



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0978-44066242**

**56 Yellowstone County  
0978 Broadview 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:** Terri Reinhardt

**Phone #:** (406) 667-2337

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

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

**Chair, Board of Trustees:** Glenn Beckett

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

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

**County Superintendent:** Max R. Lenington

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
001	Miscellaneous Aggregate	LOCAL		
312	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	SR358A040546	84.358A
313	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	SR358A040546	84.358A
362	State OTO Indian Education for All	STATE	2007b	state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE	state	state
368	K-12 Education Data System	STATE	state	
418	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	SR358A040546	84.358A
420	Title I Improving Basic Programs	FEDERAL		84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
432	Title III Part A English Language Acquisition	FEDERAL	5409454106	84.365A
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I, Part A Academic Achievement	FEDERAL		84.010
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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)	176,226.39	27,870.86	62,533.46	22,336.38
02	Taxes Receivable - Real and Personal (120-149)	3,148.50	298.76	218.93	
03	Taxes Receivable - Protested (150-159)	129,285.17	10,960.73	6,326.48	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	9,128.90	2,364.11	661.22	7,214.26
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>	317,788.96	41,494.46	69,740.09	29,550.64
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	248.44	266.97		
25	Deferred Revenue (680)	132,433.67	11,259.49	6,545.41	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	132,682.11	11,526.46	6,545.41	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,486.67		46,936.92	415.96
48	Fund Balance for Budget	169,620.18	29,968.00	16,257.76	29,134.68
52	<b>TOTAL FUND BALANCE/EQUITY</b>	185,106.85	29,968.00	63,194.68	29,550.64
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	317,788.96	41,494.46	69,740.09	29,550.64



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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)	1,085.53	38,620.87	7,867.80	
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)		3,206.91	7,948.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,085.53	41,827.78	15,815.80	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		192.35		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		192.35		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			344.98	
48	Fund Balance for Budget	1,085.53	41,635.43	15,470.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,085.53	41,635.43	15,815.80	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,085.53	41,827.78	15,815.80	



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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)			823.16	1,321.31
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>			823.16	1,321.31
<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			823.16	1,321.31
52	<b>TOTAL FUND BALANCE/EQUITY</b>			823.16	1,321.31
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			823.16	1,321.31



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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)	14,628.32	2,388.78		
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>	14,628.32	2,388.78		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	100.00			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	100.00			
<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	14,528.32	2,388.78		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,528.32	2,388.78		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,628.32	2,388.78		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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)	2,036.39	25,867.34		
02	Taxes Receivable - Real and Personal (120-149)		176.31		
03	Taxes Receivable - Protested (150-159)		3,131.36		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		525.59		
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>	2,036.39	29,700.60		
<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)		3,307.67		
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>		3,307.67		
<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	2,036.39	26,392.93		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,036.39	26,392.93		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,036.39	29,700.60		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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				
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

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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)	17,100.66	64,711.88		
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>	17,100.66	64,711.88		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	17,100.66	64,711.88		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	17,100.66	64,711.88		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,100.66	64,711.88		



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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	2011 Value	2012 Value
1110 District Tax Levy	399,234.55	425,546.37
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,949.19	15,208.22
1190 Penalties and Interest on Taxes	349.52	453.66
1510 Interest Earnings	2,255.52	1,437.23
1900 Other Revenue from Local Sources	313.58	304.32
3110 Direct State Aid	258,672.62	299,449.38
3111 Quality Educator	40,184.82	43,153.81
3112 At Risk Student	0.00	5,310.18
3113 Indian Education For All	2,346.00	2,264.40
3115 State Spec Ed Allowable Cost Pymt to Districts	19,369.95	20,653.96
3444 State School Block Grant	13,432.45	13,432.45
3730 HB645 State Special Education Allowable Costs	976.82	0.00
7800 ARRA - State Fiscal Stabilization Fund	29,187.97	0.00
7810 Education Jobs Fund	24,397.52	351.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>794,670.51</b>	<b>827,565.18</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	387,589.30	414,058.10
2XX Personal Services - Employee Benefits	22,018.12	45,210.90
3XX Purchased Professional and Technical Services	54.45	11.24
4XX Purchased Property Services	586.95	1,845.13
5XX Other Purchased Services	2,540.48	2,065.41
6XX Supplies and Materials	20,438.59	20,537.23
810 Dues and Fees	90.00	190.50
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	22,155.04	22,857.85
2XX Personal Services - Employee Benefits	2,950.60	3,135.71
3XX Purchased Professional and Technical Services	2,738.50	2,848.00
6XX Supplies and Materials	1,108.04	812.07
<b>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	0.00	10.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	11,538.00	12,131.64
2XX Personal Services - Employee Benefits	1,494.10	1,572.42
6XX Supplies and Materials	373.78	666.36
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	39,289.84	34,049.74



