



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0458-64632900**

**22 Jefferson County  
0458 Cardwell 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:** Dawn Lewton

**Phone #:** (406) 287-3321

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Mike Mastel

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Garry Pace

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

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 #
102	Dorothy Shaw Estate	LOCAL	na	unknown
200	2010 REAP	FEDERAL		
211	2011 REAP	FEDERAL		
311	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
313	Title I Improving Basic Programs	FEDERAL		84.010A
331	Jefferson County Tobacco Use Prevention	LOCAL	na	unknown
400	WHITEHALL EARLY RELEASE BUS	LOCAL		
441	Alta Care	LOCAL		
445	Title II, Part D, Ed Technology	FEDERAL	na	84.318
446	Title II Part A	FEDERAL		84.367
465	Miscellaneous Federal Grant thru OPI	FEDERAL	NA	unknown



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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)	-1,623.90	16,473.96	82,341.95	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	90.07	19.33	15.43	
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>	-1,533.83	16,493.29	82,357.38	
<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	-1,533.83	16,493.29	82,357.38	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-1,533.83	16,493.29	82,357.38	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-1,533.83	16,493.29	82,357.38	



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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)	268.34	18,749.35	35,390.72	
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>	268.34	18,749.35	35,390.72	
<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	268.34	18,749.35	35,390.72	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	268.34	18,749.35	35,390.72	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	268.34	18,749.35	35,390.72	



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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)				
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>				
<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				
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		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)	341,064.78			
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>	341,064.78			
<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	341,064.78			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	341,064.78			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	341,064.78			



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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)	1,058.04	3,265.55		
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>	1,058.04	3,265.55		
<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	1,058.04	3,265.55		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,058.04	3,265.55		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,058.04	3,265.55		



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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)				
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>				
<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				
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		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)			10,283.83	235,414.30
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>			10,283.83	235,414.30
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			10,283.83	235,414.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>			10,283.83	235,414.30
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			10,283.83	235,414.30



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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)	9,587.75	16,523.64		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	61.93			
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,649.68	16,523.64		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	8,659.46	16,523.64		
24	Other Current Liabilities (621-679)	990.22			
35	<b>TOTAL LIABILITIES</b>	9,649.68	16,523.64		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,649.68	16,523.64		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	43,834.03	62,290.26
1112 District Levy - Personal Property	825.72	525.21
1190 Penalties and Interest on Taxes	35.54	56.10
1510 Interest Earnings	19.85	19.71
1900 Other Revenue from Local Sources	13,711.20	7,866.36
3110 Direct State Aid	125,204.39	126,126.86
3111 Quality Educator	16,858.76	16,858.76
3112 At Risk Student	957.49	1,012.31
3113 Indian Education For All	1,060.80	1,040.40
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	5,986.97	7,506.50
3120 State Guaranteed Tax Base Aid	0.00	6,756.84
3444 State School Block Grant	12,410.54	13,705.51
3446 SB372 Block Grant Reimbursement	0.00	420.41
6100 Material Prior Period Revenue Adjustments	-4,167.71	2,500.00
7810 Education Jobs Fund	146.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>216,884.42</b>	<b>246,885.23</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	124,769.48	127,653.43
2XX Personal Services - Employee Benefits	10,100.26	11,993.74
3XX Purchased Professional and Technical Services	320.00	3,822.67
4XX Purchased Property Services	1,223.43	0.00
5XX Other Purchased Services	1,809.77	2,319.21
6XX Supplies and Materials	46,668.95	22,222.70
7XX Property and Equipment Acquisition	995.00	0.00
810 Dues and Fees	0.00	33.00
8XX Other Expenditures	2,837.61	1,551.94
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	40.00	0.00
<b>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	1,593.40	0.00
5XX Other Purchased Services	286.00	0.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	391.82
<b>23XX Support Services - General Administration</b>		
5XX Other Purchased Services	0.00	286.00



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			810 Dues and Fees	75.00	536.00
			8XX Other Expenditures	0.00	130.00
		<b>24XX Support Services - School Administration</b>			
			3XX Purchased Professional and Technical Services	165.00	135.00
			5XX Other Purchased Services	329.10	351.23
			810 Dues and Fees	718.00	229.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	6,038.62	5,749.96
			3XX Purchased Professional and Technical Services	1,751.00	2,518.00
			5XX Other Purchased Services	2,479.74	2,812.44
			6XX Supplies and Materials	137.88	210.65
			810 Dues and Fees	275.00	200.00
			8XX Other Expenditures	44.51	62.27
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	9,630.94	14,144.16
			2XX Personal Services - Employee Benefits	1,303.71	0.00
			3XX Purchased Professional and Technical Services	2,031.50	3,875.00
			4XX Purchased Property Services	16,137.38	24,602.63
			5XX Other Purchased Services	639.71	203.93
			6XX Supplies and Materials	1,273.97	8,674.81
			7XX Property and Equipment Acquisition	928.32	0.00
			810 Dues and Fees	551.50	164.75
			8XX Other Expenditures	352.76	176.38
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,625.00	1,910.00
			5XX Other Purchased Services	172.05	81.93
			6XX Supplies and Materials	22.01	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	5,576.03	5,050.08
			3XX Purchased Professional and Technical Services	0.00	577.96
			6XX Supplies and Materials	783.96	3,847.53
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	553.70	0.00
			6XX Supplies and Materials	0.00	534.98
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	200.00
			5XX Other Purchased Services	0.00	231.18
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			



