



# Trustees' Financial Summary

FY2011-12

Submit ID: 0705-55583946

**38 Powder River County  
0705 Broadus 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:** Darlene Wash

**Phone #:** (406) 436-2658

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

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

**Chair, Board of Trustees:** Craig Randall

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

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

**County Superintendent:** Charlotte Miller

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
160	Aggregate Reim/Indirects	LOCAL		Local
420	Title I, Part A, Accountability	FEDERAL	4200	84.348A
437	Rural Low Income (Title VI-B-2)	FEDERAL	4370	84.358B



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	132,051.38	37,740.22		-5,456.94
02	Taxes Receivable - Real and Personal (120-149)	12,007.85	2,352.15		
03	Taxes Receivable - Protested (150-159)	3,064.42	241.29		
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>	147,123.65	40,333.66		-5,456.94
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,072.27	2,593.44		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	15,072.27	2,593.44		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	132,051.38	37,740.22		-5,456.94
52	<b>TOTAL FUND BALANCE/EQUITY</b>	132,051.38	37,740.22		-5,456.94
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	147,123.65	40,333.66		-5,456.94



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		52,912.37	125,151.58	
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>		52,912.37	125,151.58	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		52,912.37	125,151.58	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		52,912.37	125,151.58	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		52,912.37	125,151.58	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				11,776.27
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>				11,776.27
<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				11,776.27
52	<b>TOTAL FUND BALANCE/EQUITY</b>				11,776.27
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				11,776.27



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



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## 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)	39,785.14	45,909.53		52.48
02	Taxes Receivable - Real and Personal (120-149)				58.33
03	Taxes Receivable - Protested (150-159)				19.12
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>	39,785.14	45,909.53		129.93
<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)				77.45
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				77.45
<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	39,785.14	45,909.53		52.48
52	<b>TOTAL FUND BALANCE/EQUITY</b>	39,785.14	45,909.53		52.48
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	39,785.14	45,909.53		129.93



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## 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)		127,457.41		
02	Taxes Receivable - Real and Personal (120-149)		0.11		
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>		127,457.52		
<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)		0.11		
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>		0.11		
<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		127,457.41		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		127,457.41		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		127,457.52		



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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)
<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>				



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



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		100,027.28		
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>		100,027.28		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		100,027.28		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		100,027.28		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		100,027.28		



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## 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)				
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				



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## 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>				



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## 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				



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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	2011 Value	2012 Value
1111 District Levy - Real Property	284,043.82	416,048.72
1112 District Levy - Personal Property	18,003.32	17,367.52
1113 District Levy - Heavy Motor Vehicles	519.38	2,763.73
1190 Penalties and Interest on Taxes	618.12	563.96
1510 Interest Earnings	686.50	331.55
3110 Direct State Aid	421,005.21	466,896.31
3111 Quality Educator	54,567.40	48,264.37
3112 At Risk Student	0.00	4,557.55
3113 Indian Education For All	3,957.60	3,631.20
3114 American Indian Achievement Gap	1,000.00	2,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	33,323.31	29,333.77
3120 State Guaranteed Tax Base Aid	139,050.65	125,705.32
3444 State School Block Grant	62,716.25	62,716.25
3460 Montana Oil and Gas Tax	250,633.23	70,882.45
3730 HB645 State Special Education Allowable Costs	1,537.43	0.00
7800 ARRA - State Fiscal Stabilization Fund	47,505.17	0.00
7810 Education Jobs Fund	39,708.42	547.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,358,875.81</b>	<b>1,252,210.29</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	419,591.75	511,383.11
2XX Personal Services - Employee Benefits	126,384.09	101,908.97
3XX Purchased Professional and Technical Services	10,685.18	3,690.79
4XX Purchased Property Services	498.09	3,100.70
5XX Other Purchased Services	109.10	77.83
6XX Supplies and Materials	39,774.69	6,145.05
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	24,420.36	27,735.11
2XX Personal Services - Employee Benefits	142.67	44.56
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	49,262.16	53,584.72
2XX Personal Services - Employee Benefits	12,460.95	11,924.36
4XX Purchased Property Services	27.92	0.00
6XX Supplies and Materials	6,787.13	5,600.90
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	28,560.00	31,741.59
2XX Personal Services - Employee Benefits	6,009.66	7,367.52



