



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0469-23078650**

**23 Judith Basin County  
0469 Hobson K-12 Schools**

**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:** Sherri Bergstrom

**Phone #:** (406) 423-5545

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

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

**Chair, Board of Trustees:** Dan Thomas

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

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

**County Superintendent:** Julie Anderson Peevey

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

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

## Software

Accounting Package: Interloop Incorporated/UST

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 #
003	Interest Income	STATE		
100	Vo Ed All Career & Tech Ed Programs	STATE		State
110	Advancing Agriculture Education Program	STATE		NA
111	MultiDistrict Incentive	STATE		
112	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A101836	84.358A
143	State OTO Indian Education for All	STATE		state
200	Business Education	STATE		
233	State OTO Capital Invest & Deferred Maintenance	STATE		state
272	IDEA Part B	FEDERAL	1496915612469A	84.027
300	Academic Achievement	STATE		
410	Contributions & Donation from Private Source	STATE		
413	Title I Improving Basic Programs	FEDERAL		84.010A
833	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
910	Budget Amendment			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	287,722.97	85,727.10	350,064.93	1,722.12
02	Taxes Receivable - Real and Personal (120-149)	5,757.04	520.64	186.28	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				379.79
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>	293,480.01	86,247.74	350,251.21	2,101.91
<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)	5,757.04	520.64	186.28	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	5,757.04	520.64	186.28	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	287,722.97	85,727.10	350,064.93	2,101.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	287,722.97	85,727.10	350,064.93	2,101.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	293,480.01	86,247.74	350,251.21	2,101.91



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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)		59,839.58	41,206.65	8,393.81
02	Taxes Receivable - Real and Personal (120-149)				5.34
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>		59,839.58	41,206.65	8,399.15
<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)				5.34
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				5.34
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		59,839.58	41,206.65	8,393.81
52	<b>TOTAL FUND BALANCE/EQUITY</b>		59,839.58	41,206.65	8,393.81
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		59,839.58	41,206.65	8,399.15



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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)	17,031.71		2,585.28	2,920.82
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)	1,335.59			
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>	18,367.30		2,585.28	2,920.82
<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	18,367.30		2,585.28	2,920.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,367.30		2,585.28	2,920.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,367.30		2,585.28	2,920.82



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		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)	147.19	51,455.25		966.92
02	Taxes Receivable - Real and Personal (120-149)	191.94			
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>	339.13	51,455.25		966.92
<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)	191.94			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	191.94			
<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	147.19	51,455.25		966.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	147.19	51,455.25		966.92
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	339.13	51,455.25		966.92



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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)	110,142.03			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	110,142.03			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	110,142.03			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	110,142.03			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	110,142.03			



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			43,853.04	
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>			43,853.04	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			43,853.04	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			43,853.04	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			43,853.04	



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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)	38,528.64	32,437.41		3.46
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>	38,528.64	32,437.41		3.46
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	38,528.64	32,437.41		3.46
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	38,528.64	32,437.41		3.46
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	38,528.64	32,437.41		3.46



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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
1110 District Tax Levy	519,047.24	494,160.41
1112 District Levy - Personal Property	1,067.65	0.00
1114 District Levy - Pers Prop/Mobile Homes	3,075.52	2,310.81
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	14,126.25	3,141.96
1190 Penalties and Interest on Taxes	1,892.41	1,511.83
1510 Interest Earnings	1,912.38	1,269.27
1900 Other Revenue from Local Sources	87.00	11.00
3110 Direct State Aid	465,068.21	467,603.12
3111 Quality Educator	54,756.00	55,470.87
3112 At Risk Student	3,273.74	3,297.42
3113 Indian Education For All	2,509.20	2,448.00
3115 State Spec Ed Allowable Cost Pymt to Districts	17,614.35	16,814.56
3120 State Guaranteed Tax Base Aid	59,915.10	57,808.98
3444 State School Block Grant	66,568.74	78,697.57
3446 SB372 Block Grant Reimbursement	0.00	7,394.73
6100 Material Prior Period Revenue Adjustments	0.00	13,850.88
7810 Education Jobs Fund	545.45	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,211,459.24</b>	<b>1,205,791.41</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	486,850.43	481,023.81
2XX Personal Services - Employee Benefits	146,255.11	153,490.08
3XX Purchased Professional and Technical Services	499.00	10,158.89
5XX Other Purchased Services	16,222.29	11,996.60
6XX Supplies and Materials	27,227.97	26,751.34
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	0.00	288.00
<b>22XX Educational Media Services</b>		
6XX Supplies and Materials	2,393.85	1,734.51
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	52,731.65	55,191.49
2XX Personal Services - Employee Benefits	5,776.35	5,809.08
3XX Purchased Professional and Technical Services	17,108.84	8,909.29
5XX Other Purchased Services	4,485.04	3,954.68
6XX Supplies and Materials	2,628.73	3,795.30
810 Dues and Fees	220.00	0.00
<b>25XX Support Services - Business</b>		