# Trustees' Financial Summary

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**\*\* 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
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	1,226.00	1,293.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	1,030.00	1,030.00
			5XX Other Purchased Services	320.00	184.38
			6XX Supplies and Materials	105.10	49.88
			810 Dues and Fees	80.00	20.00
			8XX Other Expenditures	0.00	805.74
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			5XX Other Purchased Services	0.00	1,517.62
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	8,678.41	2,029.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				256,679.80	254,414.44

### Schedule Of Changes Worksheet

Beginning Fund Balance						5,995.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						246,885.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						254,414.44	(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)						-1,533.83	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	32,048.52	42,497.05
1112 District Levy - Personal Property	376.11	375.59
1190 Penalties and Interest on Taxes	15.10	33.13
1510 Interest Earnings	3.78	25.21
1900 Other Revenue from Local Sources	11,780.20	8,803.59
2220 County On-Schedule Trans Reimb	8,861.37	4,550.68
3210 State On-Schedule Trans Reimb	7,780.51	7,866.00
3444 State School Block Grant	64.88	1,014.89
3446 SB372 Block Grant Reimbursement	0.00	308.42
6100 Material Prior Period Revenue Adjustments	132.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	61,062.97	65,474.56

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
8XX Other Expenditures	0.00	176.38
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	27,355.62	26,435.58
4XX Purchased Property Services	4,996.03	3,719.68
5XX Other Purchased Services	21,499.82	18,571.18
6XX Supplies and Materials	25.08	117.55
8XX Other Expenditures	119.00	0.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	27.50	441.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	54,023.05	49,461.57



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						480.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,474.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						49,461.57	(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)						16,493.29	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	24,075.94	22,404.70
1112 District Levy - Personal Property	231.77	250.41
1190 Penalties and Interest on Taxes	9.25	23.13
1510 Interest Earnings	75.00	170.21
1900 Other Revenue from Local Sources	6,285.47	3,151.64
5200 Sale or Compensation for Loss of Assets	16,000.00	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46,677.43	26,000.09
--	-----------	-----------

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance					56,357.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,000.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,357.38	(5)



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

## 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
1613 Special Milk Program	0.00	410.75
4550 Federal Child Nutrition	0.00	497.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	908.55

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	0.00	908.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	908.55

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	908.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	908.55	(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)
	0.00	(5)



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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	75.48	43.77
1900 Other Revenue from Local Sources	7,187.71	9,356.03
2240 County Retirement Distribution	12,091.69	20,459.04
6100 Material Prior Period Revenue Adjustments	402.54	39.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>19,757.42</b>	<b>29,898.63</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	25,572.37	25,090.68
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3.16	0.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8.33	14.39
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	521.12	458.48
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	837.59	1,126.35
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,349.52	2,380.81
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,011.59	1,055.32
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	81.38	82.40
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	402.54	195.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>30,787.60</b>	<b>30,403.61</b>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						19,254.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,898.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,403.61	(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)						18,749.35	(5)





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

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

PRC	Program	Function	Object	2013 Value
200	2010 REAP			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students		810 Dues and Fees	892.00
	465 Federal Miscellaneous Grants from OPI			
	21XX Support Services - Students		6XX Supplies and Materials	1,815.00
			<b>200 Subtotal</b>	5,398.50
211	2011 REAP			
	465 Federal Miscellaneous Grants from OPI			
	1XXX Instruction		3XX Purchased Professional and Technical Services	569.28
			6XX Supplies and Materials	2,511.00
			<b>211 Subtotal</b>	3,080.28
311	Title I, Part A, Improving Basic Programs			
	1XX Regular Education Programs - Elementary/Secondary			
	9999 Undistributed		892 Material Prior Period Expenditure Adjustments	215.80
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction		1XX Personal Services - Salaries	561.13
			2XX Personal Services - Employee Benefits	86.26
			6XX Supplies and Materials	1,881.00
			<b>311 Subtotal</b>	2,744.19
313	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction		1XX Personal Services - Salaries	6,352.43
			2XX Personal Services - Employee Benefits	969.42
			6XX Supplies and Materials	7,734.85
			<b>313 Subtotal</b>	15,056.70
400	WHITEHALL EARLY RELEASE BUS			
	1XX Regular Education Programs - Elementary/Secondary			
	27XX Student Transportation Services		1XX Personal Services - Salaries	300.00
			2XX Personal Services - Employee Benefits	33.60
			<b>400 Subtotal</b>	333.60
441	Alta Care			



