



Trustees' Financial Summary

FY2012-13

Submit ID: 0783-33044152

**43 Roosevelt County
0783 Brockton H S**

**** 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 #
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
525	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
526	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
527	Miscellaneous State Grant	STATE		State
528	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
530	Deferred Maintenance & Energy Efficiency	STATE		NA



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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)	-6,214.68	-3,092.18		-26,519.25
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	-6,214.68	-3,092.18		-26,519.25
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	-6,214.68	-3,092.18		-26,519.25
52	TOTAL FUND BALANCE/EQUITY	-6,214.68	-3,092.18		-26,519.25
53	TOTAL LIABILITIES AND FUND BALANCE	-6,214.68	-3,092.18		-26,519.25



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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)		100,703.06	-3,877.63	
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	TOTAL ASSETS AND OTHER DEBITS		100,703.06	-3,877.63	
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		100,703.06	-3,877.63	
52	TOTAL FUND BALANCE/EQUITY		100,703.06	-3,877.63	
53	TOTAL LIABILITIES AND FUND BALANCE		100,703.06	-3,877.63	



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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)	-1,088.24		4,748.04	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	-1,088.24		4,748.04	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	-1,088.24		4,748.04	681.76
52	TOTAL FUND BALANCE/EQUITY	-1,088.24		4,748.04	681.76
53	TOTAL LIABILITIES AND FUND BALANCE	-1,088.24		4,748.04	681.76



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			106,924.73	
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			106,924.73	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			106,924.73	
52	TOTAL FUND BALANCE/EQUITY			106,924.73	
53	TOTAL LIABILITIES AND FUND BALANCE			106,924.73	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				20,340.00
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				20,340.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget				-20,340.00
52	TOTAL FUND BALANCE/EQUITY				-20,340.00
53	TOTAL LIABILITIES AND FUND BALANCE				



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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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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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			11,422.71	
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			11,422.71	
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			11,422.71	
52	TOTAL FUND BALANCE/EQUITY			11,422.71	
53	TOTAL LIABILITIES AND FUND BALANCE			11,422.71	



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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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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	8,375.87	11,197.98
1112 District Levy - Personal Property	1,192.40	661.63
1113 District Levy - Heavy Motor Vehicles	1,991.59	162.79
1114 District Levy - Pers Prop/Mobile Homes	5.49	5.69
1190 Penalties and Interest on Taxes	10.50	5.72
1900 Other Revenue from Local Sources	7,153.53	3,364.89
3110 Direct State Aid	227,405.14	201,344.00
3111 Quality Educator	25,857.00	18,252.00
3112 At Risk Student	3,671.05	3,512.79
3113 Indian Education For All	816.00	591.60
3114 American Indian Achievement Gap	5,000.00	3,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,359.68	8,811.06
3120 State Guaranteed Tax Base Aid	115,084.83	122,965.08
3444 State School Block Grant	4,841.16	5,352.55
3446 SB372 Block Grant Reimbursement	0.00	478.60
6100 Material Prior Period Revenue Adjustments	-4,849.93	0.00
7810 Education Jobs Fund	266.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	410,181.02	380,506.38

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		
1XX Personal Services - Salaries	179,399.36	154,362.03
2XX Personal Services - Employee Benefits	72,166.19	15,354.00
3XX Purchased Professional and Technical Services	0.00	350.00
5XX Other Purchased Services	33.11	432.74
6XX Supplies and Materials	8,787.89	12,497.47
8XX Other Expenditures	365.00	0.00
21XX Support Services - Students		
6XX Supplies and Materials	549.10	0.00
222X Educational Media Services		
6XX Supplies and Materials	461.83	672.44
23XX Support Services - General Administration		
1XX Personal Services - Salaries	17,507.75	13,461.49
3XX Purchased Professional and Technical Services	10,418.35	3,456.00
5XX Other Purchased Services	5,146.20	8,370.01
6XX Supplies and Materials	1,854.04	835.47
810 Dues and Fees	2,466.72	2,610.00
24XX Support Services - School Administration		