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits	8,536.25	6,719.76
			3XX Purchased Professional and Technical Services	4,202.88	5,647.75
			4XX Purchased Property Services	292.89	423.64
			5XX Other Purchased Services	5,694.69	5,498.04
			6XX Supplies and Materials	4,452.71	5,378.10
			810 Dues and Fees	1,108.50	200.00
			8XX Other Expenditures	12.50	0.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	15,748.65	15,331.66
			2XX Personal Services - Employee Benefits	2,645.93	2,482.51
			3XX Purchased Professional and Technical Services	7,292.00	7,156.00
			5XX Other Purchased Services	185.12	298.21
			6XX Supplies and Materials	1,418.02	3,529.27
			810 Dues and Fees	75.00	75.00
			8XX Other Expenditures	12.50	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	32,081.32	30,500.31
			2XX Personal Services - Employee Benefits	6,225.68	6,023.01
			3XX Purchased Professional and Technical Services	0.00	325.00
			4XX Purchased Property Services	36,934.40	45,579.14
			5XX Other Purchased Services	5,146.60	4,297.80
			6XX Supplies and Materials	24,717.88	31,277.99
			8XX Other Expenditures	15.50	15.50
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	950.17	456.11
			2XX Personal Services - Employee Benefits	77.51	18.06
			4XX Purchased Property Services	0.00	85.94
			6XX Supplies and Materials	200.00	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	34,741.03	37,683.11
			2XX Personal Services - Employee Benefits	5,558.12	8,601.28
			5XX Other Purchased Services	0.00	108.30
			6XX Supplies and Materials	4,102.01	3,264.67
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	1,905.09	1,838.09
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	11,222.79	8,376.95
			2XX Personal Services - Employee Benefits	1,541.35	1,221.69
			6XX Supplies and Materials	1,020.52	292.27
	<b>710 School Sponsored Extracurricular Activities</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			6XX Supplies and Materials	19.50	114.00
			810 Dues and Fees	81.00	85.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,025.69	572.64
			2XX Personal Services - Employee Benefits	165.25	37.07
			4XX Purchased Property Services	2,204.29	697.93
			6XX Supplies and Materials	1,079.00	767.03
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,964.71	5,510.98
			2XX Personal Services - Employee Benefits	32.81	32.00
			6XX Supplies and Materials	19.50	718.75
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	29,187.97	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	24,397.52	351.20
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	16,472.14	17,154.54
			2XX Personal Services - Employee Benefits	3,183.02	3,190.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				816,915.80	823,939.48



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County

0978 Broadview Elem

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						179,851.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						827,565.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						823,939.48	(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	15,486.67	Less Last Year	13,856.90	(4b)		1,629.77	
						1,629.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						185,106.85	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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	2011 Value	2012 Value
1110 District Tax Levy	37,585.75	40,397.78
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	318.53	1,252.09
1190 Penalties and Interest on Taxes	27.54	40.20
1510 Interest Earnings	233.50	94.88
2220 County On-Schedule Trans Reimb	25,720.69	29,429.21
3210 State On-Schedule Trans Reimb	25,720.78	29,397.44
3444 State School Block Grant	20.25	20.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>89,627.04</b>	<b>100,631.85</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	3,339.96	10,500.00
2XX Personal Services - Employee Benefits	655.07	2,142.51
3XX Purchased Professional and Technical Services	295.00	295.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	1,749.83	3,832.83
2XX Personal Services - Employee Benefits	290.32	617.19
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	17,028.50	26,606.50
2XX Personal Services - Employee Benefits	3,437.60	4,307.12
3XX Purchased Professional and Technical Services	348.84	341.04
4XX Purchased Property Services	3,007.63	6,726.47
5XX Other Purchased Services	48,277.35	30,936.39
6XX Supplies and Materials	7,631.55	16,756.68
8XX Other Expenditures	5.00	15.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>86,066.65</b>	<b>103,077.06</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						32,413.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,631.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,077.06	(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)						29,968.00	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	21,659.81	30,662.88
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	177.85	677.71
1190 Penalties and Interest on Taxes	15.08	23.58
1510 Interest Earnings	947.43	424.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,800.17	31,788.58

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	44,472.84	47,954.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	44,472.84	47,954.31

### Schedule Of Changes Worksheet

Beginning Fund Balance	76,896.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,788.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,954.31	(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                      46,936.92    Less Last Year                      44,472.84                      (4b)                      2,464.08		
	2,464.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,194.68	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

