



Trustees' Financial Summary

FY2011-12

Submit ID: 0782-42546439

**43 Roosevelt County
0782 Brockton 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: Mary Ann Parks

Phone #: (406) 786-3195

(Signature)

(Date)

Chair, Board of Trustees: Sammy Nygard

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
005	Academic Achievement	STATE		
006	State OTO Indian Education for All	STATE		state
020	Misc Local	LOCAL		
073	Deferred Maintenance & Energy Efficiency	STATE		NA
080	Title VII, Indian Education	FEDERAL		84.060
123	Aggregate Reim/Indirects	LOCAL		Local
320	Title I - Schoolwide	FEDERAL		Federal
330	ARRA - Title I Part A	FEDERAL		84.389
340	School Improvement	FEDERAL		84.010
370	Title I, Part A, Improvement Grants	FEDERAL		84.010
378	Jobs for Montana Graduates	STATE		State
410	Johnson O'Malley (JOM)	FEDERAL		15.130
705	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
812	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-39,670.33	6,362.76	28,851.08	
02	Taxes Receivable - Real and Personal (120-149)	626.56	1,550.38		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-39,043.77	7,913.14	28,851.08	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	626.56	1,550.38		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	626.56	1,550.38		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-39,670.33	6,362.76	28,851.08	
52	TOTAL FUND BALANCE/EQUITY	-39,670.33	6,362.76	28,851.08	
53	TOTAL LIABILITIES AND FUND BALANCE	-39,043.77	7,913.14	28,851.08	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		59,562.52	-78,261.19	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		59,562.52	-78,261.19	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		59,562.52	-78,261.19	
52	TOTAL FUND BALANCE/EQUITY		59,562.52	-78,261.19	
53	TOTAL LIABILITIES AND FUND BALANCE		59,562.52	-78,261.19	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,150.00	603.77
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,150.00	603.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,150.00	603.77
52	TOTAL FUND BALANCE/EQUITY			3,150.00	603.77
53	TOTAL LIABILITIES AND FUND BALANCE			3,150.00	603.77



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			61,725.35	
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			61,725.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			61,725.35	
52	TOTAL FUND BALANCE/EQUITY			61,725.35	
53	TOTAL LIABILITIES AND FUND BALANCE			61,725.35	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,718.73			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,718.73			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,718.73			
52	TOTAL FUND BALANCE/EQUITY	1,718.73			
53	TOTAL LIABILITIES AND FUND BALANCE	1,718.73			



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	554.00			
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	TOTAL ASSETS AND OTHER DEBITS	554.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	554.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	554.00			
53	TOTAL LIABILITIES AND FUND BALANCE	554.00			



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Balance Sheet

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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,885.30	3,495.57		73.85
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	4,885.30	3,495.57		73.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				73.85
23	Warrants Payable (620)	4,885.30	3,495.57		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,885.30	3,495.57		73.85
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,885.30	3,495.57		73.85



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1,184.24	0.00
1111 District Levy - Real Property	12,722.52	4,903.13
1112 District Levy - Personal Property	3.73	1,135.17
1113 District Levy - Heavy Motor Vehicles	2,810.61	1,216.11
1114 District Levy - Pers Prop/Mobile Homes	36.38	3.35
1130 Tax Title and Property Sales	338.01	0.00
1190 Penalties and Interest on Taxes	37.52	13.58
1510 Interest Earnings	1.95	0.00
1900 Other Revenue from Local Sources	9,563.65	1,615.17
3110 Direct State Aid	169,009.90	199,335.08
3111 Quality Educator	37,358.80	33,842.25
3112 At Risk Student	0.00	13,419.41
3113 Indian Education For All	1,407.60	1,407.60
3114 American Indian Achievement Gap	12,200.00	10,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,022.05	20,561.65
3120 State Guaranteed Tax Base Aid	141,958.69	32,800.94
3444 State School Block Grant	7,950.34	7,950.34
3445 State Combined Fund School Block Grant	0.00	2,579.00
3730 HB645 State Special Education Allowable Costs	526.63	0.00
6100 Material Prior Period Revenue Adjustments	2,443.10	0.00
7800 ARRA - State Fiscal Stabilization Fund	19,070.66	0.00
7810 Education Jobs Fund	15,940.70	233.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	450,587.08	331,616.57

