



Trustees' Financial Summary

FY2011-12

Submit ID: 0783-45837636

43 Roosevelt County
0783 Brockton H S

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 #
515	Aggregate Reim/Indirects	LOCAL		Local
516	Jobs for Montana Graduates	STATE		State
517	Johnson O'Malley (JOM)	FEDERAL		15.130
518	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
519	CTD	LOCAL		
520	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A
521	Vo Ed Carl Perkins Tech Prep	FEDERAL		84.243A
522	State Technology Grant	STATE		State
523	State OTO Indian Education for All	STATE		state
524	Vo Ed All Career & Tech Ed Programs	STATE		State



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,538.35	7,417.86		-39,015.28
02	Taxes Receivable - Real and Personal (120-149)	908.63	1,418.16		
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	13,446.98	8,836.02		-39,015.28
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	908.63	1,418.16		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	908.63	1,418.16		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	12,538.35	7,417.86		-39,015.28
52	TOTAL FUND BALANCE/EQUITY	12,538.35	7,417.86		-39,015.28
53	TOTAL LIABILITIES AND FUND BALANCE	13,446.98	8,836.02		-39,015.28



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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)		101,150.98	8,846.32	
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		101,150.98	8,846.32	
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		101,150.98	8,846.32	
52	TOTAL FUND BALANCE/EQUITY		101,150.98	8,846.32	
53	TOTAL LIABILITIES AND FUND BALANCE		101,150.98	8,846.32	



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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)			3,773.96	681.76
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			3,773.96	681.76
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			3,773.96	681.76
52	TOTAL FUND BALANCE/EQUITY			3,773.96	681.76
53	TOTAL LIABILITIES AND FUND BALANCE			3,773.96	681.76



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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)			237,087.34	
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			237,087.34	
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			237,087.34	
52	TOTAL FUND BALANCE/EQUITY			237,087.34	
53	TOTAL LIABILITIES AND FUND BALANCE			237,087.34	



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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)	158.08			
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	158.08			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	158.08			
52	TOTAL FUND BALANCE/EQUITY	158.08			
53	TOTAL LIABILITIES AND FUND BALANCE	158.08			



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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)				
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				
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				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)			10,562.72	
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			10,562.72	
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			10,562.72	
52	TOTAL FUND BALANCE/EQUITY			10,562.72	
53	TOTAL LIABILITIES AND FUND BALANCE			10,562.72	



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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)				
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 - 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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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	660.82	0.00
1111 District Levy - Real Property	8,409.57	8,375.87
1112 District Levy - Personal Property	2.22	1,192.40
1113 District Levy - Heavy Motor Vehicles	1,676.32	1,991.59
1114 District Levy - Pers Prop/Mobile Homes	23.81	5.49
1130 Tax Title and Property Sales	212.40	0.00
1190 Penalties and Interest on Taxes	26.06	10.50
1510 Interest Earnings	1.83	0.00
1900 Other Revenue from Local Sources	1,943.20	7,153.53
3110 Direct State Aid	204,623.15	227,405.14
3111 Quality Educator	29,279.25	25,857.00
3112 At Risk Student	0.00	3,671.05
3113 Indian Education For All	938.40	816.00
3114 American Indian Achievement Gap	6,200.00	5,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,238.31	13,359.68
3120 State Guaranteed Tax Base Aid	179,540.19	115,084.83
3444 State School Block Grant	4,841.16	4,841.16
3730 HB645 State Special Education Allowable Costs	271.81	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-4,849.93
7800 ARRA - State Fiscal Stabilization Fund	23,089.16	0.00
7810 Education Jobs Fund	19,299.67	266.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	499,277.33	410,181.02

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	99,968.64	179,399.36
2XX Personal Services - Employee Benefits	72,960.90	72,166.19
3XX Purchased Professional and Technical Services	1,115.00	0.00
5XX Other Purchased Services	4,565.64	33.11
6XX Supplies and Materials	1,665.60	8,787.89
8XX Other Expenditures	1,375.00	365.00
21XX Support Services - Students		
1XX Personal Services - Salaries	39,155.34	0.00
2XX Personal Services - Employee Benefits	12,562.37	0.00
6XX Supplies and Materials	0.00	549.10
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	210.00	0.00
222X Educational Media Services		



