



Trustees' Financial Summary

FY2012-13

Submit ID: 0473-14364857

23 Judith Basin County

0473 Geysers H S

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Sandy Watkins

Phone #: (406) 735-4368

(Signature)

(Date)

Chair, Board of Trustees: Clayton Annala

(Signature)

(Date)

County Superintendent: Julie Anderson Peevey

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	WIND ENERGY/TABLETS GRANT	LOCAL	LOCAL	N/A
002	CoCA COLA SCHOLARSHIP	LOCAL	SCHOLARSHIP	N/A
003	3 RIVERS SCHOLARSHIP	LOCAL	BANNER	N/A
004	Rural Low Income (Title VI-B-2)	FEDERAL	S358A111306	84.358B
005	Miscellaneous State Grant	STATE	Incentive	State
007	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
009	Vo Ed Carl Perkins Basic Grant	FEDERAL	02304738113	84.048A
011	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,901.03	7,834.07	48,699.37	
02	Taxes Receivable - Real and Personal (120-149)	1,724.81	180.82	112.83	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	1,234.36			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	106,860.20	8,014.89	48,812.20	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,724.81	180.82	112.83	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,724.81	180.82	112.83	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		1,800.00		
48	Fund Balance for Budget	105,135.39	6,034.07	48,699.37	
52	TOTAL FUND BALANCE/EQUITY	105,135.39	7,834.07	48,699.37	
53	TOTAL LIABILITIES AND FUND BALANCE	106,860.20	8,014.89	48,812.20	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,889.32	81,720.40	2,121.40
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)			5,618.79	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		19,889.32	87,339.19	2,121.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		19,889.32	87,339.19	2,121.40
52	TOTAL FUND BALANCE/EQUITY		19,889.32	87,339.19	2,121.40
53	TOTAL LIABILITIES AND FUND BALANCE		19,889.32	87,339.19	2,121.40



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	952.13		550.29	5,276.29
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	TOTAL ASSETS AND OTHER DEBITS	952.13		550.29	5,276.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	952.13		550.29	5,276.29
52	TOTAL FUND BALANCE/EQUITY	952.13		550.29	5,276.29
53	TOTAL LIABILITIES AND FUND BALANCE	952.13		550.29	5,276.29



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,253.37	35,281.88		1,444.25
02	Taxes Receivable - Real and Personal (120-149)				218.03
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,253.37	35,281.88		1,662.28
LIABILITIES					
21	Payable to Other Funds (601-606)				1,234.36
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				218.03
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,452.39
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	3,253.37	35,281.88		209.89
52	TOTAL FUND BALANCE/EQUITY	3,253.37	35,281.88		209.89
53	TOTAL LIABILITIES AND FUND BALANCE	3,253.37	35,281.88		1,662.28



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		-4,993.24	8,185.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		5,496.56		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		503.32	8,185.38	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		503.32	8,185.38	
52	TOTAL FUND BALANCE/EQUITY		503.32	8,185.38	
53	TOTAL LIABILITIES AND FUND BALANCE		503.32	8,185.38	



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



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	199,821.10	219,229.38
1114 District Levy - Pers Prop/Mobile Homes	4,361.20	4,260.06
1190 Penalties and Interest on Taxes	396.33	250.29
1510 Interest Earnings	835.16	366.21
1900 Other Revenue from Local Sources	0.00	345.00
3110 Direct State Aid	182,218.93	186,852.26
3111 Quality Educator	11,118.51	13,780.26
3112 At Risk Student	741.61	759.80
3113 Indian Education For All	408.00	489.60
3115 State Spec Ed Allowable Cost Pymt to Districts	7,687.43	9,646.76
3120 State Guaranteed Tax Base Aid	32,991.05	41,382.00
3444 State School Block Grant	16,009.65	18,484.07
3445 State Combined Fund School Block Grant	8.00	439.83
3446 SB372 Block Grant Reimbursement	0.00	1,535.81
3447 SB372 Combined Block Grant Reimbursement	0.00	268.03
7810 Education Jobs Fund	200.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	456,797.40	498,089.36

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	89,625.42	107,129.78
2XX Personal Services - Employee Benefits	22,393.46	23,002.45
3XX Purchased Professional and Technical Services	160.00	361.80
4XX Purchased Property Services	0.00	744.00
5XX Other Purchased Services	1,258.37	1,275.75
6XX Supplies and Materials	17,415.57	9,422.01
810 Dues and Fees	1,793.25	4,644.72
21XX Support Services - Students		
1XX Personal Services - Salaries	10,687.49	10,626.84
2XX Personal Services - Employee Benefits	49.36	5,850.53
3XX Purchased Professional and Technical Services	0.00	100.00
5XX Other Purchased Services	832.66	217.49
6XX Supplies and Materials	479.23	275.88
810 Dues and Fees	901.25	310.00
222X Educational Media Services		
1XX Personal Services - Salaries	9,855.05	10,538.12
2XX Personal Services - Employee Benefits	42.72	1,355.82
6XX Supplies and Materials	2,994.32	4,080.40



