reimbursement	0.00	2,316.28
6100 Material Prior Period Revenue Adjustments	0.00	6,409.60

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>51,199.96</u>	<u>69,531.85</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	3,032.40
4XX Purchased Property Services	671.82	18,275.88
6XX Supplies and Materials	4,860.03	1,078.00
7XX Property and Equipment Acquisition	26,530.00	572.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	103,720.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>32,061.85</u>	<u>126,678.78</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance	78,821.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,531.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,678.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,674.96	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1900 Other Revenue from Local Sources	0.00	27,369.84
1XXX Revenues from Student Activities	0.00	46,842.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	74,212.60

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	0.00	38,990.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	38,990.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,212.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,990.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	35,222.60	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	80,679.65	59,293.00
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	XXX 1XXX 112	Certified Teacher Staff Salaries	1,063,670.39	1,157,013.75
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,715.69	46,261.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	170.65	755.83
XX	XXX 26XX 41X	Energy Utility Services	48,369.53	48,230.80
XX	XXX 4XXX 710	Land	0.00	103,720.00
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	22,600.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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FY2012-13

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56 Yellowstone County
0972 Elder Grove Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	59,151.22
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	59,151.22

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,715.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	85,177.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	117,296.71
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: 98%



Trustees' Financial Summary

FY2012-13

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56 Yellowstone County
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	90,286.61	0.00	0.00	0.00	
280	1XXX	2XX	15,058.58	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	0.00	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	11,951.52	0.00	0.00	0.00	
Totals			117,296.71	0.00	0.00	0.00	117,296.71

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

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56 Yellowstone County
0972 Elder Grove Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	21,910.40	103,720.00	0.00	0.00	125,630.40
Land Improvements	84,266.46	0.00	0.00	0.00	84,266.46
Buildings	4,223,880.17	0.00	0.00	0.00	4,223,880.17
Machinery and Equipment	431,300.07	0.00	0.00	0.00	431,300.07
Totals at Historical Cost	4,761,357.10	103,720.00	0.00	0.00	4,865,077.10
Less Accumulated Depreciation For:					
Improvement Accum	61,943.43	0.00	2,205.27	0.00	64,148.70
Building Accum	2,011,096.78	0.00	156,257.67	0.00	2,167,354.45
Machinery and Equipment Accum	346,009.33	0.00	12,087.39	0.00	358,096.72
Total Accumulated Depreciation	2,419,049.54	0.00	170,550.33	0.00	2,589,599.87
Governmental Activities, Capital Assets, net	2,342,307.56	103,720.00	-170,550.33	0.00	2,275,477.23

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

FY2012-13

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56 Yellowstone County
0972 Elder Grove Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
06/01/2003	1,045,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
07/01/1998	115,000.00	0.00	115,000.00	0.00	0.00	0.00	0.00
04/04/2013	0.00	5,000,000.00	0.00	0.00	5,000,000.00	165,000.00	4,835,000.00
04/04/2013	0.00	970,000.00	0.00	0.00	970,000.00	245,000.00	725,000.00
Compensated Absences	169,110.81	5,383.17	0.00	0.00	174,493.98	17,449.39	157,044.59
Total Governmental Activity	1,329,110.81	5,975,383.17	190,000.00	0.00	6,144,493.98	427,449.39	5,717,044.59
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.