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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	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			3XX Purchased Professional and Technical Services	4,011.78	6,685.81
			5XX Other Purchased Services	9,022.73	5,488.09
			6XX Supplies and Materials	1,203.49	1,380.91
			810 Dues and Fees	3,280.50	1,880.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	61,828.51	64,939.07
			2XX Personal Services - Employee Benefits	19,627.21	20,752.76
			3XX Purchased Professional and Technical Services	107.50	0.00
			5XX Other Purchased Services	420.04	64.67
			6XX Supplies and Materials	1,844.05	404.28
			810 Dues and Fees	202.50	141.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	19,567.24	22,378.77
			2XX Personal Services - Employee Benefits	5,965.83	6,844.72
			3XX Purchased Professional and Technical Services	0.00	35.00
			5XX Other Purchased Services	80.79	0.00
			6XX Supplies and Materials	1,082.66	1,496.49
			810 Dues and Fees	75.00	75.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	61,380.22	69,920.52
			2XX Personal Services - Employee Benefits	23,795.33	25,558.91
			3XX Purchased Professional and Technical Services	2,381.24	35,004.47
			4XX Purchased Property Services	40,663.42	24,053.08
			5XX Other Purchased Services	10,718.19	11,945.00
			6XX Supplies and Materials	34,274.81	34,279.59
			7XX Property and Equipment Acquisition	31,270.00	17,160.00
	<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	0.00	154.92
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	45,629.16	64,380.77
			2XX Personal Services - Employee Benefits	9,441.22	7,394.88
			5XX Other Purchased Services	0.00	46.26
			6XX Supplies and Materials	481.74	815.14
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	2,998.45	2,583.27
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	4,579.50	5,261.33
			2XX Personal Services - Employee Benefits	284.27	0.00
			4XX Purchased Property Services	1,898.03	8,116.15
			6XX Supplies and Materials	2,638.71	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0705-55583946

38 Powder River County  
0705 Broadus Elem

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	9,148.88	10,686.81
			2XX Personal Services - Employee Benefits	55.95	19.21
			5XX Other Purchased Services	0.00	229.75
			6XX Supplies and Materials	3,277.04	876.93
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	47,505.17	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	39,708.42	547.59
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	17,619.80	18,318.40
			5XX Other Purchased Services	109.68	0.00
			6XX Supplies and Materials	479.19	453.07
<b>910</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	20,500.00	0.00
			3XX Purchased Professional and Technical Services	1,500.00	0.00
			4XX Purchased Property Services	1,383.00	0.00
			6XX Supplies and Materials	520.00	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	800.00	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	800.00	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	800.00	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	1,500.00	0.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	800.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	2,100.00	0.00
			4XX Purchased Property Services	60,129.00	0.00
			7XX Property and Equipment Acquisition	17,968.00	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	700.00	0.00
	<b>999 Undistributed</b>				



# Trustees' Financial Summary

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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	2011 Value	2012 Value
910	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	5,500.00	0.00
			<b>910 Subtotal</b>	<u>115,000.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>1,358,372.00</u></u>	<u><u>1,234,677.83</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					114,518.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,252,210.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,234,677.83	(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)					132,051.38	(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	2011 Value	2012 Value
1111 District Levy - Real Property	39,901.02	77,732.17
1112 District Levy - Personal Property	2,975.95	2,732.22
1113 District Levy - Heavy Motor Vehicles	68.54	512.77
1190 Penalties and Interest on Taxes	82.38	86.98
1510 Interest Earnings	71.02	29.18
2220 County On-Schedule Trans Reimb	5,000.00	5,047.00
3210 State On-Schedule Trans Reimb	5,032.13	5,872.98
3444 State School Block Grant	3,522.03	3,522.03
3460 Montana Oil and Gas Tax	31,016.19	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>87,669.26</b>	<b>95,535.33</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	7,140.00	6,051.20
2XX Personal Services - Employee Benefits	39.71	18.96
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,407.12	3,735.00
2XX Personal Services - Employee Benefits	13.41	11.70
<b>27XX Student Transportation Services</b>		
3XX Purchased Professional and Technical Services	299.00	0.00
5XX Other Purchased Services	10,064.25	3,065.02
8XX Other Expenditures	42,000.00	55,230.00
<b>910</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	20,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>83,963.49</b>	<b>68,111.88</b>