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	31,031.02	48,339.23
			2XX Personal Services - Employee Benefits	8,662.23	11,712.15
			3XX Purchased Professional and Technical Services	5,254.50	500.00
			4XX Purchased Property Services	3,032.96	5,910.59
			5XX Other Purchased Services	22,918.85	14,138.80
			6XX Supplies and Materials	9,100.33	1,988.81
			7XX Property and Equipment Acquisition	19,500.00	0.00
			810 Dues and Fees	2,829.18	2,457.68
			8XX Other Expenditures	0.00	14,500.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	10,125.29	13,036.23
			2XX Personal Services - Employee Benefits	4,651.66	5,075.78
			3XX Purchased Professional and Technical Services	1,960.00	3,114.90
			5XX Other Purchased Services	258.92	477.99
			6XX Supplies and Materials	2,726.62	1,416.88
			810 Dues and Fees	1,020.00	2,857.50
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	20,398.76	23,132.37
			2XX Personal Services - Employee Benefits	1,928.21	4,331.25
			3XX Purchased Professional and Technical Services	1,787.62	923.00
			4XX Purchased Property Services	73,813.55	38,558.79
			5XX Other Purchased Services	3,131.75	3,224.89
			6XX Supplies and Materials	10,180.46	11,636.27
			810 Dues and Fees	255.06	116.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	16,455.91	18,892.10
			2XX Personal Services - Employee Benefits	2,610.00	2,175.42
			5XX Other Purchased Services	146.52	0.00
			6XX Supplies and Materials	531.71	399.63
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	376.95	732.32
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	17,396.31	29,211.92
			2XX Personal Services - Employee Benefits	6,608.84	6,370.46
			5XX Other Purchased Services	53.28	208.38
			6XX Supplies and Materials	5,867.15	6,870.16
			810 Dues and Fees	73.50	0.00
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	603.72	0.00
	710 School Sponsored Extracurricular Activities				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	6,045.24	6,013.23
			2XX Personal Services - Employee Benefits	79.45	103.11
			5XX Other Purchased Services	84.00	754.51
			6XX Supplies and Materials	165.95	0.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	7,748.05	15,115.33
			2XX Personal Services - Employee Benefits	211.76	179.83
			3XX Purchased Professional and Technical Services	11,623.70	0.00
			5XX Other Purchased Services	0.00	675.95
			6XX Supplies and Materials	6,303.90	178.79
			810 Dues and Fees	100.00	0.00
	910 Food Services				
	31XX Food Services				
			4XX Purchased Property Services	0.00	895.15
			5XX Other Purchased Services	0.00	54.24
			6XX Supplies and Materials	17,967.12	20,865.77
910	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	11,322.06	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>505,430.24</u>	<u>497,081.00</u>



Trustees' Financial Summary

FY2012-13

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23 Judith Basin County

0473 Geysers H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						122,682.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						498,089.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						497,081.00	(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	18,555.81	(4b)		-18,555.81	
						-18,555.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						105,135.39	(5)



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23 Judith Basin County
0473 Geysers H S

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
1110 District Tax Levy	25,049.75	22,688.40
1114 District Levy - Pers Prop/Mobile Homes	553.58	450.86
1190 Penalties and Interest on Taxes	59.15	26.95
1510 Interest Earnings	61.84	15.29
2220 County On-Schedule Trans Reimb	11,240.35	11,026.65
3210 State On-Schedule Trans Reimb	11,240.36	11,026.65
3444 State School Block Grant	404.93	724.93
3446 SB372 Block Grant Reimbursement	0.00	198.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,609.96	46,158.35

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	6,998.63	4,445.48
2XX Personal Services - Employee Benefits	1,334.16	779.76
3XX Purchased Professional and Technical Services	0.00	110.00
25XX Support Services - Business		
1XX Personal Services - Salaries	1,117.14	1,116.51
2XX Personal Services - Employee Benefits	4.92	5.81
27XX Student Transportation Services		
1XX Personal Services - Salaries	20,324.06	24,107.90
2XX Personal Services - Employee Benefits	1,129.19	1,900.64
3XX Purchased Professional and Technical Services	125.00	308.25
4XX Purchased Property Services	7,352.28	5,216.59
5XX Other Purchased Services	3,131.75	3,185.03
6XX Supplies and Materials	8,045.66	9,426.10
7XX Property and Equipment Acquisition	0.00	5,800.00
810 Dues and Fees	893.00	1,063.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,455.79	57,465.07



