



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 1196-74697332

**56 Yellowstone County  
1196 Yellowstone Academy 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 not later than the 2nd Monday in September (MCA 20-9-211 & MCA

*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:** Jeannie Cantrell

**Phone #:** (406) 656-2198

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

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

**Chair, Board of Trustees:** Nathan Nunberg

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

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

**County Superintendent:** A J Micheletti

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

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

## Software

Accounting Package: Foxie Lady

For FY10 did the district employ a certified special education director? No

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

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



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 1196-74697332

**56 Yellowstone County  
1196 Yellowstone Academy Elem**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
100	Title IV Safe and Drug-Free Schools	FEDERAL	56-0965-16-10	84.186A
102	MISCELLANEOUS	LOCAL	102	NONE
106	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	s358a093313	84.358A
107	VO-ED	LOCAL	107	NONE
108	VO-ED PROJECT INCOME	LOCAL	108	NONE
140	Title II Part A	FEDERAL	56-1196-14-10	84.367
310	Title I, Part A, Improving Basic Programs	FEDERAL	05611963110	84.010A
317	ARRA - Title I Part A	FEDERAL	56-1196-91-10	84.389
319	Title I, Part A, Improving Basic Programs	FEDERAL	5611963109	84.010A
370	Deferred Maintenance & Energy Efficiency	STATE	STMSSR81-SFF-09-0244	NA
473	Public Health Emergency Preparedness	FEDERAL		93.069
600	Title II, Part D, Ed Technology	FEDERAL	56-1196-60-10	84.318
609	Title II, Part D, Ed Technology	FEDERAL	5611966009	84.318
770	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	247,410.76	-213.89		
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)		339.14		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	247,410.76	125.25		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	247,410.76	125.25		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	247,410.76	125.25		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	247,410.76	125.25		



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		-5,942.48	923,213.47	
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)		6,061.00	23,628.00	
06	Other Current Assets (190-210)			108,264.28	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		118.52	1,055,105.75	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,147.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			2,147.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			18,573.58	
48	Fund Balance for Budget (961-970)		118.52	1,034,385.17	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		118.52	1,052,958.75	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		118.52	1,055,105.75	



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				583.20
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				583.20
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				583.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>				583.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				583.20



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,244.78	0.10		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,244.78	0.10		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,244.78	0.10		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,244.78	0.10		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,244.78	0.10		



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				





# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	83,932.91	3,283.37		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	83,932.91	3,283.37		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	83,932.91	3,283.37		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	83,932.91	3,283.37		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	83,932.91	3,283.37		



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Balance Sheet

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



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

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

PRC Revenue	2009 Value	2010 Value
1320 Tuition from Schl Dists Within State	200,861.00	216,492.00
1510 Interest Earnings	5,629.30	3,168.60
1900 Other Revenue from Local Sources	9.21	0.00
3110 Direct State Aid	182,362.50	167,369.75
3111 Quality Educator	64,137.53	66,306.47
3112 At Risk Student	30,151.43	0.00
3113 Indian Education For All	1,672.80	1,591.20
3114 American Indian Achievement Gap	1,800.00	1,000.00
7800 ARRA - State Fiscal Stabilization Fund	0.00	11,799.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	486,623.77	467,727.22

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

PRC Program Function Object	2009 Value	2010 Value
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	504,055.61	456,332.13
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	1,672.80	1,591.20
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	11,799.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	505,728.41	469,722.53



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

**Schedule Of Changes Worksheet**

Beginning Fund Balance	249,406.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	467,727.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	469,722.53	(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)	247,410.76	(5)





# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

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

PRC Revenue	2009 Value	2010 Value
2220 County On-Schedule Trans Reimb	15,390.00	15,390.00
3210 State On-Schedule Trans Reimb	15,390.00	15,390.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,780.00	30,780.00

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

PRC Program Function Object	2009 Value	2010 Value
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	25,774.69	24,351.42
3XX Purchased Professional and Technical Services	160.00	0.00
4XX Purchased Property Services	2,712.97	3,159.32
6XX Supplies and Materials	2,132.34	3,269.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30,780.00	30,780.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	125.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,780.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,780.00	(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	
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		125.25 (5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

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

PRC Revenue	2009 Value	2010 Value
2240 County Retirement Distribution	108,766.00	112,064.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	108,766.00	112,064.00

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

PRC Program Function Object	2009 Value	2010 Value
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	89,776.75	92,503.05
<b>22XX Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,516.11	3,621.75
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	9,541.56	9,827.81
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	5,930.25	6,108.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	108,764.67	112,061.47