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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>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	22,406.72	23,917.40
			3XX Purchased Professional and Technical Services	0.00	293.00
			5XX Other Purchased Services	1,758.02	3,510.19
			6XX Supplies and Materials	561.42	717.54
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	66,171.12	66,688.91
			3XX Purchased Professional and Technical Services	8,534.88	6,374.98
			4XX Purchased Property Services	92,542.82	106,512.44
			5XX Other Purchased Services	2,518.34	2,180.06
			6XX Supplies and Materials	8,364.79	17,543.28
			810 Dues and Fees	1,858.33	1,800.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	22,970.83	31,195.65
			2XX Personal Services - Employee Benefits	3,604.74	94.16
			5XX Other Purchased Services	0.00	1,023.62
			6XX Supplies and Materials	760.68	1,686.99
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,756.45	3,417.48
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	113,632.11	75,310.72
			5XX Other Purchased Services	144.91	973.88
			6XX Supplies and Materials	0.00	625.18
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	31,291.00	34,025.51
			5XX Other Purchased Services	18,543.87	21,073.19
			6XX Supplies and Materials	292.93	1,764.90
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	18,557.55	13,949.76
			2XX Personal Services - Employee Benefits	412.28	426.96
			3XX Purchased Professional and Technical Services	0.00	1,007.21
			5XX Other Purchased Services	0.00	85.00
			6XX Supplies and Materials	13,215.47	15,562.14
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,500.00	2,500.00
	<b>910 Budget Amendment</b>				
		<b>1XX Regular Education Programs - Elementary/Secondary</b>			



# Trustees' Financial Summary

FY2012-13

Submit ID: 0469-23078650

23 Judith Basin County  
0469 Hobson K-12 Schools

## 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>910 Budget Amendment</b>					
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	0.00	741.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	0.00	4,927.81
			6XX Supplies and Materials	0.00	8,182.07
<b>910 Subtotal</b>				<u>0.00</u>	<u>13,850.88</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>1,195,798.52</u></u>	<u><u>1,211,214.10</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					293,145.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,205,791.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,211,214.10	(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)					287,722.97	(5)



# Trustees' Financial Summary

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23 Judith Basin County  
0469 Hobson K-12 Schools

## 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	46,770.76	21,954.79
1190 Penalties and Interest on Taxes	171.62	70.57
1510 Interest Earnings	123.35	81.49
2220 County On-Schedule Trans Reimb	39,654.00	31,678.20
3210 State On-Schedule Trans Reimb	39,654.00	31,678.20
3444 State School Block Grant	719.48	1,781.42
3446 SB372 Block Grant Reimbursement	0.00	647.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>127,093.21</b>	<b>87,892.12</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	34,140.16	32,979.21
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	10,250.28
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	11,189.06	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	7,210.30	8,343.94
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	29,518.21	28,326.32
3XX Purchased Professional and Technical Services	99.50	347.13
4XX Purchased Property Services	245.00	420.00
5XX Other Purchased Services	7,538.27	7,502.79
6XX Supplies and Materials	27,625.53	30,615.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>117,566.03</b>	<b>118,784.76</b>



# Trustees' Financial Summary

FY2012-13

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23 Judith Basin County  
0469 Hobson K-12 Schools

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						116,619.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,892.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						118,784.76	(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)						85,727.10	(5)



# Trustees' Financial Summary

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23 Judith Basin County  
0469 Hobson K-12 Schools

## 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	42,564.43	448.23
1190 Penalties and Interest on Taxes	148.55	63.14
1510 Interest Earnings	1,727.22	1,142.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	44,440.20	1,653.82

### 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	157.50	0.00
7XX Property and Equipment Acquisition	6,937.25	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,094.75	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		348,411.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,653.82	(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)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		350,064.93	(5)



# Trustees' Financial Summary

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23 Judith Basin County  
0469 Hobson K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	30.83	20.36
1621 Lunch Sales	24,439.85	24,030.30
1632 Daily Adult Sales	10,823.55	9,499.00
3220 State Food Services Match	0.00	379.79
4550 Federal Child Nutrition	21,401.18	20,915.57
5200 Sale or Compensation for Loss of Assets	0.00	1,622.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>56,695.41</b>	<b>56,467.95</b>