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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				
		22XX Educational Media Services			
			1XX Personal Services - Salaries	40,551.43	0.00
			2XX Personal Services - Employee Benefits	15,826.77	0.00
			6XX Supplies and Materials	760.60	461.83
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	15,507.60	17,507.75
			2XX Personal Services - Employee Benefits	11,021.85	0.00
			3XX Purchased Professional and Technical Services	4,788.62	10,418.35
			5XX Other Purchased Services	923.00	5,146.20
			6XX Supplies and Materials	0.00	1,854.04
			810 Dues and Fees	1,666.00	2,466.72
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	7,751.98	614.68
			2XX Personal Services - Employee Benefits	64.55	0.00
			3XX Purchased Professional and Technical Services	0.00	2,325.00
			4XX Purchased Property Services	0.00	396.29
			5XX Other Purchased Services	458.38	502.89
			6XX Supplies and Materials	3,198.59	2,176.17
			810 Dues and Fees	0.00	150.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	955.06	1,990.00
			2XX Personal Services - Employee Benefits	3,980.25	0.00
			3XX Purchased Professional and Technical Services	2,360.00	0.00
			4XX Purchased Property Services	484.50	606.14
			5XX Other Purchased Services	70.81	80.00
			6XX Supplies and Materials	533.86	280.72
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	19,794.35	38.09
			2XX Personal Services - Employee Benefits	784.60	0.00
			3XX Purchased Professional and Technical Services	327.50	0.00
			4XX Purchased Property Services	26,905.41	24,770.51
			6XX Supplies and Materials	4,543.49	12,266.67
			810 Dues and Fees	0.00	200.00
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	357.03
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	21,438.74	63,172.71
			2XX Personal Services - Employee Benefits	3,988.53	893.00
			3XX Purchased Professional and Technical Services	0.00	852.81
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	530.11	0.00
	710 School Sponsored Extracurricular Activities				



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,321.25	9,298.25
			5XX Other Purchased Services	2,405.23	358.09
			6XX Supplies and Materials	0.00	15.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	20,333.20	14,509.70
			2XX Personal Services - Employee Benefits	910.08	0.00
			3XX Purchased Professional and Technical Services	1,107.00	0.00
			4XX Purchased Property Services	1,584.85	0.00
			5XX Other Purchased Services	5,620.97	33.66
			6XX Supplies and Materials	1,543.24	2,151.00
			810 Dues and Fees	0.00	2,618.00
			8XX Other Expenditures	0.00	2,300.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	23,089.16	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	19,299.67	266.71
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	8,370.89
			5XX Other Purchased Services	0.00	576.94
			6XX Supplies and Materials	1,044.26	150.00
			810 Dues and Fees	0.00	110.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				505,053.98	451,586.49



Trustees' Financial Summary

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43 Roosevelt County

0783 Brockton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						53,943.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						410,181.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						451,586.49	(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)						12,538.35	(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
1110 District Tax Levy	16.57	0.00
1111 District Levy - Real Property	7,053.27	13,868.59
1112 District Levy - Personal Property	1.88	1,670.76
1113 District Levy - Heavy Motor Vehicles	1,414.80	3,313.38
1114 District Levy - Pers Prop/Mobile Homes	11.05	9.14
1130 Tax Title and Property Sales	133.16	0.00
1190 Penalties and Interest on Taxes	6.40	6.22
1900 Other Revenue from Local Sources	0.00	50.00
2220 County On-Schedule Trans Reimb	10,981.80	3,933.03
3210 State On-Schedule Trans Reimb	4,188.80	3,933.00
3444 State School Block Grant	398.61	398.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,206.34	27,182.73

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	0.00	3,461.55
3XX Purchased Professional and Technical Services	88.50	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,961.10	9,133.93
2XX Personal Services - Employee Benefits	491.17	0.00
3XX Purchased Professional and Technical Services	0.00	148.00
4XX Purchased Property Services	13,059.14	258.48
5XX Other Purchased Services	157.99	393.53
6XX Supplies and Materials	5,485.99	6,526.48
810 Dues and Fees	0.00	299.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,243.89	20,220.97



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						456.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,182.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,220.97	(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)						7,417.86	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1632 Daily Adult Sales	910.00	0.00
1636 Summer Program - Adult Sales	233.90	0.00
1900 Other Revenue from Local Sources	0.00	39.94
3220 State Food Services Match	106.01	0.00
4550 Federal Child Nutrition	49,809.18	47,054.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,059.09	47,094.64

