



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0786-51281877

**43 Roosevelt County  
0786 Froid 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:** Joyce Harvey

**Phone #:** (406) 766-2342

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

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

**Chair, Board of Trustees:** Greg Sunwall

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

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

**County Superintendent:** Pat Stennes

\_\_\_\_\_  
(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 #
002	Title I, Part A, Improving Basic Programs	FEDERAL	1	84.010A
003	Miscellaneous Direct Federal Grant	FEDERAL	s358a110620	unknown
005	Miscellaneous State Grant	STATE	5	State



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,895.46	38,615.55	376,301.53	
02	Taxes Receivable - Real and Personal (120-149)	13,696.21	1,064.13	3,281.79	
03	Taxes Receivable - Protested (150-159)	579.39	193.15	123.28	
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>	145,171.06	39,872.83	379,706.60	
<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)	14,275.60	1,257.28	3,405.07	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	14,275.60	1,257.28	3,405.07	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	130,895.46	38,615.55	376,301.53	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	130,895.46	38,615.55	376,301.53	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	145,171.06	39,872.83	379,706.60	



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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)		55,061.88	3,472.31	
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>		55,061.88	3,472.31	
<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		55,061.88	3,472.31	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		55,061.88	3,472.31	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		55,061.88	3,472.31	



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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)			2,349.81	25.29
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>			2,349.81	25.29
<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			2,349.81	25.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,349.81	25.29
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,349.81	25.29



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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)			212,035.55	
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>			212,035.55	
<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)				
48	Fund Balance for Budget			212,035.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			212,035.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			212,035.55	



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FY2012-13

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43 Roosevelt County  
0786 Froid Elem

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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)	15,872.28			
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>	15,872.28			
<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	15,872.28			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,872.28			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,872.28			



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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)	13,029.50	17,257.08		
02	Taxes Receivable - Real and Personal (120-149)		1,067.26		
03	Taxes Receivable - Protested (150-159)		24.83		
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>	13,029.50	18,349.17		
<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)		1,092.09		
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>		1,092.09		
<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	13,029.50	17,257.08		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	13,029.50	17,257.08		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,029.50	18,349.17		



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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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0786 Froid Elem

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## Balance Sheet

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



# Trustees' Financial Summary

FY2012-13

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## Balance Sheet

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



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FY2012-13

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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	126,938.24	118,683.47
1112 District Levy - Personal Property	8,991.25	5,730.47
1113 District Levy - Heavy Motor Vehicles	1,608.06	2,402.99
1114 District Levy - Pers Prop/Mobile Homes	893.06	816.56
1190 Penalties and Interest on Taxes	838.35	180.62
1510 Interest Earnings	164.17	167.91
1900 Other Revenue from Local Sources	447.65	0.00
3110 Direct State Aid	166,837.06	191,466.20
3111 Quality Educator	26,310.26	29,352.26
3112 At Risk Student	2,732.46	2,614.65
3113 Indian Education For All	1,101.60	1,285.20
3114 American Indian Achievement Gap	1,200.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	11,144.71	12,482.44
3120 State Guaranteed Tax Base Aid	33,402.78	29,166.30
3444 State School Block Grant	24,461.39	29,587.15
3445 State Combined Fund School Block Grant	5,493.74	6,803.64
3446 SB372 Block Grant Reimbursement	0.00	2,804.83
3447 SB372 Combined Block Grant Reimbursement	0.00	716.78
3460 Montana Oil and Gas Tax	47,893.33	99,183.55
4800 Federal Revenue in Lieu of Taxes	0.00	265.22
6100 Material Prior Period Revenue Adjustments	50.00	0.00
7810 Education Jobs Fund	195.67	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>460,703.78</b>	<b>535,310.24</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	219,188.12	206,225.87
2XX Personal Services - Employee Benefits	30,798.88	22,576.54
3XX Purchased Professional and Technical Services	2,831.15	13,264.09
6XX Supplies and Materials	10,867.53	17,189.40
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	0.00	176.99
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	0.00	17,907.20
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	15,711.19	0.00
2XX Personal Services - Employee Benefits	67.26	78.87



