



Trustees' Financial Summary

FY2012-13

Submit ID: 0981-98685913

56 Yellowstone County
0981 Elysian Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Roger Heimbigner

Phone #: (406) 530-9040

(Signature)

(Date)

Chair, Board of Trustees: Gary Hogan

(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 #
281	Local Donation	LOCAL	None	None
329	Multidistrict Cooperative Incentive	STATE	None	State
335	Medicaid	STATE	State	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A10065	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A11065	84.358A
420	Title I Accountability	FEDERAL	05609813213	84.348A
456	IDEA Part B (Trans from Coop)	FEDERAL	569707077713	84.027A
458	IDEA State Program Improvement	FEDERAL	5609817812	84.323A
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)	90,128.52	13,967.33		28,268.66
02	Taxes Receivable - Real and Personal (120-149)	14,784.12	1,509.22		
03	Taxes Receivable - Protested (150-159)	6,504.14	675.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				680.70
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,416.78	16,152.35		28,949.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,288.26	2,185.02		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,288.26	2,185.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	90,128.52	13,967.33		28,949.36
52	TOTAL FUND BALANCE/EQUITY	90,128.52	13,967.33		28,949.36
53	TOTAL LIABILITIES AND FUND BALANCE	111,416.78	16,152.35		28,949.36



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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)	37,867.80	36,272.48	25,532.35	37,166.23
02	Taxes Receivable - Real and Personal (120-149)	104.53			562.71
03	Taxes Receivable - Protested (150-159)	194.02			199.50
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	38,166.35	36,272.48	25,532.35	37,928.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	298.55			762.21
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	298.55			762.21
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	37,867.80	36,272.48	25,532.35	37,166.23
52	TOTAL FUND BALANCE/EQUITY	37,867.80	36,272.48	25,532.35	37,166.23
53	TOTAL LIABILITIES AND FUND BALANCE	38,166.35	36,272.48	25,532.35	37,928.44



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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)				0.19
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				0.19
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				0.19
52	TOTAL FUND BALANCE/EQUITY				0.19
53	TOTAL LIABILITIES AND FUND BALANCE				0.19



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)	25,536.32			
02	Taxes Receivable - Real and Personal (120-149)	427.68			
03	Taxes Receivable - Protested (150-159)	198.21			
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	26,162.21			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	625.89			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	625.89			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	25,536.32			
52	TOTAL FUND BALANCE/EQUITY	25,536.32			
53	TOTAL LIABILITIES AND FUND BALANCE	26,162.21			



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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)	9,822,460.58	63,485.51		
02	Taxes Receivable - Real and Personal (120-149)		3,323.74		
03	Taxes Receivable - Protested (150-159)		1,331.27		
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	9,822,460.58	68,140.52		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,655.01		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		4,655.01		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	9,822,460.58	63,485.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,822,460.58	63,485.51		
53	TOTAL LIABILITIES AND FUND BALANCE	9,822,460.58	68,140.52		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			29,620.56	
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			29,620.56	
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			29,620.56	
52	TOTAL FUND BALANCE/EQUITY			29,620.56	
53	TOTAL LIABILITIES AND FUND BALANCE			29,620.56	



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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)	189.28	48,950.01		
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	189.28	48,950.01		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	189.28	48,950.01		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	189.28	48,950.01		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	189.28	48,950.01		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	355,101.65	450,731.83
1190 Penalties and Interest on Taxes	1,013.27	995.03
1510 Interest Earnings	2,051.78	500.00
1900 Other Revenue from Local Sources	1,322.45	616.98
3110 Direct State Aid	414,569.28	531,440.09
3111 Quality Educator	44,443.62	45,630.00
3112 At Risk Student	4,899.30	5,781.35
3113 Indian Education For All	3,284.40	3,590.40
3114 American Indian Achievement Gap	3,400.00	5,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	24,238.55	26,422.88
3444 State School Block Grant	33,858.33	46,622.48
3446 SB372 Block Grant Reimbursement	0.00	10,932.20
6100 Material Prior Period Revenue Adjustments	59.39	593.09
7810 Education Jobs Fund	486.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	888,728.24	1,129,456.33