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	23,007.06	27,471.13
2XX Personal Services - Employee Benefits	2,464.19	2,864.80
3XX Purchased Professional and Technical Services	773.51	115.00
5XX Other Purchased Services	288.69	304.71
6XX Supplies and Materials	28,905.24	28,557.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>55,438.69</b>	<b>59,313.34</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		4,947.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		56,467.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		59,313.34	(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)		2,101.91	(5)



# Trustees' Financial Summary

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23 Judith Basin County  
0469 Hobson K-12 Schools

## 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	246.72	163.06
2240 County Retirement Distribution	137,694.49	132,524.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	137,941.21	132,687.41

### 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	130,037.31	125,009.53
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,733.76	4,313.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	132,771.07	129,323.48

### Schedule Of Changes Worksheet

Beginning Fund Balance	56,475.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	132,687.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,323.48	(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)	59,839.58	(5)



# Trustees' Financial Summary

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23 Judith Basin County  
0469 Hobson K-12 Schools

## 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>003 Interest Income</b>	
1510 Interest Earnings	4.08
<b>100 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	4,001.00
<b>110 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	200.00
<b>111 MultiDistrict Incentive</b>	
3290 State - Other State Grants	2,839.15
<b>112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,810.00
<b>272 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,600.00
<b>410 Contributions &amp; Donation from Private Source</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>413 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	39,419.00
<b>833 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,286.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	56,159.23

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

PRC Program Function Object	2013 Value
<b>100 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,040.75
<b>110 Advancing Agriculture Education Program</b>	
<b>327 State - Advancing Agriculture Education</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,500.00
<b>112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	7,242.32
6XX Supplies and Materials	3,810.00
<b>112 Subtotal</b>	11,052.32





# Trustees' Financial Summary

FY2012-13

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23 Judith Basin County  
0469 Hobson K-12 Schools

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						52,163.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,159.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,115.92	(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)						41,206.65	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Interest Income	4.08	0.00	4.08
100 Vo Ed All Career & Tech Ed Programs	4,001.00	3,040.75	960.25
110 Advancing Agriculture Education Program	200.00	1,500.00	-1,300.00
111 MultiDistrict Incentive	2,839.15	0.00	2,839.15
112 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,810.00	11,052.32	-7,242.32
200 Business Education	0.00	860.99	-860.99
233 State OTO Capital Invest & Deferred Maintenance	0.00	3,829.08	-3,829.08
272 IDEA Part B	2,600.00	4,127.78	-1,527.78
410 Contributions & Donation from Private Source	1,000.00	1,000.00	0.00
413 Title I Improving Basic Programs	39,419.00	39,419.00	0.00
833 Vo Ed Carl Perkins Basic Grant	2,286.00	2,286.00	0.00
<b>Total</b>	<u>56,159.23</u>	<u>67,115.92</u>	<u>-10,956.69</u>



# Trustees' Financial Summary

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23 Judith Basin County  
0469 Hobson K-12 Schools

## 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
1110 District Tax Levy	5.10	3.67
1190 Penalties and Interest on Taxes	0.85	1.30
1510 Interest Earnings	36.98	24.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>42.93</b>	<b>29.40</b>

### 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>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					8,364.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29.40	(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)					8,393.81	(5)



# Trustees' Financial Summary

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23 Judith Basin County  
0469 Hobson K-12 Schools

## 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	3,080.00	4,765.04
1510 Interest Earnings	123.37	81.49
3260 State Driver's Education Reimbursement	1,484.85	1,335.59
6100 Material Prior Period Revenue Adjustments	0.00	-29.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,688.22</b>	<b>6,152.71</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		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,402.00
5XX Other Purchased Services	0.00	910.53
6XX Supplies and Materials	105.05	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>105.05</b>	<b>4,312.53</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	16,527.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,152.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,312.53	(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)	18,367.30	(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 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	24.64	15.46
1910 Rentals	4,200.00	4,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,224.64	4,215.46

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	210.00	0.00
6XX Supplies and Materials	4,898.85	6,357.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,108.85	6,357.72

### Schedule Of Changes Worksheet

Beginning Fund Balance		4,727.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,215.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,357.72	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,585.28	(5)



# Trustees' Financial Summary

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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	43.14	28.61
5300 Operating Transfers from Other Funds	2,500.00	2,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,543.14	2,528.61

#### 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	4,262.88	0.00
2XX Personal Services - Employee Benefits	83.83	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,346.71	1,000.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,392.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,528.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(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)	2,920.82	(5)



# Trustees' Financial Summary

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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
1110 District Tax Levy	16,859.66	16,461.92
1190 Penalties and Interest on Taxes	61.16	50.63
1510 Interest Earnings	52.44	34.64
3281 State Technology Aid	1,157.83	1,137.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18,131.09	17,684.74