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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>222X Educational Media Services</b>				
			6XX Supplies and Materials	152.71	0.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	8,433.75	9,263.07
			2XX Personal Services - Employee Benefits	6,949.14	8,077.70
			3XX Purchased Professional and Technical Services	8,518.39	13,616.00
			5XX Other Purchased Services	2,072.07	573.28
			6XX Supplies and Materials	1,462.99	705.76
			810 Dues and Fees	1,222.00	1,100.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	9,025.26	13,478.33
			2XX Personal Services - Employee Benefits	2,507.55	2,590.16
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	7,000.00	10,416.56
			2XX Personal Services - Employee Benefits	5,303.67	2,866.98
			5XX Other Purchased Services	0.00	1,070.42
			6XX Supplies and Materials	1,060.71	351.01
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	18,797.95	30,037.86
			2XX Personal Services - Employee Benefits	3,297.78	3,545.24
			4XX Purchased Property Services	9,576.92	12,939.40
			5XX Other Purchased Services	4,620.00	5,211.00
			6XX Supplies and Materials	21,856.64	27,352.20
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	23,548.68	24,688.67
			2XX Personal Services - Employee Benefits	2,486.93	2,286.09
			6XX Supplies and Materials	4,676.39	2,696.45
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	2,997.33
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	0.00	1,500.00
			2XX Personal Services - Employee Benefits	0.00	2.45
			5XX Other Purchased Services	76.59	0.00
			6XX Supplies and Materials	486.50	551.30
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	5,668.15	10,351.09
			2XX Personal Services - Employee Benefits	57.68	142.90
			4XX Purchased Property Services	0.00	555.20
			5XX Other Purchased Services	0.00	931.60



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	0.00	12.94
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,283.23	6,485.77
			2XX Personal Services - Employee Benefits	180.39	322.02
			5XX Other Purchased Services	0.00	126.47
			6XX Supplies and Materials	10,243.75	17,040.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>442,029.95</u>	<u>491,304.51</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					86,889.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					535,310.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					491,304.51	(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)					130,895.46	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

**\*\* 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	6,832.45	9,204.17
1112 District Levy - Personal Property	1,758.19	304.99
1113 District Levy - Heavy Motor Vehicles	79.27	186.48
1114 District Levy - Pers Prop/Mobile Homes	90.96	57.14
1190 Penalties and Interest on Taxes	178.20	12.60
1510 Interest Earnings	108.05	55.47
2220 County On-Schedule Trans Reimb	32,836.65	37,235.00
3210 State On-Schedule Trans Reimb	28,762.66	34,022.30
3444 State School Block Grant	872.22	1,124.94
3446 SB372 Block Grant Reimbursement	0.00	138.29
4800 Federal Revenue in Lieu of Taxes	0.00	13.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>71,518.65</b>	<b>82,354.46</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>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	12,733.95	9,427.42
2XX Personal Services - Employee Benefits	3,055.93	1,824.69
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	31,276.44	33,661.47
2XX Personal Services - Employee Benefits	1,606.91	1,715.03
4XX Purchased Property Services	10,507.03	3,346.49
5XX Other Purchased Services	2,675.00	2,829.00
6XX Supplies and Materials	22,215.91	31,248.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>84,071.17</b>	<b>84,052.39</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						40,313.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						82,354.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						84,052.39	(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)						38,615.55	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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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	22,992.47	28,568.01
1112 District Levy - Personal Property	1,743.38	1,083.36
1113 District Levy - Heavy Motor Vehicles	290.65	578.64
1114 District Levy - Pers Prop/Mobile Homes	165.77	183.44
1190 Penalties and Interest on Taxes	162.03	40.45
1510 Interest Earnings	1,684.09	1,094.13
4800 Federal Revenue in Lieu of Taxes	0.00	47.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>27,038.39</b>	<b>31,595.97</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	85,500.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	50,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>135,500.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	480,205.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,595.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	135,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	376,301.53	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

**\*\* 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	147.25	120.15
2240 County Retirement Distribution	64,281.66	50,436.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>64,428.91</b>	<b>50,556.82</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	32,456.55	30,757.60
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,318.00	0.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	2,621.74
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	614.85	694.38
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,961.98	2,770.70
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,019.13	1,504.24
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,120.06	3,726.74
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,919.08	4,150.22
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,257.40	4,325.05
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	0.00	230.40
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	601.83	1,304.79
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	342.04	945.41



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	50,610.92	53,031.27
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		57,536.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		50,556.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		53,031.27	(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)		55,061.88	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
<b>002 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	35,388.00
<b>003 Miscellaneous Direct Federal Grant</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,974.00
<b>005 Miscellaneous State Grant</b>	
3290 State - Other State Grants	1,217.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	49,579.74

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

PRC Program Function Object	2013 Value
<b>002 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	24,909.25
2XX Personal Services - Employee Benefits	4,134.12
6XX Supplies and Materials	6,349.81
<b>002 Subtotal</b>	35,393.18
<b>003 Miscellaneous Direct Federal Grant</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	12,974.00
<b>005 Miscellaneous State Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	10,796.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	59,164.10