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	406,180.61	459,743.04
2XX Personal Services - Employee Benefits	5,176.86	2,676.47
3XX Purchased Professional and Technical Services	2,289.48	4,158.30
4XX Purchased Property Services	0.00	6,881.10
5XX Other Purchased Services	1,520.00	2,120.00
6XX Supplies and Materials	77,411.09	66,815.74
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	31,683.00	32,686.00
2XX Personal Services - Employee Benefits	159.52	186.28
3XX Purchased Professional and Technical Services	4,373.00	4,373.00
5XX Other Purchased Services	1,270.00	12,389.80
6XX Supplies and Materials	595.37	462.24
222X Educational Media Services		
1XX Personal Services - Salaries	22,470.06	23,360.44
2XX Personal Services - Employee Benefits	113.25	133.05
6XX Supplies and Materials	5,840.82	3,706.39
23XX Support Services - General Administration		
1XX Personal Services - Salaries	74,007.61	76,276.54
2XX Personal Services - Employee Benefits	4,833.31	4,543.59
3XX Purchased Professional and Technical Services	13,668.12	8,768.87



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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			
			5XX Other Purchased Services	7,357.90	5,955.26
			6XX Supplies and Materials	13,854.68	13,146.38
			8XX Other Expenditures	3,541.00	3,284.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	30,505.03	19,909.40
			2XX Personal Services - Employee Benefits	144.95	113.47
			3XX Purchased Professional and Technical Services	16,493.50	15,300.00
			5XX Other Purchased Services	307.01	0.00
			810 Dues and Fees	900.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	49,356.39	55,522.78
			2XX Personal Services - Employee Benefits	3,039.58	3,645.09
			3XX Purchased Professional and Technical Services	3,252.19	5,624.29
			4XX Purchased Property Services	45,309.83	55,912.54
			5XX Other Purchased Services	8,564.00	9,249.00
			6XX Supplies and Materials	16,954.08	22,119.99
			7XX Property and Equipment Acquisition	17,831.34	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	62,356.49	58,484.73
			2XX Personal Services - Employee Benefits	289.69	398.99
			6XX Supplies and Materials	2,438.48	1,586.27
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,002.15	5,537.94
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	5,100.00	6,300.00
			2XX Personal Services - Employee Benefits	28.04	35.90
			6XX Supplies and Materials	0.00	41.67
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	32,549.62	42,646.95
			2XX Personal Services - Employee Benefits	1,937.47	3,010.87
			6XX Supplies and Materials	947.83	0.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	67,427.00
			2XX Personal Services - Employee Benefits	0.00	300.00
			6XX Supplies and Materials	0.00	2,808.04



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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 Subtotal	0.00	70,535.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>979,653.35</u>	<u>1,107,791.41</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					68,463.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,129,456.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,107,791.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					90,128.52	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	39,309.82	45,954.11
1190 Penalties and Interest on Taxes	105.57	104.29
1510 Interest Earnings	74.00	0.00
2220 County On-Schedule Trans Reimb	7,623.34	7,061.95
3210 State On-Schedule Trans Reimb	7,623.34	7,061.95
3444 State School Block Grant	984.32	2,398.11
3446 SB372 Block Grant Reimbursement	0.00	1,210.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,720.39	63,791.29

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,000.00	12,399.96
2XX Personal Services - Employee Benefits	1,122.34	1,097.88
25XX Support Services - Business		
1XX Personal Services - Salaries	7,243.84	4,977.31
2XX Personal Services - Employee Benefits	34.12	28.37
3XX Purchased Professional and Technical Services	0.00	4,200.00
27XX Student Transportation Services		
5XX Other Purchased Services	38,122.88	40,500.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,523.18	63,204.02