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	26,433.15	24,556.88
2XX Personal Services - Employee Benefits	1,105.58	0.00
4XX Purchased Property Services	0.00	3,286.25
5XX Other Purchased Services	921.00	0.00
6XX Supplies and Materials	27,106.38	61,753.40
810 Dues and Fees	66.50	120.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,632.61	89,716.78

Schedule Of Changes Worksheet

Beginning Fund Balance		3,606.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		47,094.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		89,716.78	(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)		-39,015.28	(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	136.19	13.30
2240 County Retirement Distribution	85,462.72	77,441.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,598.91	77,455.13

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	36,616.54	41,043.95
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,920.35	1,147.87
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,383.34	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,633.88	3,140.34
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,533.96	247.38
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	931.79	287.55
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,666.94	498.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,215.25	1,220.48
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,508.75	9,391.04
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	809.32	1,161.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,320.38	2,447.83
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,037.52	7,026.55



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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:

77,578.02

67,612.32

Schedule Of Changes Worksheet

Beginning Fund Balance						91,308.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,455.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,612.32	(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)						101,150.98	(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
515 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	450.00
518 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,547.00
524 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	210.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,207.00

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

PRC Program Function Object	2012 Value
515 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	1,794.92
516 Jobs for Montana Graduates	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	2,286.34
518 Vo Ed Carl Perkins Basic Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,547.00
519 CTD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,989.65
523 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	1,167.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,785.42



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						17,424.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,207.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,785.42	(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)						8,846.32	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
515 Aggregate Reim/Indirects	450.00	1,794.92	-1,344.92
516 Jobs for Montana Graduates	0.00	2,286.34	-2,286.34
518 Vo Ed Carl Perkins Basic Grant	6,547.00	6,547.00	0.00
519 CTD	0.00	3,989.65	-3,989.65
523 State OTO Indian Education for All	0.00	1,167.51	-1,167.51
524 Vo Ed All Career & Tech Ed Programs	210.00	0.00	210.00
Total	<u>7,207.00</u>	<u>15,785.42</u>	<u>-8,578.42</u>



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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	10,850.00	14,375.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,850.00	14,375.00

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		
4XX Purchased Property Services	0.00	8,281.09
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	2,000.00	0.00
4XX Purchased Property Services	7,802.63	5,065.79
6XX Supplies and Materials	0.00	483.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,802.63	13,830.02

Schedule Of Changes Worksheet

Beginning Fund Balance	3,228.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,375.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,830.02	(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)	3,773.96	(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	5.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.61	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		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	1,614.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,614.40

Schedule Of Changes Worksheet

Beginning Fund Balance	2,296.16	(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	1,614.40	(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)	681.76	(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
1510 Interest Earnings	0.00	79.84
4820 Federal Impact Aid - Title VIII	170,821.23	700,079.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	170,821.23	700,158.93

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	32,066.00	77,384.01
2XX Personal Services - Employee Benefits	44,768.17	119,983.25
3XX Purchased Professional and Technical Services	4,253.20	3,062.35
4XX Purchased Property Services	0.00	1,160.00
5XX Other Purchased Services	4,759.44	86,393.16
6XX Supplies and Materials	6,407.55	10,553.57
7XX Property and Equipment Acquisition	11,867.47	6,420.15
810 Dues and Fees	1,375.00	5,113.07
21XX Support Services - Students		
1XX Personal Services - Salaries	587.93	7,591.83
2XX Personal Services - Employee Benefits	4.77	0.00
22XX Educational Media Services		
1XX Personal Services - Salaries	2,605.82	0.00
2XX Personal Services - Employee Benefits	21.15	0.00
5XX Other Purchased Services	0.00	31.00
6XX Supplies and Materials	1,133.71	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	30,171.45	0.00
2XX Personal Services - Employee Benefits	1,765.23	0.00
3XX Purchased Professional and Technical Services	22,860.47	596.74
4XX Purchased Property Services	776.00	0.00
5XX Other Purchased Services	4,118.79	32,495.00
6XX Supplies and Materials	1,301.09	7,330.45
810 Dues and Fees	0.00	79.00
8XX Other Expenditures	2,488.94	500.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	434.50	2,618.96
2XX Personal Services - Employee Benefits	4.12	0.00
6XX Supplies and Materials	508.20	1,239.38
8XX Other Expenditures	190.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	6,239.25	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				
	25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	1,549.15	0.00
			5XX Other Purchased Services	657.58	0.00
			6XX Supplies and Materials	2,119.65	0.00
			8XX Other Expenditures	150.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	4,201.40	1,834.25
			2XX Personal Services - Employee Benefits	599.45	0.00
			3XX Purchased Professional and Technical Services	0.00	3,536.95
			440 Bldg & Grounds Repair and Main Services	0.00	27,393.14
			5XX Other Purchased Services	1,816.25	0.00
			6XX Supplies and Materials	191.43	3,580.67
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	630.00
			6XX Supplies and Materials	0.00	514.66
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	97.75	0.00
			2XX Personal Services - Employee Benefits	8.72	0.00
			5XX Other Purchased Services	107.56	0.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	73.95	0.00
			2XX Personal Services - Employee Benefits	0.60	0.00
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	6,632.50	5,442.19
			2XX Personal Services - Employee Benefits	95.18	0.00
			3XX Purchased Professional and Technical Services	407.00	0.00
			5XX Other Purchased Services	8,694.06	10,574.00
			6XX Supplies and Materials	576.97	0.00
			810 Dues and Fees	0.00	115.00
			8XX Other Expenditures	2,530.00	0.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	3,459.83	0.00
			2XX Personal Services - Employee Benefits	158.82	0.00
			5XX Other Purchased Services	0.00	300.00
			6XX Supplies and Materials	3,708.83	4,328.13
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	57,871.15



