



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0782-39971258

**43 Roosevelt County  
0782 Brockton Elem**

**\*\* Recalculated \*\***

**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:** Margery Shanks

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
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
140	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
189	Retirement Ins.	FEDERAL		84.186A
320	Title I - Schoolwide	FEDERAL		Federal
329	Miscellaneous State Grant	STATE		State
340	School Improvement	FEDERAL		84.010
370	Title I, Part A, Improvement Grants	FEDERAL		84.010
378	Jobs for Montana Graduates	STATE		State
380	Miscellaneous Direct Federal Grant	FEDERAL		unknown
410	Johnson O'Malley (JOM)	FEDERAL		15.130
532	IDEA Part B	FEDERAL		84.027
560	State Technology Grant	STATE		State
705	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
812	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
910	Budget Amendment			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-45,330.17	-358.00	28,851.08	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	-45,330.17	-358.00	28,851.08	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	-45,330.17	-358.00	28,851.08	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-45,330.17	-358.00	28,851.08	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-45,330.17	-358.00	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		74,085.16	163.63	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		74,085.16	163.63	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		74,085.16	163.63	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		74,085.16	163.63	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		74,085.16	163.63	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,740.00	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,740.00	603.77
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,740.00	603.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,740.00	603.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,740.00	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			65,377.95	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			65,377.95	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			65,377.95	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			65,377.95	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			65,377.95	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				-66,088.75
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				-66,088.75
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget				-66,088.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>				-66,088.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				-66,088.75



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	554.00			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	554.00			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	554.00			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	4,903.13	27,249.67
1112 District Levy - Personal Property	1,135.17	1,416.53
1113 District Levy - Heavy Motor Vehicles	1,216.11	445.59
1114 District Levy - Pers Prop/Mobile Homes	3.35	8.97
1190 Penalties and Interest on Taxes	13.58	11.09
1900 Other Revenue from Local Sources	1,615.17	2,442.31
3110 Direct State Aid	199,335.08	277,680.34
3111 Quality Educator	33,842.25	34,222.50
3112 At Risk Student	13,419.41	12,840.98
3113 Indian Education For All	1,407.60	1,713.60
3114 American Indian Achievement Gap	10,600.00	14,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	20,561.65	17,598.91
3120 State Guaranteed Tax Base Aid	32,800.94	150,617.88
3444 State School Block Grant	7,950.34	8,245.51
3445 State Combined Fund School Block Grant	2,579.00	2,579.00
3446 SB372 Block Grant Reimbursement	0.00	292.24
7810 Education Jobs Fund	233.79	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>331,616.57</b>	<b>552,165.12</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	198,034.49	248,121.93
2XX Personal Services - Employee Benefits	35,357.50	2,815.59
3XX Purchased Professional and Technical Services	9,937.50	0.00
5XX Other Purchased Services	1,359.43	719.06
6XX Supplies and Materials	2,991.85	3,777.57
810 Dues and Fees	289.00	119.00
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	329.94	0.00
<b>22XX Educational Media Services</b>		
6XX Supplies and Materials	178.25	3,584.63
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	24,230.63	5,384.62
2XX Personal Services - Employee Benefits	4,860.00	0.00
3XX Purchased Professional and Technical Services	0.00	3,973.62
4XX Purchased Property Services	253.07	759.21
5XX Other Purchased Services	1,100.13	1,603.92
6XX Supplies and Materials	111.96	2,603.12



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			810 Dues and Fees	150.00	3,509.00
			8XX Other Expenditures	1,377.86	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	29,422.75	65,920.77
			5XX Other Purchased Services	942.22	647.00
			6XX Supplies and Materials	713.44	725.96
			810 Dues and Fees	0.00	27.25
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	7,607.00	11,609.50
			4XX Purchased Property Services	506.14	2,245.14
			5XX Other Purchased Services	0.00	1,363.50
			6XX Supplies and Materials	693.35	684.20
			810 Dues and Fees	0.00	75.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	47,746.09	55,800.84
			2XX Personal Services - Employee Benefits	0.00	4,614.51
			4XX Purchased Property Services	16,133.72	15,752.79
			6XX Supplies and Materials	7,755.53	6,386.58
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	16,161.29	29,288.28
			3XX Purchased Professional and Technical Services	852.81	0.00
			5XX Other Purchased Services	0.00	204.36
			6XX Supplies and Materials	0.00	2,311.46
			810 Dues and Fees	0.00	199.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	1,413.50	6,557.00
			6XX Supplies and Materials	300.00	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	7,933.67	12,452.50
			6XX Supplies and Materials	0.00	675.40
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	11,438.80	15,297.23
			6XX Supplies and Materials	0.00	10,993.68
			8XX Other Expenditures	0.00	250.00
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0782-39971258

