



Trustees' Financial Summary

FY2012-13

Submit ID: 0923-43080403

52 Treasure County
0923 Hysham 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: Sally Van Hemelryck **Phone #:** (406) 342-5237

(Signature)

(Date)

Chair, Board of Trustees: Charles Hopf

(Signature)

(Date)

County Superintendent: Kathleen Thomas

(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	Misc Local/Grants/Donations	LOCAL		
002	E-Rate Reimbursement	FEDERAL	Federal	Federal
003	Serv. to other Districts/ITV	LOCAL	Local	Local
004	Vo Ed State Tech Ed	STATE	State	State
005	IDEA Part B (Trans from Coop)	FEDERAL	5696947713ALLO	84.027A
006	Mid Yellowstone Electric	LOCAL	Local	
007	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A111403	84.358A
009	Martin Foundation	LOCAL	Local	
010	Title I, Part A, Improving Basic Programs	FEDERAL	05209233113	84.010A
011	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	05209231413	84.367
327	Advancing Agriculture Education Program	STATE	State	NA
366	Cap Investment & Def Maintenance	STATE	OTO	
368	Ed Data Systems	STATE	OTO	
420	Title I, Part A, Improving Basic Programs	FEDERAL	05209233112	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	05209231412	84.367
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	05209238113	84.048A
465	Title I Improving Basic Programs	FEDERAL	Federal	84.010A



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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)	114,438.26	40,895.83		10,281.70
02	Taxes Receivable - Real and Personal (120-149)	5,572.74	1,123.25		
03	Taxes Receivable - Protested (150-159)	168,878.70	22,887.44		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				316.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	288,889.70	64,906.52		10,597.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	174,451.44	24,010.69		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	174,451.44	24,010.69		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	114,438.26	40,895.83		10,597.70
52	TOTAL FUND BALANCE/EQUITY	114,438.26	40,895.83		10,597.70
53	TOTAL LIABILITIES AND FUND BALANCE	288,889.70	64,906.52		10,597.70



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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)		91,464.12	128,776.47	7,402.97
02	Taxes Receivable - Real and Personal (120-149)				0.11
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,070.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		91,464.12	131,846.47	7,403.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.11
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				0.11
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		91,464.12	131,846.47	7,402.97
52	TOTAL FUND BALANCE/EQUITY		91,464.12	131,846.47	7,402.97
53	TOTAL LIABILITIES AND FUND BALANCE		91,464.12	131,846.47	7,403.08



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,593.54		18,453.75	13,091.10
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)	1,183.93			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,777.47		18,453.75	13,091.10
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	7,777.47		18,453.75	13,091.10
52	TOTAL FUND BALANCE/EQUITY	7,777.47		18,453.75	13,091.10
53	TOTAL LIABILITIES AND FUND BALANCE	7,777.47		18,453.75	13,091.10



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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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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)	23,036.92			
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	23,036.92			
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)				
48	Fund Balance for Budget	23,036.92			
52	TOTAL FUND BALANCE/EQUITY	23,036.92			
53	TOTAL LIABILITIES AND FUND BALANCE	23,036.92			



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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)		226,994.80		
02	Taxes Receivable - Real and Personal (120-149)		446.26		
03	Taxes Receivable - Protested (150-159)		10,776.09		
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		238,217.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		11,222.35		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		11,222.35		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		226,994.80		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		226,994.80		
53	TOTAL LIABILITIES AND FUND BALANCE		238,217.15		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			74,104.12	
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			74,104.12	
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			74,104.12	
52	TOTAL FUND BALANCE/EQUITY			74,104.12	
53	TOTAL LIABILITIES AND FUND BALANCE			74,104.12	



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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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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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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	446,593.95	476,720.74
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,377.89	0.00
1190 Penalties and Interest on Taxes	769.41	843.49
1510 Interest Earnings	1,000.17	655.84
1900 Other Revenue from Local Sources	219.45	0.00
3110 Direct State Aid	429,144.73	418,808.61
3111 Quality Educator	45,404.89	42,588.00
3112 At Risk Student	3,294.73	3,205.51
3113 Indian Education For All	2,182.80	2,019.60
3114 American Indian Achievement Gap	1,400.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	14,251.53	14,489.80
3120 State Guaranteed Tax Base Aid	51,300.38	43,796.91
3444 State School Block Grant	91,049.90	100,298.09
3446 SB372 Block Grant Reimbursement	0.00	4,193.91
7810 Education Jobs Fund	503.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,088,493.14	1,109,220.50