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

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

PRC	Program	Function	Object	2013 Value
441	Alta Care			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	31,154.48
445	Title II, Part D, Ed Technology			
	431 Title II, Part D, Educational Technology			
	1XXX Instruction			
			6XX Supplies and Materials	11,185.00
	221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	3,727.42
				<hr/>
	445 Subtotal			14,912.42
446	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	1,980.00
				<hr/> <hr/>
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			81,005.19

### Schedule Of Changes Worksheet

Beginning Fund Balance					43,321.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,074.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,005.19	(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)					35,390.72	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Dorothy Shaw Estate	7,085.84	6,345.02	740.82
200 2010 REAP	5,398.50	5,398.50	0.00



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

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
211 2011 REAP	3,080.28	3,080.28	0.00
311 Title I, Part A, Improving Basic Programs	5,769.00	2,744.19	3,024.81
313 Title I Improving Basic Programs	16,989.00	15,056.70	1,932.30
331 Jefferson County Tobacco Use Prevention	45.00	0.00	45.00
400 WHITEHALL EARLY RELEASE BUS	240.00	333.60	-93.60
441 Alta Care	28,758.47	31,154.48	-2,396.01
445 Title II, Part D, Ed Technology	3,728.00	14,912.42	-11,184.42
446 Title II Part A	1,980.00	1,980.00	0.00
<b>Total</b>	<b>73,074.09</b>	<b>81,005.19</b>	<b>-7,931.10</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,680.90	4,035.88
1900 Other Revenue from Local Sources	0.00	293.18
2114 County Metal Mines License Taxes	30,257.28	64,109.71
6100 Material Prior Period Revenue Adjustments	-9.28	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>31,928.90</b>	<b>68,438.77</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	41,111.38	42,130.88
2XX Personal Services - Employee Benefits	1,350.00	2,700.00
5XX Other Purchased Services	144.23	0.00
6XX Supplies and Materials	4,912.26	0.00
8XX Other Expenditures	240.37	0.00
<b>23XX Support Services - General Administration</b>		
8XX Other Expenditures	50.00	0.00
<b>24XX Support Services - School Administration</b>		
3XX Purchased Professional and Technical Services	45.00	45.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,041.37	0.00
3XX Purchased Professional and Technical Services	300.00	0.00
5XX Other Purchased Services	70.40	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	971.80	0.00
4XX Purchased Property Services	444.66	0.00
5XX Other Purchased Services	12.80	0.00
6XX Supplies and Materials	140.77	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	1,500.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,618.62	1,863.36
6XX Supplies and Materials	347.71	0.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
8XX Other Expenditures	20.00	0.00



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

### 24 - Metal Mines Tax Reserve Fund

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

55,821.37

48,239.24

### Schedule Of Changes Worksheet

Beginning Fund Balance						320,865.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,438.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,239.24	(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)						341,064.78	(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	321.24	315.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	321.24	315.64

### 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	22.97	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	22.97	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	742.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	315.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,058.04	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
3445 State Combined Fund School Block Grant	1,675.08	2,389.37
3447 SB372 Combined Block Grant Reimbursement	0.00	231.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,675.08</u>	<u>2,621.26</u>

### 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	3,605.00	0.00
2XX Personal Services - Employee Benefits	450.00	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	80.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>4,135.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		644.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,621.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,265.55	(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
1510 Interest Earnings	3.39	3.13
1XXX Revenues from Student Activities	17,872.47	18,881.83
6100 Material Prior Period Revenue Adjustments	-2,536.40	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,339.46	18,884.96

### 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	16,737.18	17,952.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16,737.18	17,952.91

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,351.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,884.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,952.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	10,283.83	(5)



# Trustees' Financial Summary

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

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

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	3,946.51
6100 Material Prior Period Revenue Adjustments	0.00	237,532.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	241,479.32

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

PRC Program Function Object	2012 Value	2013 Value
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	4,208.09
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	1,856.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	6,065.02

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	241,479.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,065.02	(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)
	235,414.30	(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	7,092.15	6,913.44
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	164,809.64	160,885.47
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,768.46	14,302.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	638.18
XX	XXX 26XX 41X	Energy Utility Services	5,899.60	5,726.33
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,506.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,506.50

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,502.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,809.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	11,338.93
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: 75%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	5,050.08	1,863.36	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	577.96	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	3,847.53	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>			9,475.57	1,863.36	0.00	0.00	11,338.93

*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

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

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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
----------------------	------------------	-----------	----------	-------------------

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

## 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-

**Activities**

Total Activity Long-Term  
Liabilities

\* 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.