



# Trustees' Financial Summary

FY2012-13

Submit ID: 0705-72821030

**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:** Dixie Mitchell

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
100	LGST	LOCAL		
300	Vo Ed All Career & Tech Ed Programs	STATE		State
421	Title I, Part A, Accountability	FEDERAL		84.348A
437	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A



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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)	199,893.45	29,277.46		6,383.94
02	Taxes Receivable - Real and Personal (120-149)	14,329.20	2,040.64		
03	Taxes Receivable - Protested (150-159)	3,579.28	555.74		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	12,309.45			
06	Other Current Assets (190-210)	886.75			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	230,998.13	31,873.84		6,383.94
<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)	17,908.48	2,596.38		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	17,908.48	2,596.38		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	150.00			
48	Fund Balance for Budget	212,939.65	29,277.46		6,383.94
52	<b>TOTAL FUND BALANCE/EQUITY</b>	213,089.65	29,277.46		6,383.94
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	230,998.13	31,873.84		6,383.94



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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)		114,939.16	74,577.68	
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)		12,860.36		
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>		127,799.52	74,577.68	
<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		127,799.52	74,577.68	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		127,799.52	74,577.68	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		127,799.52	74,577.68	



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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)				11,790.03
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>				11,790.03
<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				11,790.03
52	<b>TOTAL FUND BALANCE/EQUITY</b>				11,790.03
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				11,790.03



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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)	36,549.66	48,056.03		-1,933.17
02	Taxes Receivable - Real and Personal (120-149)				79.52
03	Taxes Receivable - Protested (150-159)				21.94
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>	36,549.66	48,056.03		-1,831.71
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	36,549.66	48,056.03		-1,831.71
52	<b>TOTAL FUND BALANCE/EQUITY</b>	36,549.66	48,056.03		-1,831.71
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,549.66	48,056.03		-1,831.71



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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)		179,911.56		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		179,911.56		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		179,911.56		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		179,911.56		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		179,911.56		



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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)		150,159.65		
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>		150,159.65		
<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		150,159.65		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		150,159.65		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		150,159.65		



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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)	22,705.35	41,100.50		
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>	22,705.35	41,100.50		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	22,705.35	41,100.50		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	22,705.35	41,100.50		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,705.35	41,100.50		



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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	2012 Value	2013 Value
1111 District Levy - Real Property	416,048.72	419,820.94
1112 District Levy - Personal Property	17,367.52	23,484.88
1113 District Levy - Heavy Motor Vehicles	2,763.73	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,733.45
1190 Penalties and Interest on Taxes	563.96	966.30
1510 Interest Earnings	331.55	224.72
3110 Direct State Aid	466,896.31	463,629.21
3111 Quality Educator	48,264.37	46,089.34
3112 At Risk Student	4,557.55	4,361.05
3113 Indian Education For All	3,631.20	3,488.40
3114 American Indian Achievement Gap	2,600.00	3,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	29,333.77	25,672.23
3120 State Guaranteed Tax Base Aid	125,705.32	69,444.76
3444 State School Block Grant	62,716.25	75,557.64
3446 SB372 Block Grant Reimbursement	0.00	2,886.12
3460 Montana Oil and Gas Tax	70,882.45	112,789.76
6100 Material Prior Period Revenue Adjustments	0.00	77,375.20
7810 Education Jobs Fund	547.59	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,252,210.29</b>	<b>1,330,924.00</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	511,383.11	503,642.88
2XX Personal Services - Employee Benefits	101,908.97	143,235.35
3XX Purchased Professional and Technical Services	3,690.79	12,348.54
4XX Purchased Property Services	3,100.70	959.55
5XX Other Purchased Services	77.83	242.94
6XX Supplies and Materials	6,145.05	27,939.21
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	27,735.11	26,719.84
2XX Personal Services - Employee Benefits	44.56	102.26
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	53,584.72	53,465.16
2XX Personal Services - Employee Benefits	11,924.36	13,802.76
3XX Purchased Professional and Technical Services	0.00	480.00
6XX Supplies and Materials	5,600.90	8,146.48
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	31,741.59	30,850.61



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits	7,367.52	6,855.31
			3XX Purchased Professional and Technical Services	6,685.81	7,046.29
			5XX Other Purchased Services	5,488.09	9,367.63
			6XX Supplies and Materials	1,380.91	2,736.97
			810 Dues and Fees	1,880.00	0.00
			8XX Other Expenditures	0.00	8,923.97
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	64,939.07	64,891.22
			2XX Personal Services - Employee Benefits	20,752.76	19,292.67
			3XX Purchased Professional and Technical Services	0.00	75.00
			5XX Other Purchased Services	64.67	55.75
			6XX Supplies and Materials	404.28	139.92
			810 Dues and Fees	141.00	0.00
			8XX Other Expenditures	0.00	405.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	22,378.77	25,577.85
			2XX Personal Services - Employee Benefits	6,844.72	6,836.69
			3XX Purchased Professional and Technical Services	35.00	70.00
			5XX Other Purchased Services	0.00	142.64
			6XX Supplies and Materials	1,496.49	609.12
			810 Dues and Fees	75.00	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	69,920.52	69,113.33
			2XX Personal Services - Employee Benefits	25,558.91	32,148.05
			3XX Purchased Professional and Technical Services	35,004.47	197.50
			4XX Purchased Property Services	24,053.08	42,481.95
			5XX Other Purchased Services	11,945.00	50.00
			6XX Supplies and Materials	34,279.59	34,380.66
			7XX Property and Equipment Acquisition	17,160.00	0.00
	<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	154.92	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	64,380.77	58,480.36
			2XX Personal Services - Employee Benefits	7,394.88	6,468.83
			5XX Other Purchased Services	46.26	0.00
			6XX Supplies and Materials	815.14	0.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	2,583.27	2,823.76
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	5,261.33	4,388.43