43 Roosevelt County  
0782 Brockton Elem

**\*\* Recalculated \*\***

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
910	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	36,771.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>430,181.92</u>	<u>557,824.96</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					-39,670.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					552,165.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					557,824.96	(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)					-45,330.17	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	14,475.13	5,615.12
1112 District Levy - Personal Property	1,828.13	501.29
1113 District Levy - Heavy Motor Vehicles	3,645.92	84.68
1114 District Levy - Pers Prop/Mobile Homes	10.06	6.67
1190 Penalties and Interest on Taxes	5.34	5.07
1900 Other Revenue from Local Sources	0.00	1,497.49
2220 County On-Schedule Trans Reimb	3,933.00	7,282.25
3210 State On-Schedule Trans Reimb	3,933.00	6,525.60
3444 State School Block Grant	0.00	884.94
3446 SB372 Block Grant Reimbursement	0.00	876.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>27,830.58</b>	<b>23,279.24</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	10,769.24
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	13,289.30	6,471.73
4XX Purchased Property Services	174.48	7,139.87
5XX Other Purchased Services	3,000.00	0.00
6XX Supplies and Materials	6,794.23	5,619.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>23,258.01</b>	<b>30,000.00</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

**Schedule Of Changes Worksheet**

Beginning Fund Balance	6,362.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,279.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,000.00	(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)	-358.00	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.30	0.00
2240 County Retirement Distribution	79,770.49	109,187.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>79,783.79</b>	<b>109,187.48</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	76,430.92	58,437.21
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,820.33	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	10,467.69	4,279.72
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,425.97	8,885.79
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,857.05	2,905.91
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	11,014.72	10,533.52
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	958.94	747.05
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	4,423.41
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	189.64	561.85
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	0.00	47.60
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,035.52	1,811.23
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	0.00	2,020.21
<b>370 Title I, Part A, Improvement Grants</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
370	Title I, Part A, Improvement Grants				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	11.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>109,200.78</u>	<u>94,664.84</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					59,562.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					109,187.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					94,664.84	(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)					74,085.16	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2013 Value
<b>073 Deferred Maintenance &amp; Energy Efficiency</b>	
4940 Schoolwide Program	16,325.57
<b>080 Title VII, Indian Education</b>	
4130 Title VII Indian Education	43,596.12
<b>123 Aggregate Reim/Indirects</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	5,007.23
<b>320 Title I - Schoolwide</b>	
4940 Schoolwide Program	723,542.59
<b>340 School Improvement</b>	
4220 Title I, Part A, Improvement Grants	32,355.26
<b>410 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	35.00
<b>532 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	26,740.84
<b>812 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	12,401.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	860,004.11

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

PRC Program Function Object	2013 Value
<b>073 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>494 Schoolwide Program</b>	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1,242.52
<b>080 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
1XXX Instruction	
1XX Personal Services - Salaries	42,646.46
<b>123 Aggregate Reim/Indirects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
1XXX Instruction	
1XX Personal Services - Salaries	5,007.23
<b>140 Rural Low Income (Title VI-B-2)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
1XXX Instruction	
1XX Personal Services - Salaries	28,886.00
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2013 Value
<b>140 Rural Low Income (Title VI-B-2)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,401.50
<b>140 Subtotal</b>	41,287.50
<b>320 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	593,491.85
2XX Personal Services - Employee Benefits	37,023.60
5XX Other Purchased Services	5,287.68
6XX Supplies and Materials	4,000.00
8XX Other Expenditures	292.50
<b>320 Subtotal</b>	640,095.63
<b>329 Miscellaneous State Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,416.08
<b>340 School Improvement</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	32,355.26
<b>370 Title I, Part A, Improvement Grants</b>	
<b>422 Title I, Part A, Improvement Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	75.04
5XX Other Purchased Services	1,167.48
<b>370 Subtotal</b>	1,242.52
<b>378 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	1,500.00
<b>380 Miscellaneous Direct Federal Grant</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,000.00
5XX Other Purchased Services	252.00
6XX Supplies and Materials	4,061.85
<b>380 Subtotal</b>	6,313.85



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**\*\* Recalculated \*\***

## 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	2013 Value
410 Johnson O'Malley (JOM)	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
5XX Other Purchased Services	7,472.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	781,579.29

#### Schedule Of Changes Worksheet

Beginning Fund Balance	-78,261.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	860,004.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	781,579.29 (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)	163.63 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
073 Deferred Maintenance & Energy Efficiency	16,325.57	1,242.52	15,083.05
080 Title VII, Indian Education	43,596.12	42,646.46	949.66
123 Aggregate Reim/Indirects	5,007.23	5,007.23	0.00
140 Rural Low Income (Title VI-B-2)	0.00	41,287.50	-41,287.50
320 Title I - Schoolwide	723,542.59	640,095.63	83,446.96
329 Miscellaneous State Grant	0.00	2,416.08	-2,416.08
340 School Improvement	32,355.26	32,355.26	0.00
370 Title I, Part A, Improvement Grants	0.00	1,242.52	-1,242.52
378 Jobs for Montana Graduates	0.00	1,500.00	-1,500.00
380 Miscellaneous Direct Federal Grant	0.00	6,313.85	-6,313.85
410 Johnson O'Malley (JOM)	35.00	7,472.24	-7,437.24
532 IDEA Part B	26,740.84	0.00	26,740.84