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						13,380.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,791.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,204.02	(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)						13,967.33	(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
1510 Interest Earnings	162.87	0.00
1611 National School Lunch Program	25,529.69	32,889.76
1900 Other Revenue from Local Sources	40.00	32.50
3220 State Food Services Match	0.00	767.12
4550 Federal Child Nutrition	54,703.50	53,010.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,436.06	86,699.62

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	13,815.25	5,618.18
2XX Personal Services - Employee Benefits	824.54	279.86
5XX Other Purchased Services	0.00	435.00
6XX Supplies and Materials	63,302.29	83,717.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,942.08	90,050.72

Schedule Of Changes Worksheet

Beginning Fund Balance	32,300.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,699.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,050.72	(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)	28,949.36	(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	31,297.75	865.52
1190 Penalties and Interest on Taxes	46.89	33.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,344.64	899.39

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		36,968.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		899.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		37,867.80	(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	107,626.00	135,985.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	107,626.00	135,985.00

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	61,128.75	78,381.50
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,913.11	4,945.74
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,487.48	3,632.49
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	14,081.03	13,610.50
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,510.30	3,536.84
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,576.66	7,050.25
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,015.07	9,578.02
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,039.02	1,145.24
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	759.42	872.28
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,591.18	6,882.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	113,102.02	129,634.96



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

Schedule Of Changes Worksheet

Beginning Fund Balance						29,922.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,985.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						129,634.96	(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)						36,272.48	(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
281 Local Donation	
1900 Other Revenue from Local Sources	2,776.45
329 Multidistrict Cooperative Incentive	
3290 State - Other State Grants	2,845.70
335 Medicaid	
3357 Montana Administrative Claiming Reimbursement	2,198.38
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,375.20
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,208.83
420 Title I Accountability	
4210 Title I, Part A, Accountability	43,024.00
456 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	7,500.00
458 IDEA State Program Improvement	
4580 IDEA, Part D, State Program Improvement	1,016.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,945.16

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

PRC Program Function Object	2013 Value
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	4,445.44
2XX Personal Services - Employee Benefits	798.41
6XX Supplies and Materials	3,131.35
412 Subtotal	8,375.20
413 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	3,200.00
2XX Personal Services - Employee Benefits	515.83
6XX Supplies and Materials	4,493.00
413 Subtotal	8,208.83
420 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	



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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
420 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	36,876.56
2XX Personal Services - Employee Benefits	5,876.27
6XX Supplies and Materials	269.88
	43,022.71
420 Subtotal	
456 IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	6,510.00
2XX Personal Services - Employee Benefits	990.00
	7,500.00
456 Subtotal	
458 IDEA State Program Improvement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,016.60
	68,123.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	

Schedule Of Changes Worksheet

Beginning Fund Balance	17,710.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,945.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,123.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	25,532.35	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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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
281 Local Donation	2,776.45	0.00	2,776.45
329 Multidistrict Cooperative Incentive	2,845.70	0.00	2,845.70
335 Medicaid	2,198.38	0.00	2,198.38
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,375.20	8,375.20	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,208.83	8,208.83	0.00
420 Title I Accountability	43,024.00	43,022.71	1.29
456 IDEA Part B (Trans from Coop)	7,500.00	7,500.00	0.00
458 IDEA State Program Improvement	1,016.60	1,016.60	0.00
Total	75,945.16	68,123.34	7,821.82



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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	74.65	16,322.55
1190 Penalties and Interest on Taxes	29.58	23.50
1510 Interest Earnings	258.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	362.64	16,346.05

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	9,060.00	9,585.00
2XX Personal Services - Employee Benefits	48.06	54.68
3XX Purchased Professional and Technical Services	1,150.00	0.00
6XX Supplies and Materials	3,029.58	2,030.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,287.64	11,669.89