### Schedule Of Changes Worksheet

Beginning Fund Balance		115.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		112,064.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		112,061.47	(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)		118.52	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
<b>100 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,522.84
<b>102 MISCELLANEOUS</b>	
1320 Tuition from Schl Dists Within State	724,625.00
1510 Interest Earnings	17,462.33
1900 Other Revenue from Local Sources	210,353.27
3355 Medicaid - Miscellaneous	1,000,000.00
<b>102 Subtotal</b>	1,952,440.60
<b>106 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,069.00
<b>107 VO-ED</b>	
1920 Contributions/Donations from Private Sources	100,000.00
<b>108 VO-ED PROJECT INCOME</b>	
1910 Rentals	8,385.00
<b>140 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,412.00
<b>310 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	326,806.00
<b>317 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	136,774.00
<b>319 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	9,835.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	28,750.00
<b>473 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	1,250.00
<b>600 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	4,273.00
<b>609 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	518.00
<b>770 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	4,394.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,591,429.44

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

PRC Program Function Object	2010 Value
-----------------------------	------------



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2010 Value
100	Title IV Safe and Drug-Free Schools			
	433 Title IV, Part A, Safe & Drug-Free Schools & Communities			
		1XXX Instruction		
			6XX Supplies and Materials	2,522.84
102	MISCELLANEOUS			
	280 Special Education - Local and State			
		1XXX Instruction		
			1XX Personal Services - Salaries	863,162.79
			2XX Personal Services - Employee Benefits	435,893.17
			3XX Purchased Professional and Technical Services	6,263.65
			5XX Other Purchased Services	4,654.83
			6XX Supplies and Materials	42,431.74
		21XX Support Services - Students		
			3XX Purchased Professional and Technical Services	133,866.17
		222X Educational Media Services		
			1XX Personal Services - Salaries	21,674.15
			6XX Supplies and Materials	8,272.97
		23XX Support Services - General Administration		
			3XX Purchased Professional and Technical Services	96,994.82
			5XX Other Purchased Services	6,189.00
			810 Dues and Fees	3,590.00
		24XX Support Services - School Administration		
			1XX Personal Services - Salaries	63,803.04
			2XX Personal Services - Employee Benefits	5,125.27
			5XX Other Purchased Services	15,166.41
			6XX Supplies and Materials	13,448.09
			810 Dues and Fees	2,005.40
		25XX Support Services - Business		
			1XX Personal Services - Salaries	136,595.00
			2XX Personal Services - Employee Benefits	26,912.39
			3XX Purchased Professional and Technical Services	7,800.00
			4XX Purchased Property Services	5,898.48
			5XX Other Purchased Services	6,004.97
			6XX Supplies and Materials	19,062.07
			7XX Property and Equipment Acquisition	12,500.00
			810 Dues and Fees	1,132.00
		26XX Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	64,902.35
			2XX Personal Services - Employee Benefits	10,318.14
			4XX Purchased Property Services	34,756.13
			6XX Supplies and Materials	9,875.62
		27XX Student Transportation Services		
			1XX Personal Services - Salaries	40,997.78
			2XX Personal Services - Employee Benefits	8,637.68



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2010 Value
102	MISCELLANEOUS			
	280	Special Education - Local and State		
		27XX	Student Transportation Services	
			3XX Purchased Professional and Technical Services	440.00
			4XX Purchased Property Services	5,989.11
			5XX Other Purchased Services	2,166.05
			6XX Supplies and Materials	8,116.17
	365	Indian Education for All - OTO & Ongoing		
		1XXX	Instruction	
			6XX Supplies and Materials	106.24
	368	K-12 Education Data Systems		
		24XX	Support Services - School Administration	
			6XX Supplies and Materials	144.66
			<b>102 Subtotal</b>	<b>2,124,896.34</b>
106	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)			
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
		1XXX	Instruction	
			6XX Supplies and Materials	13,069.00
107	VO-ED			
	390	State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction	
			1XX Personal Services - Salaries	136,144.51
			2XX Personal Services - Employee Benefits	19,938.51
			6XX Supplies and Materials	6,451.45
			<b>107 Subtotal</b>	<b>162,534.47</b>
108	VO-ED PROJECT INCOME			
	390	State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction	
			6XX Supplies and Materials	5,886.71
140	Title II Part A			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX	Instruction	
			5XX Other Purchased Services	2,412.00
310	Title I, Part A, Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
			1XX Personal Services - Salaries	232,545.25
			2XX Personal Services - Employee Benefits	74,257.59
			5XX Other Purchased Services	8,042.72
			6XX Supplies and Materials	9,460.66
			8XX Other Expenditures	2,500.00