### 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		
3XX Purchased Professional and Technical Services	3,932.50	9,343.12
4XX Purchased Property Services	5,876.46	0.00
6XX Supplies and Materials	8,025.16	8,767.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	17,834.12	18,110.81

### Schedule Of Changes Worksheet

Beginning Fund Balance	573.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,684.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,110.81	(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)		147.19 (5)



# Trustees' Financial Summary

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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	163.41	107.92
3445 State Combined Fund School Block Grant	10,251.45	14,581.64
3447 SB372 Combined Block Grant Reimbursement	0.00	2,640.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,414.86	17,329.60

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,484.23	0.00
2XX Personal Services - Employee Benefits	705.64	9,861.61
6XX Supplies and Materials	1,299.49	10,782.13
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	1,745.65	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
6XX Supplies and Materials	4,670.12	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,905.13	20,643.74

### Schedule Of Changes Worksheet

Beginning Fund Balance	54,769.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,329.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,643.74	(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)
	51,455.25	(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 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	132,441.84	125,215.14
1190 Penalties and Interest on Taxes	470.34	395.82
1510 Interest Earnings	246.73	163.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	133,158.91	125,774.02

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	80,000.00	85,000.00
850 Interest on Debt	48,855.00	45,335.00
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	129,155.00	130,635.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		5,827.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		125,774.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		130,635.00	(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)		966.92	(5)



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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	1,417.96	937.44
1900 Other Revenue from Local Sources	589.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,006.96	937.44

### 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>		
3XX Purchased Professional and Technical Services	0.00	2,717.00
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	617.40	0.00
4XX Purchased Property Services	7,287.49	0.00
6XX Supplies and Materials	4,939.74	8,583.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,844.63	11,300.96

### Schedule Of Changes Worksheet

Beginning Fund Balance	120,505.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	937.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,300.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	110,142.03	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	116,330.32	100,866.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	116,330.32	100,866.66

### 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	116,074.66	93,817.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	116,074.66	93,817.13

### Schedule Of Changes Worksheet

Beginning Fund Balance	36,803.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,866.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,817.13	(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)	43,853.04	(5)



# Trustees' Financial Summary

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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	22,267.85	23,637.56
XX	39X 1XXX 112	Certified Teacher Staff Salaries	110,633.06	73,848.22
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	489,855.16	483,094.71
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,770.48	5,878.23
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	890.08	335.52
XX	XXX 26XX 41X	Energy Utility Services	89,433.53	100,035.30
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,814.56
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,814.56

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,604.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,212.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,417.90
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	31,195.65	0.00	0.00	0.00	
280	1XXX	2XX	94.16	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	1,023.62	0.00	0.00	0.00	
280	1XXX	6XX	1,686.99	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	3,417.48	0.00	0.00	0.00	
<b>Totals</b>			37,417.90	0.00	0.00	0.00	37,417.90

*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: 0469-23078650

23 Judith Basin County  
0469 Hobson K-12 Schools

## 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 Improvements	76,736.00	-4,826.00	0.00	0.00	71,910.00
Buildings	2,832,106.00	-17,000.00	0.00	0.00	2,815,106.00
Machinery and Equipment	639,795.00	-5,042.00	0.00	0.00	634,753.00
Totals at Historical Cost	3,548,637.00	-26,868.00	0.00	0.00	3,521,769.00
Less Accumulated Depreciation For:					
Improvement Accum	35,842.00	-242.00	3,596.00	0.00	39,196.00
Building Accum	1,130,667.00	-567.00	63,236.00	0.00	1,193,336.00
Machinery and Equipment Accum	475,991.00	-336.00	37,078.00	0.00	512,733.00
Total Accumulated Depreciation	1,642,500.00	-1,145.00	103,910.00	0.00	1,745,265.00
Governmental Activities, Capital Assets, net	1,906,137.00	-25,723.00	-103,910.00	0.00	1,776,504.00

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2013

\*\*\* Has comment.



# Trustees' Financial Summary

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23 Judith Basin County  
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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Bonds							
03/15/2001	467,500.00	0.00	42,500.00	0.00	425,000.00	45,000.00	380,000.00
03/15/2001	467,500.00	0.00	42,500.00	0.00	425,000.00	45,000.00	380,000.00
Capital Leases	3,867.71	0.00	3,270.73	0.00	596.98	596.98	0.00
Compensated Absences	55,954.92	0.00	0.00	2,800.78	53,154.14	0.00	53,154.14
Total Governmental Activity							
Long-Term Liabilities	994,822.63	0.00	88,270.73	2,800.78	903,751.12	90,596.98	813,154.14

\* 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.