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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
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	614.68	11,153.85
			3XX Purchased Professional and Technical Services	2,325.00	0.00
			4XX Purchased Property Services	396.29	682.73
			5XX Other Purchased Services	502.89	693.46
			6XX Supplies and Materials	2,176.17	568.94
			810 Dues and Fees	150.00	150.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	1,990.00	5,280.50
			4XX Purchased Property Services	606.14	100.00
			5XX Other Purchased Services	80.00	193.50
			6XX Supplies and Materials	280.72	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	38.09	4,735.25
			2XX Personal Services - Employee Benefits	0.00	7,855.55
			4XX Purchased Property Services	24,770.51	41,689.69
			6XX Supplies and Materials	12,266.67	9,935.69
			7XX Property and Equipment Acquisition	0.00	1,045.93
			810 Dues and Fees	200.00	59.00
	27XX Student Transportation Services				
			6XX Supplies and Materials	357.03	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	63,172.71	30,940.05
			2XX Personal Services - Employee Benefits	893.00	0.00
			3XX Purchased Professional and Technical Services	852.81	0.00
			6XX Supplies and Materials	0.00	506.02
			810 Dues and Fees	0.00	209.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	9,298.25	0.00
			5XX Other Purchased Services	358.09	196.76
			6XX Supplies and Materials	15.00	2,059.12
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			5XX Other Purchased Services	0.00	3,960.00
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	14,509.70	15,050.00
			3XX Purchased Professional and Technical Services	0.00	300.00
			5XX Other Purchased Services	33.66	2,467.48
			6XX Supplies and Materials	2,151.00	238.28
			810 Dues and Fees	2,618.00	395.00
			8XX Other Expenditures	2,300.00	0.00



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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
	720	School Sponsored Athletics			
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	8,370.89	26,089.96
			4XX Purchased Property Services	0.00	15,269.00
			5XX Other Purchased Services	576.94	304.71
			6XX Supplies and Materials	150.00	684.00
			810 Dues and Fees	110.00	0.00
	524	Vo Ed All Career & Tech Ed Programs			
		1XX	Regular Education Programs - Elementary/Secondary		
			1XXX Instruction		
			4XX Purchased Property Services	0.00	120.33
			6XX Supplies and Materials	0.00	3,923.96
		524	Subtotal	0.00	4,044.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				451,319.78	399,259.41

Schedule Of Changes Worksheet

Beginning Fund Balance					12,538.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					380,506.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					399,259.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-6,214.68	(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	13,868.59	4,633.26
1112 District Levy - Personal Property	1,670.76	455.56
1113 District Levy - Heavy Motor Vehicles	3,313.38	67.12
1114 District Levy - Pers Prop/Mobile Homes	9.14	5.90
1190 Penalties and Interest on Taxes	6.22	4.44
1900 Other Revenue from Local Sources	50.00	22.50
2220 County On-Schedule Trans Reimb	3,933.03	7,282.25
3210 State On-Schedule Trans Reimb	3,933.00	6,525.60
3444 State School Block Grant	398.61	1,249.38
3446 SB372 Block Grant Reimbursement	0.00	796.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,182.73	21,042.23

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,461.55	8,100.55
3XX Purchased Professional and Technical Services	0.00	250.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	9,133.93	14,479.08
3XX Purchased Professional and Technical Services	148.00	119.00
4XX Purchased Property Services	258.48	5,676.18
5XX Other Purchased Services	393.53	0.00
6XX Supplies and Materials	6,526.48	2,927.46
810 Dues and Fees	299.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,220.97	31,552.27