## 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	216.45	228.47
1621 Lunch Sales	19,376.00	19,651.51
1632 Daily Adult Sales	2,012.00	2,452.50
1900 Other Revenue from Local Sources	13.59	0.00
3220 State Food Services Match	0.00	87.31
4550 Federal Child Nutrition	46,711.48	52,084.80
4555 School Foods Summer Program - 10.559	15,696.83	12,680.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>84,026.35</b>	<b>87,184.92</b>

### 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	745.59	1,800.38
2XX Personal Services - Employee Benefits	60.83	120.02
3XX Purchased Professional and Technical Services	20.00	29.25
4XX Purchased Property Services	4,737.71	5,332.70
5XX Other Purchased Services	26,778.84	28,503.35
6XX Supplies and Materials	46,664.41	46,319.31
810 Dues and Fees	320.16	68.50
8XX Other Expenditures	458.02	440.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>79,785.56</b>	<b>82,614.31</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						24,564.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,184.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						82,614.31	(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	415.96	Less Last Year	0.00	(4b)		415.96	
						415.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,550.64	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	14.28	8.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14.28	8.89

### 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	1,076.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year            0.00                    (4a)	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)	1,085.53	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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	2011 Value	2012 Value
1510 Interest Earnings	588.28	309.65
2240 County Retirement Distribution	84,359.27	89,728.16
6100 Material Prior Period Revenue Adjustments	-4,930.62	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>80,016.93</b>	<b>90,037.81</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>		
2XX Personal Services - Employee Benefits	63,478.23	61,573.74
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,342.94	3,439.84
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	1,739.23	1,722.46
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	6,214.22	6,580.37
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6.61	0.00
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,483.81	2,646.19
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,308.35	3,472.36
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,039.75	3,104.64
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,866.69	6,007.59
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	940.76	1,093.83
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	225.47	75.23
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	698.08	906.44
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	2,350.17	2,515.46



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	92,694.31	93,138.15
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		44,735.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		90,037.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		93,138.15	(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)		41,635.43	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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	2012 Value
<b>001 Miscellaneous Aggregate</b>	
1900 Other Revenue from Local Sources	3,563.94
<b>312 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	28,934.18
<b>313 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,075.00
<b>418 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,154.31
<b>420 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	48,988.44
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,404.00
<b>432 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	2,502.00
<b>465 Title I, Part A Academic Achievement</b>	
4650 Federal Miscellaneous Grants from OPI	3,897.00
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	12.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	111,531.60

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

PRC Program Function Object	2012 Value
<b>001 Miscellaneous Aggregate</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	200.00
<b>23XX Support Services - General Administration</b>	
2XX Personal Services - Employee Benefits	750.00
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	151.76
<b>001 Subtotal</b>	1,101.76
<b>312 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	226.00
4XX Purchased Property Services	250.00
6XX Supplies and Materials	15,108.49



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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	2012 Value
<b>312 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	12,764.76
5XX Other Purchased Services	120.00
	28,469.25
<b>312 Subtotal</b>	
<b>313 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	1,897.24
<b>362 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
810 Dues and Fees	1,250.00
<b>366 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	9,559.00
6XX Supplies and Materials	1,140.33
	10,699.33
<b>366 Subtotal</b>	
<b>367 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,113.94
<b>368 K-12 Education Data System</b>	
<b>368 K-12 Education Data Systems</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	80.73
<b>418 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	475.32
6XX Supplies and Materials	16,321.68
	16,797.00
<b>418 Subtotal</b>	
<b>420 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	35,663.34
2XX Personal Services - Employee Benefits	12,535.26
6XX Supplies and Materials	4,183.06



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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	2012 Value
			420 Subtotal	52,381.66
430	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	5,403.36
432	Title III Part A English Language Acquisition			
	432 Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX Instruction		
			6XX Supplies and Materials	1,975.27
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	881.10
			432 Subtotal	2,856.37
456	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	3,500.00
465	Title I, Part A Academic Achievement			
	465 Federal Miscellaneous Grants from OPI			
		1XXX Instruction		
			6XX Supplies and Materials	555.00
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	1,043.90
			465 Subtotal	1,598.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				130,149.54



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						35,505.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,531.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						130,149.54	(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	344.98	Less Last Year	1,416.41	(4b)		-1,071.43	
						-1,071.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,815.80	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous Aggregate	3,563.94	1,101.76	2,462.18
312 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	28,934.18	28,469.25	464.93
313 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,075.00	1,897.24	4,177.76
362 State OTO Indian Education for All	0.00	1,250.00	-1,250.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	10,699.33	-10,699.33
367 State OTO FullTime Kindergarten Startup	0.00	4,113.94	-4,113.94
368 K-12 Education Data System	0.00	80.73	-80.73
418 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,154.31	16,797.00	-4,642.69
420 Title I Improving Basic Programs	48,988.44	52,381.66	-3,393.22
430 Title II, Part A, Teacher/Principal Train/Recruit	5,404.00	5,403.36	0.64
432 Title III Part A English Language Acquisition	2,502.00	2,856.37	-354.37
456 IDEA Part B (Trans from Coop)	0.00	3,500.00	-3,500.00
465 Title I, Part A Academic Achievement	3,897.00	1,598.90	2,298.10
750 ARRA - IDEA Part B (Trans from Coop)	12.73	0.00	12.73
<b>Total</b>	<b>111,531.60</b>	<b>130,149.54</b>	<b>-18,617.94</b>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	27.71	15.68
1910 Rentals	2,774.19	1,690.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,801.90	1,705.70