Schedule Of Changes Worksheet

Beginning Fund Balance	32,490.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,346.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,669.89	(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)	37,166.23	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	11,874.33	12,565.57
1190 Penalties and Interest on Taxes	32.41	29.53
1510 Interest Earnings	39.60	0.00
3281 State Technology Aid	1,051.16	1,140.18
3445 State Combined Fund School Block Grant	0.00	5,708.52
3447 SB372 Combined Block Grant Reimbursement	0.00	4,889.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,997.50	24,333.02

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	9,931.40	0.00
6XX Supplies and Materials	8,769.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,701.19	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,203.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,333.02	(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)		25,536.32	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	318.06
1900 Other Revenue from Local Sources	0.00	12,689.37
5110 Sale of Bonds	0.00	9,914,431.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	9,927,438.58

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
8XX Other Expenditures	0.00	33,250.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	71,728.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	104,978.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,927,438.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,978.00	(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)
	9,822,460.58	(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	115,041.99	122,361.09
1190 Penalties and Interest on Taxes	125.63	273.46
1510 Interest Earnings	661.97	200.00
6100 Material Prior Period Revenue Adjustments	4,085.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,914.59	122,834.55

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	17,431.19	20,885.26
4XX Purchased Property Services	1,270.69	8,262.49
6XX Supplies and Materials	6,890.98	0.00
7XX Property and Equipment Acquisition	50,182.86	118,311.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	75,775.72	147,458.75

Schedule Of Changes Worksheet

Beginning Fund Balance	88,109.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,834.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	147,458.75	(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)	63,485.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1XXX Revenues from Student Activities	21,664.87	28,424.02
6100 Material Prior Period Revenue Adjustments	0.00	-425.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,664.87	27,998.27

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	22,446.75	30,525.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,446.75	30,525.77

Schedule Of Changes Worksheet

Beginning Fund Balance	32,148.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,998.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,525.77	(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)	29,620.56	(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	32,365.00	34,499.00
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	448,589.55	478,016.29
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,734.44	6,294.35
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	439.67
XX	XXX 26XX 41X	Energy Utility Services	25,345.80	33,571.26
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,422.88
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,422.88

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,807.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,048.75
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,007.93
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

FY2012-13

Submit ID: 0981-98685913

56 Yellowstone County

0981 Elysian Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	58,484.73	0.00	0.00	0.00	
280	1XXX	2XX	398.99	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	1,586.27	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	5,537.94	0.00	0.00	0.00	
Totals			66,007.93	0.00	0.00	0.00	66,007.93

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

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0981-98685913

56 Yellowstone County
0981 Elysian Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	2,424.00	0.00	6,625.00	0.00	9,049.00
Buildings	1,300,494.00	0.00	118,422.00	0.00	1,418,916.00
Machinery and Equipment	133,567.00	0.00	16,290.00	0.00	149,857.00
Construction in Progress	0.00	0.00	65,103.00	0.00	65,103.00
Totals at Historical Cost	1,436,485.00	0.00	206,440.00	0.00	1,642,925.00
Less Accumulated Depreciation For:					
Building Accum	408,782.00	0.00	22,767.00	0.00	431,549.00
Machinery and Equipment Accum	105,985.00	0.00	7,014.00	0.00	112,999.00
Total Accumulated Depreciation	514,767.00	0.00	29,781.00	0.00	544,548.00
Governmental Activities, Capital Assets, net	921,718.00	0.00	176,659.00	0.00	1,098,377.00

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

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

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

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0981-98685913

56 Yellowstone County

0981 Elysian 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							
05/30/2013	0.00	9,465,000.00	0.00	0.00	9,465,000.00	395,000.00	9,070,000.00
Compensated Absences	19,197.92	1,830.66	0.00	0.00	21,028.58	2,102.86	18,925.72
Total Governmental Activity							
Long-Term Liabilities	19,197.92	9,466,830.66	0.00	0.00	9,486,028.58	397,102.86	9,088,925.72

* 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.