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						7,417.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,042.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,552.27	(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)						-3,092.18	(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	2012 Value	2013 Value
1900 Other Revenue from Local Sources	39.94	12.03
1910 Rentals	0.00	67.37
4550 Federal Child Nutrition	47,054.70	57,900.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>47,094.64</u>	<u>57,979.91</u>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	24,556.88	744.18
4XX Purchased Property Services	3,286.25	0.00
6XX Supplies and Materials	61,753.40	44,291.45
810 Dues and Fees	120.25	448.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>89,716.78</u>	<u>45,483.88</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	-39,015.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,979.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,483.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-26,519.25	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.30	0.00
2240 County Retirement Distribution	77,441.83	67,609.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,455.13	67,609.02

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		
2XX Personal Services - Employee Benefits	41,043.95	43,525.62
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,147.87	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,140.34	5,252.29
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	247.38	4,505.88
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	287.55	1,084.91
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	498.33	1,257.03
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,220.48	1,919.89
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,391.04	4,533.76
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,161.00	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,447.83	2,150.62
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	7,026.55	3,826.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,612.32	68,056.94



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

Schedule Of Changes Worksheet

Beginning Fund Balance						101,150.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,609.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,056.94	(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)						100,703.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
519 CTD	
1900 Other Revenue from Local Sources	4,040.34
520 Vo Ed Carl D Perkins-Comp	
1900 Other Revenue from Local Sources	5,578.00
521 Vo Ed Carl Perkins Tech Prep	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,100.00
525 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	28,886.00
527 Miscellaneous State Grant	
3290 State - Other State Grants	3,000.00
3900 State Career & Technical Ed Entitlement	52.00
527 Subtotal	3,052.00
530 Deferred Maintenance & Energy Efficiency	
1900 Other Revenue from Local Sources	12,246.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,902.93

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

PRC Program Function Object	2013 Value
516 Jobs for Montana Graduates	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
5XX Other Purchased Services	777.98
6XX Supplies and Materials	2,286.34
810 Dues and Fees	20.00
516 Subtotal	3,084.32
521 Vo Ed Carl Perkins Tech Prep	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,100.00
523 State OTO Indian Education for All	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	10,910.52
2XX Personal Services - Employee Benefits	1,649.73
523 Subtotal	12,560.25
525 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	



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
519 CTD	4,040.34	0.00	4,040.34
520 Vo Ed Carl D Perkins-Comp	5,578.00	0.00	5,578.00
521 Vo Ed Carl Perkins Tech Prep	4,100.00	4,100.00	0.00
523 State OTO Indian Education for All	0.00	12,560.25	-12,560.25
525 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	28,886.00	28,886.00	0.00
526 Miscellaneous Federal Grant thru OPI	0.00	17,824.59	-17,824.59
527 Miscellaneous State Grant	3,052.00	4,171.72	-1,119.72
530 Deferred Maintenance & Energy Efficiency	12,246.59	0.00	12,246.59
Total	57,902.93	70,626.88	-12,723.95



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	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		
1XXX Instruction		
4XX Purchased Property Services	0.00	923.10
6XX Supplies and Materials	0.00	165.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,088.24

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	1,088.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,088.24	(5)



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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	2012 Value	2013 Value
1900 Other Revenue from Local Sources	0.00	163.10
1910 Rentals	14,375.00	14,875.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,375.00	15,038.10

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		
4XX Purchased Property Services	8,281.09	350.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,065.79	9,728.09
6XX Supplies and Materials	483.14	40.00
7XX Property and Equipment Acquisition	0.00	1,045.93
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	0.00	2,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,830.02	14,064.02

Schedule Of Changes Worksheet

Beginning Fund Balance	3,773.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,038.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,064.02	(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)
	4,748.04	(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	2012 Value	2013 Value
1510 Interest Earnings	79.84	0.00
1900 Other Revenue from Local Sources	0.00	4,828.28
4820 Federal Impact Aid - Title VIII	700,079.09	175,513.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	700,158.93	180,342.26