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

218,544.93

478,672.06

Schedule Of Changes Worksheet

Beginning Fund Balance						15,600.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						700,158.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						478,672.06	(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)						237,087.34	(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	3.07	0.00
3281 State Technology Aid	630.35	581.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	633.42	581.13

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		
5XX Other Purchased Services	0.00	1,769.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,769.75

Schedule Of Changes Worksheet

Beginning Fund Balance	1,346.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	581.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,769.75	(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)	158.08	(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
1510 Interest Earnings	39.85	0.00
3120 State Guaranteed Tax Base Aid	14,801.20	0.00
5300 Operating Transfers from Other Funds	0.00	57,871.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,841.05	57,871.15

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	20,000.00	65,000.00
850 Interest on Debt	1,340.00	2,177.50
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,640.00	67,477.50

Schedule Of Changes Worksheet

Beginning Fund Balance	9,606.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,871.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,477.50	(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)		0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	2,616.46	27,927.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,616.46	27,927.07

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	38,020.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	38,020.40

Schedule Of Changes Worksheet

Beginning Fund Balance	20,656.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,927.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,020.40	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,562.72	(5)



Trustees' Financial Summary

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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	21,321.55	61,020.00
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	251,350.17	169,784.68
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,244.50	1,467.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	347.71	404.92
XX	XXX 26XX 41X	Energy Utility Services	34,655.07	17,948.17
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0783-45837636

43 Roosevelt County

0783 Brockton H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,118.70
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,118.70

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,706.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,370.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	64,918.52
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

FY2011-12

Submit ID: 0783-45837636

43 Roosevelt County

0783 Brockton H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	63,172.71	0.00	0.00	0.00	
280	1XXX	2XX	893.00	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			64,918.52	0.00	0.00	0.00	64,918.52

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

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0783-45837636

43 Roosevelt County

0783 Brockton H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	990.00	0.00	0.00	0.00	990.00
Land Improvements	7,028.00	0.00	0.00	0.00	7,028.00
Buildings	1,975,076.00	0.00	0.00	0.00	1,975,076.00
Machinery and Equipment	152,865.00	0.00	0.00	0.00	152,865.00
Totals at Historical Cost	2,135,959.00	0.00	0.00	0.00	2,135,959.00
Less Accumulated Depreciation For:					
Improvement Accum	291.00	0.00	0.00	0.00	291.00
Building Accum	466,861.00	0.00	0.00	0.00	466,861.00
Machinery and Equipment Accum	81,116.00	0.00	0.00	0.00	81,116.00
Total Accumulated Depreciation	548,268.00	0.00	0.00	0.00	548,268.00
Governmental Activities, Capital Assets, net	1,587,691.00	0.00	0.00	0.00	1,587,691.00

* 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

FY2011-12

Submit ID: 0783-45837636

43 Roosevelt County

0783 Brockton H S

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	20,000.00	0.00	20,000.00	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	29,916.17	0.00	20,000.00	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.