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	139,240.94	198,034.49
2XX Personal Services - Employee Benefits	100,799.80	35,357.50
3XX Purchased Professional and Technical Services	645.00	9,937.50
4XX Purchased Property Services	289.45	0.00
5XX Other Purchased Services	2,287.88	1,359.43
6XX Supplies and Materials	3,100.31	2,991.85
810 Dues and Fees	1,375.00	289.00
21XX Support Services - Students		
6XX Supplies and Materials	0.00	329.94
222X Educational Media Services		
6XX Supplies and Materials	829.55	178.25



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	15,762.72	24,230.63
			2XX Personal Services - Employee Benefits	7,893.03	4,860.00
			3XX Purchased Professional and Technical Services	2,476.13	0.00
			4XX Purchased Property Services	0.00	253.07
			5XX Other Purchased Services	0.00	1,100.13
			6XX Supplies and Materials	0.00	111.96
			810 Dues and Fees	0.00	150.00
			8XX Other Expenditures	0.00	1,377.86
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,589.47	29,422.75
			2XX Personal Services - Employee Benefits	10,324.35	0.00
			5XX Other Purchased Services	840.60	942.22
			6XX Supplies and Materials	443.97	713.44
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,719.03	7,607.00
			2XX Personal Services - Employee Benefits	3,242.45	0.00
			3XX Purchased Professional and Technical Services	1,400.00	0.00
			4XX Purchased Property Services	0.00	506.14
			5XX Other Purchased Services	586.00	0.00
			6XX Supplies and Materials	1,178.68	693.35
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	19,052.57	47,746.09
			2XX Personal Services - Employee Benefits	841.14	0.00
			4XX Purchased Property Services	17,481.33	16,133.72
			5XX Other Purchased Services	2.46	0.00
			6XX Supplies and Materials	2,310.39	7,755.53
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,834.37	16,161.29
			2XX Personal Services - Employee Benefits	3,987.82	0.00
			3XX Purchased Professional and Technical Services	0.00	852.81
			5XX Other Purchased Services	30.88	0.00
			6XX Supplies and Materials	164.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,027.09	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	357.85	1,413.50
			2XX Personal Services - Employee Benefits	5.49	0.00
			5XX Other Purchased Services	319.31	0.00
			6XX Supplies and Materials	0.00	300.00
	720 School Sponsored Athletics				



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	482.38	7,933.67
			2XX Personal Services - Employee Benefits	14.38	0.00
			5XX Other Purchased Services	66.50	0.00
			6XX Supplies and Materials	139.80	0.00
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries	19,070.66	0.00
	781	Education Jobs Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries	15,940.70	233.79
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	11,438.80
			6XX Supplies and Materials	4,817.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				439,970.83	430,415.71

Schedule Of Changes Worksheet

Beginning Fund Balance					59,128.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					331,616.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					430,415.71	(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)					-39,670.33	(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	2011 Value	2012 Value
1111 District Levy - Real Property	6,681.17	14,475.13
1112 District Levy - Personal Property	2.01	1,828.13
1113 District Levy - Heavy Motor Vehicles	1,511.49	3,645.92
1114 District Levy - Pers Prop/Mobile Homes	11.51	10.06
1130 Tax Title and Property Sales	140.73	0.00
1190 Penalties and Interest on Taxes	4.74	5.34
2220 County On-Schedule Trans Reimb	10,981.80	3,933.00
3210 State On-Schedule Trans Reimb	4,188.80	3,933.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,522.25	27,830.58

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		
1XX Personal Services - Salaries	5,859.61	13,289.30
2XX Personal Services - Employee Benefits	272.61	0.00
4XX Purchased Property Services	9,999.28	174.48
5XX Other Purchased Services	3,120.60	3,000.00
6XX Supplies and Materials	2,505.59	6,794.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,757.69	23,258.01