# Trustees' Financial Summary

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38 Powder River County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	160.99
			4XX Purchased Property Services	8,116.15	0.00
			6XX Supplies and Materials	0.00	2,816.59
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	10,686.81	6,877.62
			2XX Personal Services - Employee Benefits	19.21	7.37
			5XX Other Purchased Services	229.75	0.00
			6XX Supplies and Materials	876.93	1,894.10
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	18,318.40	11,792.40
			6XX Supplies and Materials	453.07	0.00
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	0.00	992.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,234,130.24	1,250,035.73

### Schedule Of Changes Worksheet

Beginning Fund Balance					132,051.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,330,924.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,250,035.73	(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	150.00	Less Last Year	0.00	(4b)	150.00	
					150.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					213,089.65	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	77,732.17	60,354.60
1112 District Levy - Personal Property	2,732.22	3,976.26
1113 District Levy - Heavy Motor Vehicles	512.77	0.00
1190 Penalties and Interest on Taxes	86.98	201.38
1510 Interest Earnings	29.18	55.14
2220 County On-Schedule Trans Reimb	5,047.00	3,913.00
3210 State On-Schedule Trans Reimb	5,872.98	3,580.72
3444 State School Block Grant	3,522.03	5,929.79
3446 SB372 Block Grant Reimbursement	0.00	541.15
6100 Material Prior Period Revenue Adjustments	0.00	47,733.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	95,535.33	126,285.97

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	6,051.20	7,734.06
2XX Personal Services - Employee Benefits	18.96	25.97
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	3,735.00	4,861.53
2XX Personal Services - Employee Benefits	11.70	16.47
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	3,065.02	67,839.03
8XX Other Expenditures	55,230.00	0.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	54,271.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	68,111.88	134,748.73



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						37,740.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						126,285.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,748.73	(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)						29,277.46	(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	2012 Value	2013 Value
1510 Interest Earnings	2.92	112.21
1611 National School Lunch Program	67,287.96	64,001.28
1900 Other Revenue from Local Sources	442.91	0.00
4550 Federal Child Nutrition	35,104.25	34,022.02
6100 Material Prior Period Revenue Adjustments	0.00	22,898.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	102,838.04	121,034.08

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	34,016.89	34,342.35
2XX Personal Services - Employee Benefits	3,124.37	5,674.89
4XX Purchased Property Services	622.00	219.95
5XX Other Purchased Services	0.00	265.00
6XX Supplies and Materials	67,073.28	68,379.76
8XX Other Expenditures	0.00	311.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	104,836.54	109,193.20

### Schedule Of Changes Worksheet

Beginning Fund Balance	-5,456.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,034.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,193.20	(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)	6,383.94	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	171.06	127.32
2240 County Retirement Distribution	85,006.10	181,829.00
6100 Material Prior Period Revenue Adjustments	0.00	21,109.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85,177.16	203,066.21

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	83,918.19	72,788.31
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	4,903.32	4,062.88
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	11,340.64	9,220.17
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,355.06	4,381.23
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	10,716.63	10,299.31
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,915.44	4,182.77
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	9,507.03	9,192.11
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	440.69	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	11,126.60	8,236.87
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	442.66	347.07
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	929.62	613.93
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	2,734.84	4,854.41



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## 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>	144,330.72	128,179.06
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		52,912.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		203,066.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		128,179.06	(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)		127,799.52	(5)



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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>100 LGST</b>	
1510 Interest Earnings	93.93
6100 Material Prior Period Revenue Adjustments	-18,960.54
<b>100 Subtotal</b>	-18,866.61
<b>421 Title I, Part A, Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	73,510.00
<b>437 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,847.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	57,490.51

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

PRC Program Function Object	2013 Value
<b>100 LGST</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	2,489.87
6XX Supplies and Materials	2,446.77
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	239.23
4XX Purchased Property Services	13,809.40
6XX Supplies and Materials	217.78
<b>910 Food Services</b>	
<b>31XX Food Services</b>	
2XX Personal Services - Employee Benefits	2,895.98
<b>100 Subtotal</b>	22,099.03
<b>421 Title I, Part A, Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	48,519.47
2XX Personal Services - Employee Benefits	25,397.03
6XX Supplies and Materials	405.31
<b>421 Subtotal</b>	74,321.81
<b>437 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>	
1XX Personal Services - Salaries	9,728.99