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	399,498.26	372,657.39
2XX Personal Services - Employee Benefits	75,166.33	70,253.04
5XX Other Purchased Services	564.00	180.00
6XX Supplies and Materials	19,948.33	33,963.29
21XX Support Services - Students		
1XX Personal Services - Salaries	47,224.00	47,778.20
2XX Personal Services - Employee Benefits	7,512.78	7,762.53
6XX Supplies and Materials	78.00	78.00
22XX Educational Media Services		
6XX Supplies and Materials	342.65	1,142.20
23XX Support Services - General Administration		
1XX Personal Services - Salaries	45,119.02	52,434.06
2XX Personal Services - Employee Benefits	21,825.27	21,438.89
3XX Purchased Professional and Technical Services	9,151.71	7,537.99
5XX Other Purchased Services	5,647.65	8,189.18
6XX Supplies and Materials	4,628.67	5,273.13
810 Dues and Fees	0.00	3,668.00
8XX Other Expenditures	4,242.00	0.00
24XX Support Services - School Administration		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	29,828.28	24,801.65
			2XX Personal Services - Employee Benefits	251.04	158.20
	25XX Support Services - Business				
			1XX Personal Services - Salaries	27,517.07	25,287.29
			2XX Personal Services - Employee Benefits	7,334.03	7,619.06
			6XX Supplies and Materials	2,586.61	3,104.71
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	40,563.30	34,709.88
			2XX Personal Services - Employee Benefits	341.39	7,057.69
			3XX Purchased Professional and Technical Services	14,213.80	24,042.78
			4XX Purchased Property Services	39,228.80	52,071.26
			5XX Other Purchased Services	16,670.00	16,914.00
			6XX Supplies and Materials	49,703.87	39,379.83
	27XX Student Transportation Services				
			5XX Other Purchased Services	26,750.12	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	20,806.89	32,930.47
			2XX Personal Services - Employee Benefits	6,909.84	13,882.62
			5XX Other Purchased Services	0.00	83.25
			6XX Supplies and Materials	233.58	0.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,556.59	1,502.70
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			5XX Other Purchased Services	0.00	828.75
			6XX Supplies and Materials	262.50	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	51,005.00	51,000.08
			2XX Personal Services - Employee Benefits	7,695.01	7,783.08
			4XX Purchased Property Services	504.18	70.00
			6XX Supplies and Materials	3,739.53	4,613.71
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	8,707.54	11,842.28
			2XX Personal Services - Employee Benefits	73.28	75.54
			5XX Other Purchased Services	11,486.87	12,088.20
			6XX Supplies and Materials	933.60	842.84
			810 Dues and Fees	0.00	656.60
			8XX Other Expenditures	500.00	0.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	20,690.90	18,675.75
			2XX Personal Services - Employee Benefits	174.14	119.13
			3XX Purchased Professional and Technical Services	4,127.90	14,698.00
			5XX Other Purchased Services	22,815.26	23,756.33
			6XX Supplies and Materials	1,725.17	2,805.84
			810 Dues and Fees	0.00	1,535.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	22,535.19	22,820.31
			2XX Personal Services - Employee Benefits	7,455.40	7,603.33
			6XX Supplies and Materials	9,698.54	14,932.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,099,573.89	1,112,648.20

Schedule Of Changes Worksheet

Beginning Fund Balance					117,865.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,109,220.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,112,648.20	(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)					114,438.26	(5)