# Trustees' Financial Summary

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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
812 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	12,401.50	0.00	12,401.50
<b>Total</b>	<u>860,004.11</u>	<u>781,579.29</u>	<u>78,424.82</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2012 Value	2013 Value
1910 Rentals	3,150.00	1,750.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,150.00	1,750.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	3,160.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	3,160.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,150.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,750.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,160.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,740.00 (5)



# Trustees' Financial Summary

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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	2012 Value	2013 Value
1900 Other Revenue from Local Sources	83.96	5,206.30
4820 Federal Impact Aid - Title VIII	389,803.50	417,514.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	389,887.46	422,720.98

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	35,773.05	92,408.20
2XX Personal Services - Employee Benefits	58,082.17	195,659.91
3XX Purchased Professional and Technical Services	2,711.47	0.00
4XX Purchased Property Services	580.00	2,627.00
5XX Other Purchased Services	7,780.10	2,675.00
6XX Supplies and Materials	14,282.89	12,768.65
7XX Property and Equipment Acquisition	6,420.16	6,320.66
810 Dues and Fees	1,469.05	900.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	18,665.06	0.00
6XX Supplies and Materials	0.00	20.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	38,076.97	12,151.11
3XX Purchased Professional and Technical Services	4,111.80	7,858.88
5XX Other Purchased Services	31,490.00	742.20
6XX Supplies and Materials	1,012.01	0.00
810 Dues and Fees	120.00	1,967.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	15,743.84	4,031.67
5XX Other Purchased Services	400.00	57.01
810 Dues and Fees	1,950.00	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	16,667.29	10,384.25
3XX Purchased Professional and Technical Services	1,450.00	0.00
5XX Other Purchased Services	247.80	0.00
6XX Supplies and Materials	0.00	201.61
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	26,802.24	20,815.48
440 Bldg & Grounds Repair and Main Services	7,256.36	0.00
4XX Purchased Property Services	0.00	24,472.99
6XX Supplies and Materials	1,929.32	2,768.79
7XX Property and Equipment Acquisition	0.00	1,045.93



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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	2012 Value	2013 Value	
	1XX Regular	Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			1XX	0.00	100.56	
			4XX	1,449.53	0.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX	0.00	329.40	
		35XX	Extracurricular - Athletics			
			1XX	0.00	2,150.00	
			5XX	10,209.00	0.00	
	910	Food Services				
		31XX	Food Services			
			1XX	1,255.91	6,214.10	
			6XX	0.00	10,397.98	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	20,980.00	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>326,916.02</u>	<u>419,068.38</u>	

### Schedule Of Changes Worksheet

Beginning Fund Balance					61,725.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					422,720.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					419,068.38	(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)					65,377.95	(5)



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

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

PRC Revenue	2012 Value	2013 Value
3281 State Technology Aid	561.54	641.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	561.54	641.57

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	2,360.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,360.30

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,718.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	641.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,360.30	(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 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
5300 Operating Transfers from Other Funds	20,980.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,980.00	0.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	20,000.00	66,088.75
850 Interest on Debt	680.00	0.00
860 Agent Fees/Issuance Costs	300.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,980.00	66,088.75

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00 (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		66,088.75 (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)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		-66,088.75 (5)



# Trustees' Financial Summary

FY2012-13

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43 Roosevelt County  
0782 Brockton Elem

**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	16,161.29	29,007.62
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	152,292.88	227,600.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,094.91	1,205.19
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	90.84
XX	XXX 26XX 41X	Energy Utility Services	16,133.72	0.00
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

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,610.92
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,610.92

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,203.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,159.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,804.10
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 FY2015 Maximum Budget: 81%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	29,288.28	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	204.36	0.00	0.00	0.00	
280	1XXX	6XX	2,311.46	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	
<b>Totals</b>			31,804.10	0.00	0.00	0.00	31,804.10

*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 FY13.



# Trustees' Financial Summary

FY2012-13

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**\*\* Recalculated \*\***

## 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	45,589.00	0.00	2,507,070.00
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	45,589.00	0.00	3,195,387.00
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	45,589.00	0.00	2,375,704.00

\* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

\*\*\* 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 (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	9,916.17	0.00	0.00	0.00	9,916.17	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	9,916.17	0.00	0.00	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.