Schedule Of Changes Worksheet

Beginning Fund Balance	1,790.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,830.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,258.01	(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)	6,362.76	(5)



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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
1111 District Levy - Real Property	20.22	13.81
1190 Penalties and Interest on Taxes	4.72	3.64
1510 Interest Earnings	73.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97.94	17.45

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	28,833.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.45	(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)	28,851.08	(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	2011 Value	2012 Value
1510 Interest Earnings	137.59	13.30
1900 Other Revenue from Local Sources	79.75	0.00
2240 County Retirement Distribution	82,187.09	79,770.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	82,404.43	79,783.79

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	54,428.77	76,430.92
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	2,820.33
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,545.81	10,467.69
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,508.36	4,425.97
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,819.31	1,857.05
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,233.90	11,014.72
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	809.19	958.94
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,525.34	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	8.29	189.64
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	51.69	0.00
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	447.57	1,035.52
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	609.60	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

79,987.83

109,200.78

Schedule Of Changes Worksheet

Beginning Fund Balance						88,979.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,783.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						109,200.78	(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)						59,562.52	(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	2012 Value
080 Title VII, Indian Education	
4130 Title VII Indian Education	20,663.12
123 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	11,241.26
320 Title I - Schoolwide	
4940 Schoolwide Program	211,927.00
330 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	56,244.00
410 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	6,011.00
705 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	20,772.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	326,858.38

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

PRC Program Function Object	2012 Value
006 State OTO Indian Education for All	
413 Title VII Indian Education	
23XX Support Services - General Administration	
810 Dues and Fees	35.00
123 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	11,873.58
320 Title I - Schoolwide	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	226,664.14
810 Dues and Fees	9,191.20
320 Subtotal	235,855.34
378 Jobs for Montana Graduates	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	3,860.00
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	598.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
378 Subtotal	4,458.66
410 Johnson O'Malley (JOM)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	1,617.47
705 IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
8XX Other Expenditures	20,772.00
812 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	2,899.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	277,511.05

Schedule Of Changes Worksheet

Beginning Fund Balance	-127,608.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	326,858.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	277,511.05	(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)	-78,261.19	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 State OTO Indian Education for All	0.00	35.00	-35.00
080 Title VII, Indian Education	20,663.12	0.00	20,663.12
123 Aggregate Reim/Indirects	11,241.26	11,873.58	-632.32
320 Title I - Schoolwide	211,927.00	235,855.34	-23,928.34



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
330 ARRA - Title I Part A	56,244.00	0.00	56,244.00
378 Jobs for Montana Graduates	0.00	4,458.66	-4,458.66
410 Johnson O'Malley (JOM)	6,011.00	1,617.47	4,393.53
705 IDEA Part B (Trans from Coop)	20,772.00	20,772.00	0.00
812 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	0.00	2,899.00	-2,899.00
Total	326,858.38	277,511.05	49,347.33



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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
1910 Rentals	0.00	3,150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,150.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,150.00	(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)	3,150.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	5.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.60	0.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,694.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,694.40

Schedule Of Changes Worksheet

Beginning Fund Balance	2,298.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,694.40	(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)
	603.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	0.00	83.96
4820 Federal Impact Aid - Title VIII	310,848.91	389,803.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	310,848.91	389,887.46