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		
1XX Personal Services - Salaries	77,384.01	36,070.55
2XX Personal Services - Employee Benefits	119,983.25	137,103.75
3XX Purchased Professional and Technical Services	3,062.35	0.00
4XX Purchased Property Services	1,160.00	4,300.13
5XX Other Purchased Services	86,393.16	75.00
6XX Supplies and Materials	10,553.57	12,895.43
7XX Property and Equipment Acquisition	6,420.15	6,320.65
810 Dues and Fees	5,113.07	4,864.44
21XX Support Services - Students		
1XX Personal Services - Salaries	7,591.83	0.00
22XX Educational Media Services		
5XX Other Purchased Services	31.00	0.00
6XX Supplies and Materials	0.00	47.50
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	13,198.72
3XX Purchased Professional and Technical Services	596.74	18,115.00
5XX Other Purchased Services	32,495.00	648.38
6XX Supplies and Materials	7,330.45	404.73
810 Dues and Fees	79.00	5,800.17
8XX Other Expenditures	500.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,618.96	19,275.90
5XX Other Purchased Services	0.00	390.00
6XX Supplies and Materials	1,239.38	174.99
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	3,851.90
6XX Supplies and Materials	0.00	114.28
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,834.25	4,813.64
3XX Purchased Professional and Technical Services	3,536.95	0.00
440 Bldg & Grounds Repair and Main Services	27,393.14	14,106.16



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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				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	3,580.67	7,068.92
			7XX Property and Equipment Acquisition	0.00	3,137.79
		27XX Student Transportation Services			
			4XX Purchased Property Services	630.00	0.00
			6XX Supplies and Materials	514.66	451.03
			7XX Property and Equipment Acquisition	0.00	1,045.93
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	1,000.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	1,201.99
			6XX Supplies and Materials	0.00	2,021.79
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	5,442.19	3,090.00
			5XX Other Purchased Services	10,574.00	0.00
			6XX Supplies and Materials	0.00	230.90
			810 Dues and Fees	115.00	50.00
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	300.00	0.00
			6XX Supplies and Materials	4,328.13	8,448.64
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	57,871.15	0.00
524	Vo Ed All Career & Tech Ed Programs				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	186.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>478,672.06</u>	<u>310,504.87</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						237,087.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						180,342.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						310,504.87	(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)						106,924.73	(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	581.13	491.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>581.13</u>	<u>491.60</u>

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		
5XX Other Purchased Services	1,769.75	0.00
6XX Supplies and Materials	0.00	649.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,769.75</u>	<u>649.68</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		158.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		491.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		649.68	(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	57,871.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>57,871.15</u>	<u>0.00</u>

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	65,000.00	20,340.00
850 Interest on Debt	2,177.50	0.00
860 Agent Fees/Issuance Costs	300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>67,477.50</u>	<u>20,340.00</u>

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		20,340.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		-20,340.00 (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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	27,927.07	41,467.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,927.07	41,467.07

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	38,020.40	40,607.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,020.40	40,607.08

Schedule Of Changes Worksheet

Beginning Fund Balance	10,562.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,467.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,607.08	(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)	11,422.71	(5)



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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	61,020.00	29,007.81
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	169,784.68	151,420.51
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,467.70	4,123.32
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	404.92	0.00
XX	XXX 26XX 41X	Energy Utility Services	17,948.17	18,196.48
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0783-33044152

43 Roosevelt County
0783 Brockton H S

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,152.73
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,152.73

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,050.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,539.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	32,446.07
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	30,940.05	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	506.02	0.00	0.00	1,000.00	
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			31,446.07	0.00	0.00	1,000.00	32,446.07

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

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0783-33044152

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	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	45,589.00	0.00	2,020,665.00
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	45,589.00	0.00	2,181,548.00
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	45,589.00	0.00	1,633,280.00

* 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

FY2012-13

Submit ID: 0783-33044152

43 Roosevelt County

**** Recalculated ****

0783 Brockton H S

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-
Governmental Activities*							
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.