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	2,231.78	1,199.28
6XX Supplies and Materials	29.10	1,912.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,260.88	3,112.16

### Schedule Of Changes Worksheet

Beginning Fund Balance		2,229.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,705.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,112.16	(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)		823.16	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

## 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	23.52	10.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>23.52</u>	<u>10.82</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	506.22	0.00
2XX Personal Services - Employee Benefits	3.35	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>509.57</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		1,310.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,321.31	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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	2011 Value	2012 Value
1510 Interest Earnings	189.80	123.74
3281 State Technology Aid	789.01	777.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	978.81	901.31

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	234.81
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	500.00
2XX Personal Services - Employee Benefits	0.00	2.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	737.51

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,364.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	901.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	737.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	14,528.32	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

## 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	30.23	17.90
1900 Other Revenue from Local Sources	0.00	120.00
3445 State Combined Fund School Block Grant	556.46	556.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>586.69</b>	<b>694.36</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	937.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>937.96</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		2,632.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		694.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		937.96	(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)
		2,388.78	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

### 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	26.80	16.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26.80	16.68

#### 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	2,019.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.68	(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)	2,036.39	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

## 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
1110 District Tax Levy	22,531.99	24,059.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	129.44	225.80
1190 Penalties and Interest on Taxes	7.04	16.19
1510 Interest Earnings	75.89	90.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,744.36	24,392.30

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	16,721.81	0.00
6XX Supplies and Materials	2,823.89	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	12,886.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,545.70	12,886.44

### Schedule Of Changes Worksheet

Beginning Fund Balance		14,887.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,392.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,886.44	(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)		26,392.93	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview 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	25,243.56	25,496.01
XX	39X 1XXX 112	Certified Teacher Staff Salaries	11,183.76	8,350.92
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	464,247.71	467,729.58
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,847.60	28,567.26
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,039.58	774.94
XX	XXX 26XX 41X	Energy Utility Services	14,727.37	14,949.82
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	12,886.44
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: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,711.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,711.05

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,569.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,063.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,495.45
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

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	37,683.11	0.00	0.00	0.00	
280	1XXX	2XX	8,601.28	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	108.30	0.00	0.00	0.00	
280	1XXX	6XX	3,264.67	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,838.09	0.00	0.00	0.00	
<b>Totals</b>			51,495.45	0.00	0.00	0.00	51,495.45

*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: 0978-44066242

56 Yellowstone County  
0978 Broadview Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	323.00	0.00	0.00	0.00	323.00
Buildings	623,166.00	0.00	0.00	0.00	623,166.00
Machinery and Equipment	228,463.00	0.00	44,473.00	0.00	272,936.00
Totals at Historical Cost	851,952.00	0.00	44,473.00	0.00	896,425.00
Less Accumulated Depreciation For:					
Building Accum	290,043.00	0.00	10,605.00	0.00	300,648.00
Machinery and Equipment Accum	105,973.00	0.00	21,868.00	0.00	127,841.00
Total Accumulated Depreciation	396,016.00	0.00	32,473.00	0.00	428,489.00
Governmental Activities, Capital Assets, net	455,936.00	0.00	12,000.00	0.00	467,936.00

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

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

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	10,012.00	0.00	0.00
Support Services Students (21XX)	58.00	0.00	0.00
Support Services Staff (22XX)	332.00	0.00	0.00
General Administration (23XX)	1,303.00	0.00	0.00
Financial Administration (25XX)	52.00	0.00	0.00
Operations and Maintenance (26XX)	2,739.00	0.00	0.00
Transportation (27XX)	19,286.00	0.00	0.00
Food Service (31XX)	532.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,266.00	0.00	0.00
Unallocated	555.00	0.00	0.00
Total Depreciation for FY2012	36,135.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0978-44066242

56 Yellowstone County

0978 Broadview 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	53,665.92	3,862.89	0.00	0.00	57,528.81	0.00	57,528.81
Total Governmental Activity							
Long-Term Liabilities	53,665.92	3,862.89	0.00	0.00	57,528.81	0.00	57,528.81

\* 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.