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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	2012 Value	2013 Value
1510 Interest Earnings	19.53	13.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19.53	13.76

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

PRC Program Function Object	2012 Value	2013 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	11,776.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.76	(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)	11,790.03	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	33.12	32.18
3281 State Technology Aid	1,181.69	1,140.75
3460 Montana Oil and Gas Tax	33,586.94	10,000.00
6100 Material Prior Period Revenue Adjustments	0.00	7.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34,801.75	11,180.43

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	10,921.03
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	7,723.06	0.00
3XX Purchased Professional and Technical Services	0.00	3,494.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,723.06	14,415.91

### Schedule Of Changes Worksheet

Beginning Fund Balance	39,785.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,180.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,415.91	(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)	36,549.66	(5)



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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	2012 Value	2013 Value
1510 Interest Earnings	61.58	55.83
3445 State Combined Fund School Block Grant	2,021.69	2,078.01
3447 SB372 Combined Block Grant Reimbursement	0.00	12.66
3460 Montana Oil and Gas Tax	10,898.46	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>12,981.73</b>	<b>2,146.50</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		45,909.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,146.50	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		48,056.03	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1,840.75	2,334.44
1112 District Levy - Personal Property	107.70	117.23
1113 District Levy - Heavy Motor Vehicles	12.48	0.00
1190 Penalties and Interest on Taxes	2.92	4.56
1510 Interest Earnings	1.13	0.00
3460 Montana Oil and Gas Tax	0.00	0.24
6100 Material Prior Period Revenue Adjustments	0.00	97.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,964.98	2,554.25

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	3,200.00	4,438.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,200.00	4,438.44

### Schedule Of Changes Worksheet

Beginning Fund Balance	52.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,554.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,438.44	(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)	-1,831.71	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	215.59	186.79
1900 Other Revenue from Local Sources	0.00	37.18
3460 Montana Oil and Gas Tax	126,888.60	150,639.33
6100 Material Prior Period Revenue Adjustments	0.00	86,833.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	127,104.19	237,696.63

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	6,833.33	11,066.67
4XX Purchased Property Services	0.00	46,692.82
6XX Supplies and Materials	0.00	10,422.00
7XX Property and Equipment Acquisition	0.00	26,666.67
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	80,000.00	40,000.00
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	50,394.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	86,833.33	185,242.48



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

### 61 - Building Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						127,457.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						237,696.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						185,242.48	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						179,911.56	(5)



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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	2012 Value	2013 Value
1510 Interest Earnings	27.28	97.27
1900 Other Revenue from Local Sources	0.00	28.24
5300 Operating Transfers from Other Funds	80,000.00	40,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	20,000.00	10,000.00
6100 Material Prior Period Revenue Adjustments	0.00	7.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	100,027.28	50,132.70

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	0.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.33

### Schedule Of Changes Worksheet

Beginning Fund Balance	100,027.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,132.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.33	(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)	150,159.65	(4) (5)



# Trustees' Financial Summary

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**0705 Broadus Elem**

### Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	63,215.75	58,480.36
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	533,134.17	620,371.70
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,396.08	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	103.88	0.00
XX	XXX 26XX 41X	Energy Utility Services	15,431.73	27,505.32
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

FY2012-13

Submit ID: 0705-72821030

38 Powder River County  
0705 Broadus Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,672.23
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,672.23

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,556.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,967.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,772.95
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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38 Powder River County

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	58,480.36	0.00	0.00	0.00	
280	1XXX	2XX	6,468.83	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,823.76	0.00	0.00	0.00	
<b>Totals</b>			67,772.95	0.00	0.00	0.00	67,772.95

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

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



# Trustees' Financial Summary

FY2012-13

Submit ID: 0705-72821030

38 Powder River County  
0705 Broadus Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</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	293,598.61	55,851.10	0.00	0.00	349,449.71
Construction in Progress	0.00	0.00	34,600.00	0.00	34,600.00
Totals at Historical Cost	858,801.31	55,851.10	34,600.00	0.00	949,252.41
Less Accumulated Depreciation For:					
Improvement Accum	4,290.00	660.00	330.00	0.00	5,280.00
Building Accum	355,453.67	21,801.73	10,905.87	0.00	388,161.27
Machinery and Equipment Accum	258,127.77	28,325.31	15,592.22	0.00	302,045.30
Total Accumulated Depreciation	617,871.44	50,787.04	26,828.09	0.00	695,486.57
Governmental Activities, Capital Assets, net	240,929.87	5,064.06	7,771.91	0.00	253,765.84

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

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

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

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0705-72821030

38 Powder River County

0705 Broadus Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	41,938.34	0.00	0.00	5,632.47	36,305.87	0.00	36,305.87
Special Improvements (SIDs)	3,200.00	0.00	0.00	0.00	3,200.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	45,138.34	0.00	0.00	5,632.47	39,505.87	0.00	36,305.87

\* 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.