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	9,328.77	35,773.05
2XX Personal Services - Employee Benefits	27,080.60	58,082.17
3XX Purchased Professional and Technical Services	675.00	2,711.47
4XX Purchased Property Services	0.00	580.00
5XX Other Purchased Services	0.00	7,780.10
6XX Supplies and Materials	8,233.57	14,282.89
7XX Property and Equipment Acquisition	0.00	6,420.16
810 Dues and Fees	1,375.00	1,469.05
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	950.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	18,665.06
5XX Other Purchased Services	170.99	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	14,556.55	38,076.97
2XX Personal Services - Employee Benefits	156.18	0.00
3XX Purchased Professional and Technical Services	7,771.45	4,111.80
5XX Other Purchased Services	2,214.67	31,490.00
6XX Supplies and Materials	175.33	1,012.01
810 Dues and Fees	4,785.06	120.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	25,511.88	15,743.84
2XX Personal Services - Employee Benefits	253.84	0.00
5XX Other Purchased Services	362.52	400.00
6XX Supplies and Materials	635.94	0.00
810 Dues and Fees	0.00	1,950.00
25XX Support Services - Business		
1XX Personal Services - Salaries	12,412.45	16,667.29
2XX Personal Services - Employee Benefits	323.37	0.00
3XX Purchased Professional and Technical Services	200.00	1,450.00
5XX Other Purchased Services	1,060.22	247.80
6XX Supplies and Materials	945.03	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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			
			1XX Personal Services - Salaries	33,030.53	26,802.24
			2XX Personal Services - Employee Benefits	1,136.60	0.00
			3XX Purchased Professional and Technical Services	5,531.64	0.00
			440 Bldg & Grounds Repair and Main Services	35,466.70	7,256.36
			5XX Other Purchased Services	74,541.32	0.00
			6XX Supplies and Materials	7,613.28	1,929.32
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	238.00	0.00
			2XX Personal Services - Employee Benefits	20.36	0.00
			4XX Purchased Property Services	0.00	1,449.53
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	257.81	0.00
			2XX Personal Services - Employee Benefits	2.90	0.00
			5XX Other Purchased Services	50.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	57.37	0.00
			2XX Personal Services - Employee Benefits	5.05	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	2,940.00	0.00
			2XX Personal Services - Employee Benefits	48.45	0.00
			5XX Other Purchased Services	2,948.69	10,209.00
			6XX Supplies and Materials	26.50	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,591.20	1,255.91
			2XX Personal Services - Employee Benefits	387.40	0.00
			6XX Supplies and Materials	23,373.35	0.00
			810 Dues and Fees	110.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	47,017.04	20,980.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>358,572.61</u>	<u>326,916.02</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-1,246.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						389,887.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						326,916.02	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						61,725.35	(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	2011 Value	2012 Value
1510 Interest Earnings	2.62	0.00
3281 State Technology Aid	549.80	561.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	552.42	561.54

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,157.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	561.54	(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)	1,718.73	(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	2011 Value	2012 Value
3120 State Guaranteed Tax Base Aid	14,831.46	0.00
3445 State Combined Fund School Block Grant	2,579.00	0.00
5300 Operating Transfers from Other Funds	47,017.04	20,980.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,427.50	20,980.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	60,000.00	20,000.00
850 Interest on Debt	4,127.50	680.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	64,427.50	20,980.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,980.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,980.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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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	29,834.37	16,161.29
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	436,519.93	152,292.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,664.23	1,094.91
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	401.08	0.00
XX	XXX 26XX 41X	Energy Utility Services	43,467.74	16,133.72
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,387.95
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,387.95

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,462.42
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,958.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,014.10
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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,161.29	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	852.81	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			17,014.10	0.00	0.00	0.00	17,014.10

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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,490.00	0.00	0.00	0.00	1,490.00
Land Improvements	23,740.00	0.00	0.00	0.00	23,740.00
Buildings	2,461,481.00	0.00	0.00	0.00	2,461,481.00
Machinery and Equipment	663,087.00	0.00	0.00	0.00	663,087.00
Totals at Historical Cost	3,149,798.00	0.00	0.00	0.00	3,149,798.00
Less Accumulated Depreciation For:					
Improvement Accum	4,836.00	0.00	0.00	0.00	4,836.00
Building Accum	444,900.00	0.00	0.00	0.00	444,900.00
Machinery and Equipment Accum	369,947.00	0.00	0.00	0.00	369,947.00
Total Accumulated Depreciation	819,683.00	0.00	0.00	0.00	819,683.00
Governmental Activities, Capital Assets, net	2,330,115.00	0.00	0.00	0.00	2,330,115.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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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-
Governmental Activities*							
Bonds							
10/15/2002	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
Compensated Absences	9,916.17	0.00	0.00	0.00	9,916.17	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	74,916.17	0.00	65,000.00	0.00	9,916.17	0.00	0.00

* 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.