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
310 Subtotal	326,806.22
317 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	61,034.38
2XX Personal Services - Employee Benefits	25,990.40
4XX Purchased Property Services	30,000.00
5XX Other Purchased Services	369.05
6XX Supplies and Materials	19,378.70
317 Subtotal	136,772.53
319 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,724.19
2XX Personal Services - Employee Benefits	2,110.81
319 Subtotal	9,835.00
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	28,750.00
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
25XX Support Services - Business	
5XX Other Purchased Services	1,250.00
600 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	4,272.95
609 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	518.00
770 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
5XX Other Purchased Services	4,394.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,823,920.06



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,284,344.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,591,429.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,823,920.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	18,573.58	Less Last Year	17,468.91	(4b)		1,104.67	
							1,104.67 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							1,052,958.75 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Title IV Safe and Drug-Free Schools	2,522.84	2,522.84	0.00
102 MISCELLANEOUS	1,952,440.60	2,124,896.34	-172,455.74
106 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	13,069.00	13,069.00	0.00
107 VO-ED	100,000.00	162,534.47	-62,534.47
108 VO-ED PROJECT INCOME	8,385.00	5,886.71	2,498.29
140 Title II Part A	2,412.00	2,412.00	0.00
310 Title I, Part A, Improving Basic Programs	326,806.00	326,806.22	-0.22
317 ARRA - Title I Part A	136,774.00	136,772.53	1.47
319 Title I, Part A, Improving Basic Programs	9,835.00	9,835.00	0.00
370 Deferred Maintenance & Energy Efficiency	28,750.00	28,750.00	0.00
473 Public Health Emergency Preparedness	1,250.00	1,250.00	0.00
600 Title II, Part D, Ed Technology	4,273.00	4,272.95	0.05
609 Title II, Part D, Ed Technology	518.00	518.00	0.00
770 ARRA - IDEA Part B (Trans from Coop)	4,394.00	4,394.00	0.00
<b>Total</b>	<u>2,591,429.44</u>	<u>2,823,920.06</u>	<u>-232,490.62</u>



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

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

PRC Revenue	2009 Value	2010 Value
3281 State Technology Aid	1,067.16	496.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,067.16	496.21

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

PRC Program Function Object	2009 Value	2010 Value
465 Federal Miscellaneous Grants from OPI 1XXX Instruction 6XX Supplies and Materials	5,409.74	238.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,409.74	238.06

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,986.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	496.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	238.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,244.78	(5)





# Trustees' Financial Summary

## FY2009-10

Submit ID: 1196-74697332

**56 Yellowstone County**  
**1196 Yellowstone Academy Elem**

### Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	807,892.66	807,109.09
XX	39X 1XXX 112	Certified Teacher Staff Salaries	91,150.30	100,423.95
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,007,396.70	1,081,244.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,364.68	22,604.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,804.85	1,885.90
XX	XXX 26XX 41X	Energy Utility Services	36,835.75	34,035.51
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	3,500.00	3,000.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion

### Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion  
[(c) \* (1.33)] + [(d) \* (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 456,332.13
- 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 FY2012 Maximum Budget: 75%**



# Trustees' Financial Summary

## FY2009-10

Submit ID: 1196-74697332

**56 Yellowstone County**  
**1196 Yellowstone Academy Elem**

### Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	456,332.13	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			456,332.13	0.00	0.00	0.00	456,332.13

*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 FY10.



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Machinery and Equipment	59,288.92	0.00	12,500.00	14,995.00	56,793.92
Totals at Historical Cost	59,288.92	0.00	12,500.00	14,995.00	56,793.92
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	40,182.22	0.01	4,949.34	13,495.50	31,636.07
Total Accumulated Depreciation	40,182.22	0.01	4,949.34	13,495.50	31,636.07
Governmental Activities, Capital Assets, net	19,106.70	-0.01	7,550.66	1,499.50	25,157.85

\* 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 FY2010	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2010			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2009-10

Submit ID: 1196-74697332

56 Yellowstone County  
1196 Yellowstone Academy Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
<b>Governmental Activities*</b>							
Compensated Absences	55,024.90	7,534.38	0.00	0.00	62,559.28	9,383.89	53,175.39
Total Governmental Activity Long-Term Liabilities	55,024.90	7,534.38	0.00	0.00	62,559.28	9,383.89	53,175.39

\* 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.