# Trustees' Financial Summary

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38 Powder River County

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						10,316.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						95,535.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,111.88	(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)						37,740.22	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	10.99	2.92
1611 National School Lunch Program	55,287.13	67,287.96
1900 Other Revenue from Local Sources	266.58	442.91
4550 Federal Child Nutrition	37,167.12	35,104.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	92,731.82	102,838.04

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	33,577.21	34,016.89
2XX Personal Services - Employee Benefits	7,662.57	3,124.37
3XX Purchased Professional and Technical Services	200.00	0.00
4XX Purchased Property Services	0.00	622.00
6XX Supplies and Materials	55,736.89	67,073.28
810 Dues and Fees	64.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	97,241.17	104,836.54

### Schedule Of Changes Worksheet

Beginning Fund Balance						-3,458.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						102,838.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,836.54 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-5,456.94 (5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	366.50	171.06
2240 County Retirement Distribution	135,242.46	85,006.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	135,608.96	85,177.16

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	76,747.62	83,918.19
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,851.17	4,903.32
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	9,186.48	11,340.64
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,514.86	4,355.06
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	10,330.32	10,716.63
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,617.06	3,915.44
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,875.42	9,507.03
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	0.00	440.69
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,807.22	11,126.60
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	398.51	442.66
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	836.09	929.62
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	2,955.58	2,734.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	128,120.33	144,330.72



# Trustees' Financial Summary

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						112,065.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						85,177.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						144,330.72	(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)						52,912.37	(5)



# Trustees' Financial Summary

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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	2012 Value
<b>160 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	106.86
1900 Other Revenue from Local Sources	52,927.61
	53,034.47
<b>160 Subtotal</b>	
<b>420 Title I, Part A, Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	79,162.14
<b>437 Rural Low Income (Title VI-B-2)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	8,635.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	140,831.61

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

PRC Program Function Object	2012 Value
<b>160 Aggregate Reim/Indirects</b>	
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	4,657.79
8XX Other Expenditures	270.50
	4,928.29
<b>160 Subtotal</b>	
<b>420 Title I, Part A, Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	50,936.00
2XX Personal Services - Employee Benefits	22,073.73
6XX Supplies and Materials	1,255.27
	74,265.00
<b>420 Subtotal</b>	
<b>437 Rural Low Income (Title VI-B-2)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,123.00
2XX Personal Services - Employee Benefits	1,602.61
	13,725.61
<b>437 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	92,918.90



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						77,238.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						140,831.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,918.90	(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)						125,151.58	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
160 Aggregate Reim/Indirects	53,034.47	4,928.29	48,106.18
420 Title I, Part A, Accountability	79,162.14	74,265.00	4,897.14
437 Rural Low Income (Title VI-B-2)	8,635.00	13,725.61	-5,090.61
<b>Total</b>	<u>140,831.61</u>	<u>92,918.90</u>	<u>47,912.71</u>



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

### 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	23.71	19.53
5300 Operating Transfers from Other Funds	5,500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>5,523.71</u>	<u>19.53</u>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		11,756.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19.53	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		11,776.27	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	52.53	33.12
3281 State Technology Aid	1,274.95	1,181.69
3460 Montana Oil and Gas Tax	0.00	33,586.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,327.48	34,801.75