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23 Judith Basin County

0473 Geysers H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						17,340.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,158.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,465.07	(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	1,800.00	Less Last Year	0.00	(4b)		1,800.00	
						1,800.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,834.07	(5)



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23 Judith Basin County
0473 Geysers H S

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
1110 District Tax Levy	4,969.06	14,722.56
1114 District Levy - Pers Prop/Mobile Homes	142.90	271.15
1190 Penalties and Interest on Taxes	16.26	10.45
1510 Interest Earnings	270.62	183.64
5200 Sale or Compensation for Loss of Assets	0.00	1,050.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,398.84	16,237.80

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		
6XX Supplies and Materials	0.00	495.00
7XX Property and Equipment Acquisition	0.00	22,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	22,995.00

Schedule Of Changes Worksheet

Beginning Fund Balance	55,456.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,237.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,995.00	(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)	48,699.37	(5)



Trustees' Financial Summary

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23 Judith Basin County
0473 Geysers H S

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	182.70	73.64
2240 County Retirement Distribution	31,789.19	38,576.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,971.89	38,649.66

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,049.90	17,756.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,666.42	1,659.79
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,489.99	1,757.06
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,673.54	7,717.76
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,463.10	2,077.25
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,887.41	3,580.91
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,832.71	3,955.80
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,314.62	3,118.19
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,630.29	2,869.79
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	30.02
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	619.02	693.96
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,129.00	2,467.72



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

38,756.00

47,684.32

Schedule Of Changes Worksheet

Beginning Fund Balance						28,923.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,649.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,684.32	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,889.32	(5)



Trustees' Financial Summary

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23 Judith Basin County
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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
001 WIND ENERGY/TABLETS GRANT	
1920 Contributions/Donations from Private Sources	2,500.00
002 CoCA COLA SCHOLARSHIP	
1920 Contributions/Donations from Private Sources	300.00
004 Rural Low Income (Title VI-B-2)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	12,624.41
005 Miscellaneous State Grant	
3290 State - Other State Grants	1,121.10
007 Aggregate Reim/Indirects	
1510 Interest Earnings	386.08
1900 Other Revenue from Local Sources	2,022.96
007 Subtotal	2,409.04
009 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,021.00
011 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,475.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,450.55

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

PRC Program Function Object	2013 Value
001 WIND ENERGY/TABLETS GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	9,989.88
002 CoCA COLA SCHOLARSHIP	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	300.00
003 3 RIVERS SCHOLARSHIP	
890 Other Community Services	
33XX Community Services	
8XX Other Expenditures	500.00
004 Rural Low Income (Title VI-B-2)	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
5XX Other Purchased Services	160.84
810 Dues and Fees	2,999.41



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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
004 Rural Low Income (Title VI-B-2)	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	638.17
6XX Supplies and Materials	5,837.91
810 Dues and Fees	557.38
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,597.00
2XX Personal Services - Employee Benefits	249.30
8XX Other Expenditures	100.00
222X Educational Media Services	
810 Dues and Fees	9.75
8XX Other Expenditures	474.65
004 Subtotal	12,624.41
007 Aggregate Reim/Indirects	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	2,000.00
009 Vo Ed Carl Perkins Basic Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,012.00
221X Improvement of Instruction Services	
810 Dues and Fees	109.00
009 Subtotal	1,121.00
011 Vo Ed All Career & Tech Ed Programs	
170 Distance Learning	
1XXX Instruction	
810 Dues and Fees	278.50
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	864.97
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	795.90
2XX Personal Services - Employee Benefits	3.96
011 Subtotal	1,943.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,478.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						94,367.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,450.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						28,478.62 (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
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						87,339.19 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 WIND ENERGY/TABLETS GRANT	2,500.00	9,989.88	-7,489.88
002 CoCA COLA SCHOLARSHIP	300.00	300.00	0.00
003 3 RIVERS SCHOLARSHIP	0.00	500.00	-500.00
004 Rural Low Income (Title VI-B-2)	12,624.41	12,624.41	0.00
005 Miscellaneous State Grant	1,121.10	0.00	1,121.10
007 Aggregate Reim/Indirects	2,409.04	2,000.00	409.04
009 Vo Ed Carl Perkins Basic Grant	1,021.00	1,121.00	-100.00
011 Vo Ed All Career & Tech Ed Programs	1,475.00	1,943.33	-468.33
Total	<u>21,450.55</u>	<u>28,478.62</u>	<u>-7,028.07</u>



Trustees' Financial Summary

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23 Judith Basin County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1340 Fees for Adult Education	289.00	825.00
1510 Interest Earnings	18.21	8.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	307.21	833.96