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						13,056.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,579.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,164.10	(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)						3,472.31	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Title I, Part A, Improving Basic Programs	35,388.00	35,393.18	-5.18
003 Miscellaneous Direct Federal Grant	12,974.00	12,974.00	0.00
005 Miscellaneous State Grant	1,217.74	10,796.92	-9,579.18
<b>Total</b>	<u>49,579.74</u>	<u>59,164.10</u>	<u>-9,584.36</u>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.16	6.07
1910 Rentals	6,000.00	4,800.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>6,013.16</u>	<u>4,806.07</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>		
6XX Supplies and Materials	272.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	1,490.17	0.00
6XX Supplies and Materials	4,803.03	7,461.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>6,565.20</u>	<u>7,461.62</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		5,005.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,806.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,461.62 (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)		2,349.81 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

### 21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.13	0.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.13	0.08

#### 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	25.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.08	(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)		25.29 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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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	838.41	610.26
4820 Federal Impact Aid - Title VIII	6,823.33	5,727.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,661.74	6,338.03

### 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	925.56	0.00
2XX Personal Services - Employee Benefits	4.76	0.00
6XX Supplies and Materials	2,512.26	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,809.36	0.00
2XX Personal Services - Employee Benefits	9.31	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	3,095.52	0.00
2XX Personal Services - Employee Benefits	196.32	0.00
3XX Purchased Professional and Technical Services	8,035.00	0.00
4XX Purchased Property Services	10,362.00	0.00
7XX Property and Equipment Acquisition	5,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	31,950.09	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County

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

0786 Froid Elem

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

### 26 - Impact Aid Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						205,697.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,338.03	(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)						212,035.55	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

## 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
1510 Interest Earnings	74.31	39.38
3281 State Technology Aid	436.18	487.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	510.49	527.29

#### 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	5,969.86	2,547.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,969.86	2,547.97

#### Schedule Of Changes Worksheet

Beginning Fund Balance	17,892.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	527.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,547.97	(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)	15,872.28	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	46.32	31.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46.32	31.15

### 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	12,998.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.15	(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)	13,029.50	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	9,474.14	9,253.41
1112 District Levy - Personal Property	656.32	431.20
1113 District Levy - Heavy Motor Vehicles	120.32	187.35
1114 District Levy - Pers Prop/Mobile Homes	68.03	62.97
1190 Penalties and Interest on Taxes	39.09	13.94
1510 Interest Earnings	14.48	24.31
4800 Federal Revenue in Lieu of Taxes	0.00	19.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,372.38</b>	<b>9,993.01</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	7,000.00
7XX Property and Equipment Acquisition	3,200.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,200.00</b>	<b>7,000.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		14,264.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,993.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,000.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		17,257.08	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	234,899.31	215,247.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,008.07	900.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	4,538.75	7,292.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,458.19
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,458.19

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,152.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,619.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	32,668.54
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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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	24,688.67	0.00	0.00	0.00	
280	1XXX	2XX	2,286.09	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	2,696.45	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	2,997.33	0.00	0.00	0.00	
<b>Totals</b>			32,668.54	0.00	0.00	0.00	32,668.54

*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: 0786-51281877

43 Roosevelt County  
0786 Froid Elem

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

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	668.50	0.00	0.00	0.00	668.50
Land Improvements	12,616.50	0.00	0.00	0.00	12,616.50
Buildings	252,413.50	0.00	0.00	0.00	252,413.50
Machinery and Equipment	314,403.39	0.00	88,000.00	45,000.00	357,403.39
Totals at Historical Cost	580,101.89	0.00	88,000.00	45,000.00	623,101.89
Less Accumulated Depreciation For:					
Improvement Accum	7,616.50	0.00	250.00	0.00	7,866.50
Building Accum	216,363.62	0.00	89.66	0.00	216,453.28
Machinery and Equipment Accum	236,869.14	0.00	28,696.06	45,000.00	220,565.20
Total Accumulated Depreciation	460,849.26	0.00	29,035.72	45,000.00	444,884.98
Governmental Activities, Capital Assets, net	119,252.63	0.00	58,964.28	0.00	178,216.91

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	12,891.24	0.00	0.00
School Administration (24XX)	1,326.63	0.00	0.00
Operations and Maintenance (26XX)	750.27	0.00	0.00
Transportation (27XX)	13,562.50	0.00	0.00
Food Service (31XX)	450.34	0.00	0.00
Extracurricular (34XX, 35XX)	54.74	0.00	0.00
Total Depreciation for FY2013	29,035.72	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

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43 Roosevelt County

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

0786 Froid Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	24,729.67	2,086.76	0.00	0.00	26,816.43	0.00	26,816.43
Total Governmental Activity							
Long-Term Liabilities	24,729.67	2,086.76	0.00	0.00	26,816.43	0.00	26,816.43

\* 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.