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	2,066.00	7,723.06
2XX Personal Services - Employee Benefits	12.87	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,078.87	7,723.06

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,706.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,801.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,723.06	(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)	39,785.14	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	60.41	61.58
3445 State Combined Fund School Block Grant	2,021.69	2,021.69
3460 Montana Oil and Gas Tax	0.00	10,898.46
9710 Residual Equity Transfers In	20,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,082.10	12,981.73

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	32,927.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,981.73	(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)
Total	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Total	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,909.53	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1111 District Levy - Real Property	2,085.59	1,840.75
1112 District Levy - Personal Property	139.34	107.70
1113 District Levy - Heavy Motor Vehicles	3.84	12.48
1190 Penalties and Interest on Taxes	4.06	2.92
1510 Interest Earnings	0.81	1.13
3460 Montana Oil and Gas Tax	1,880.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,114.00	1,964.98

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2,884.84	3,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,884.84	3,200.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,287.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,964.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,200.00	(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)
	52.48	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	308.05	215.59
3460 Montana Oil and Gas Tax	0.00	126,888.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	308.05	127,104.19

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	6,833.33
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	80,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	86,833.33

### Schedule Of Changes Worksheet

Beginning Fund Balance	87,186.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,104.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,833.33	(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)
	127,457.41	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	27.28
5300 Operating Transfers from Other Funds	0.00	80,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	20,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	100,027.28

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,027.28	(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)	100,027.28	(5)



# Trustees' Financial Summary

## FY2011-12

Submit ID: 0705-55583946

**38 Powder River County**  
**0705 Broadus Elem**

### Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	28,716.35	63,215.75
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	15,168.27	547.59
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	535,051.09	533,134.17
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,197.65	4,396.08
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	372.33	103.88
XX	XXX 26XX 41X	Energy Utility Services	19,159.18	15,431.73
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2011-12

Submit ID: 0705-55583946

38 Powder River County  
0705 Broadus Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	23,485.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	23,485.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,828.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,819.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	75,220.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	64,380.77	0.00	0.00	0.00	
280	1XXX	2XX	7,394.88	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	46.26	0.00	0.00	0.00	
280	1XXX	6XX	815.14	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	2,583.27	0.00	0.00	0.00	
<b>Totals</b>			75,220.32	0.00	0.00	0.00	75,220.32

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

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



# Trustees' Financial Summary

FY2011-12

Submit ID: 0705-55583946

38 Powder River County  
0705 Broadus Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	21,000.00	0.00	0.00	0.00	21,000.00
Land Improvements	6,600.00	0.00	0.00	0.00	6,600.00
Buildings	537,602.70	0.00	0.00	0.00	537,602.70
*** Machinery and Equipment	299,436.13	0.00	0.00	5,837.52	293,598.61
Totals at Historical Cost	864,638.83	0.00	0.00	5,837.52	858,801.31
Less Accumulated Depreciation For:					
Improvement Accum	4,290.00	0.00	0.00	0.00	4,290.00
Building Accum	355,453.67	0.00	0.00	0.00	355,453.67
Machinery and Equipment Accum	258,127.77	0.00	0.00	0.00	258,127.77
Total Accumulated Depreciation	617,871.44	0.00	0.00	0.00	617,871.44
Governmental Activities, Capital Assets, net	246,767.39	0.00	0.00	5,837.52	240,929.87

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

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

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	13,848.00	0.00	0.00
Operations and Maintenance (26XX)	31,591.90	0.00	0.00
Unallocated	235,175.66	0.00	0.00
Total Depreciation for FY2012	280,615.56	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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38 Powder River County

0705 Broadus Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	37,106.79	4,831.55	0.00	0.00	41,938.34	0.00	41,938.34
Special Improvements (SIDs)	3,000.00	200.00	0.00	0.00	3,200.00	0.00	3,200.00
Total Governmental Activity							
Long-Term Liabilities	40,106.79	5,031.55	0.00	0.00	45,138.34	0.00	45,138.34

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

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

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