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	552.50	656.25
2XX Personal Services - Employee Benefits	1.45	3.37
3XX Purchased Professional and Technical Services	0.00	200.00
6XX Supplies and Materials	270.64	383.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	824.59	1,242.74

Schedule Of Changes Worksheet

Beginning Fund Balance	2,530.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	833.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,242.74	(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)
	2,121.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	0.00	250.00
1510 Interest Earnings	14.35	8.72
3260 State Driver's Education Reimbursement	973.34	315.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	987.69	573.85

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	750.00	1,320.00
2XX Personal Services - Employee Benefits	4.05	7.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	754.05	1,327.46

Schedule Of Changes Worksheet

Beginning Fund Balance	1,705.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	573.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,327.46	(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)	952.13	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	7.18	0.90
1910 Rentals	1,000.00	2,112.35
5200 Sale or Compensation for Loss of Assets	9,609.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,616.68	2,113.25

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
25XX Support Services - Business		
5XX Other Purchased Services	55.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	550.00	0.00
4XX Purchased Property Services	2,185.49	0.00
6XX Supplies and Materials	389.95	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	14,460.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,640.74	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-1,562.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,113.25	(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)
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)
	550.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	35.06	17.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35.06	17.12

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	5,259.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.12	(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)	5,276.29	(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
1510 Interest Earnings	29.51	12.92
3281 State Technology Aid	414.37	447.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	443.88	460.40

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	1,497.50
4XX Purchased Property Services	570.00	0.00
6XX Supplies and Materials	206.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	776.98	1,497.50

Schedule Of Changes Worksheet

Beginning Fund Balance	4,290.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	460.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,497.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,253.37	(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
1510 Interest Earnings	156.10	113.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	156.10	113.54

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		35,168.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		113.54	(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)		35,281.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	29,938.11	27,496.60
1114 District Levy - Pers Prop/Mobile Homes	682.04	543.04
1190 Penalties and Interest on Taxes	63.70	34.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,683.85	28,074.28

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	20,000.00	20,000.00
850 Interest on Debt	10,055.00	9,005.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,355.00	29,305.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,440.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,074.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,305.00	(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)	209.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1900 Other Revenue from Local Sources	0.00	36,716.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	36,716.22

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		
1XX Personal Services - Salaries	0.00	32,625.00
2XX Personal Services - Employee Benefits	0.00	3,587.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	36,212.90

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,716.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,212.90	(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)
	503.32	(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
1XXX Revenues from Student Activities	27,719.65	18,723.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,719.65	18,723.72

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	26,356.81	25,327.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,356.81	25,327.52

Schedule Of Changes Worksheet

Beginning Fund Balance	14,789.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,723.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,327.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,185.38	(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	10,908.67	12,619.98
XX	39X 1XXX 112	Certified Teacher Staff Salaries	17,396.31	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	128,136.51	170,375.93
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,545.09	5,574.12
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	72.00	72.00
XX	XXX 26XX 41X	Energy Utility Services	19,800.85	12,505.27
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	14,460.30	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	3,603.12
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,603.12

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,200.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,188.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,199.47
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,892.10	0.00	0.00	0.00	
280	1XXX	2XX	2,175.42	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	399.63	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	732.32	0.00	0.00	0.00	
Totals			22,199.47	0.00	0.00	0.00	22,199.47

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.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	537,793.00	0.00	0.00	0.00	537,793.00
Machinery and Equipment	347,218.50	0.00	22,500.00	40,540.50	329,178.00
Totals at Historical Cost	885,011.50	0.00	22,500.00	40,540.50	866,971.00
Less Accumulated Depreciation For:					
Building Accum	200,411.50	0.00	11,582.00	0.00	211,993.50
Machinery and Equipment Accum	178,353.50	-3,312.50	13,902.00	36,540.50	152,402.50
Total Accumulated Depreciation	378,765.00	-3,312.50	25,484.00	36,540.50	364,396.00
Governmental Activities, Capital Assets, net	506,246.50	3,312.50	-2,984.00	4,000.00	502,575.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	12,140.00	0.00	0.00
General Administration (23XX)	1,987.00	0.00	0.00
Operations and Maintenance (26XX)	1,485.00	0.00	0.00
Transportation (27XX)	7,773.00	0.00	0.00
Food Service (31XX)	952.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,147.00	0.00	0.00
Total Depreciation for FY2013	25,484.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
10/15/1999	170,000.00	0.00	20,000.00	0.00	150,000.00	20,000.00	130,000.00
Compensated Absences	26,269.41	0.00	0.00	1,014.48	25,254.93	0.00	25,254.93
Total Governmental Activity							
Long-Term Liabilities	196,269.41	0.00	20,000.00	1,014.48	175,254.93	20,000.00	155,254.93

* 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.