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52 Treasure County
0923 Hysham 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	79,533.11	102,181.11
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	190.54	0.00
1190 Penalties and Interest on Taxes	110.39	130.35
1510 Interest Earnings	89.93	99.41
2220 County On-Schedule Trans Reimb	28,341.32	20,171.41
3210 State On-Schedule Trans Reimb	28,341.32	20,171.42
3444 State School Block Grant	2,760.20	4,414.22
3445 State Combined Fund School Block Grant	546.50	1,339.53
3446 SB372 Block Grant Reimbursement	0.00	750.07
3447 SB372 Combined Block Grant Reimbursement	0.00	359.63
5200 Sale or Compensation for Loss of Assets	33,719.99	0.00
6100 Material Prior Period Revenue Adjustments	-58,883.52	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	114,749.78	149,617.15
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	2,523.81
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	138.60	116.83
5XX Other Purchased Services	108,928.96	146,015.84

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,067.56	148,656.48
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52 Treasure County
0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						39,935.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						149,617.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						148,656.48	(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)						40,895.83	(5)



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52 Treasure County
0923 Hysham 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	51.43	30.25
1611 National School Lunch Program	12,665.10	13,308.20
1632 Daily Adult Sales	1,000.25	274.00
1634 Daily Ala Carte Sales	0.00	7.50
1900 Other Revenue from Local Sources	1,308.38	1,650.94
3220 State Food Services Match	0.00	362.90
4550 Federal Child Nutrition	20,785.02	23,749.27
4552 Fresh Fruit And Vegetable	725.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,536.15	39,383.06

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

PRC Program Function Object	2012 Value	2013 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	1,269.85	1,207.62
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	526.05
6XX Supplies and Materials	36,775.48	36,127.50
8XX Other Expenditures	85.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,130.33	37,861.17



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0923 Hysham K-12 Schools

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

Schedule Of Changes Worksheet

Beginning Fund Balance						9,075.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,383.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,861.17	(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)						10,597.70	(5)



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0923 Hysham 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	379.38	328.13
2240 County Retirement Distribution	115,667.52	107,865.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	116,046.90	108,193.22

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	58,272.85	54,399.11
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,859.49	6,937.33
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,553.73	7,613.37
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,332.68	3,967.63
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,996.97	3,671.69
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,891.99	5,039.84
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,022.29	4,781.47
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,411.63	1,411.63
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,408.69	7,405.16
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,264.81	1,719.49
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,005.44	2,711.70
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,273.33	3,389.87



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0923 Hysham K-12 Schools

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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	105,293.90	103,048.29
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Schedule Of Changes Worksheet

Beginning Fund Balance		86,319.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		108,193.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		103,048.29	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		91,464.12	(5)



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0923 Hysham 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
001 Misc Local/Grants/Donations	
1900 Other Revenue from Local Sources	2,872.71
002 E-Rate Reimbursement	
6100 Material Prior Period Revenue Adjustments	4,315.07
004 Vo Ed State Tech Ed	
3900 State Career & Technical Ed Entitlement	3,019.00
005 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	13,820.00
007 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,482.80
010 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	16,376.00
011 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,654.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,200.00
366 Cap Investment & Def Maintenance	
1510 Interest Earnings	154.06
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,067.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	514.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,588.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,062.64

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

PRC Program Function Object	2013 Value
001 Misc Local/Grants/Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	208.83
6XX Supplies and Materials	150.03
810 Dues and Fees	30.00
001 Subtotal	388.86
002 E-Rate Reimbursement	



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52 Treasure County
0923 Hysham K-12 Schools

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
002 E-Rate Reimbursement				
410 Miscellaneous Federal Grants Direct from Feds				
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		385.70
		5XX Other Purchased Services		116.90
		23XX Support Services - General Administration		
		5XX Other Purchased Services		354.61
		002 Subtotal		<hr/> 857.21
004 Vo Ed State Tech Ed				
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction		
		5XX Other Purchased Services		1,120.25
		6XX Supplies and Materials		58.78
		810 Dues and Fees		468.00
		004 Subtotal		<hr/> 1,647.03
005 IDEA Part B (Trans from Coop)				
456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction		
		1XX Personal Services - Salaries		7,557.42
		2XX Personal Services - Employee Benefits		6,262.58
		005 Subtotal		<hr/> 13,820.00
006 Mid Yellowstone Electric				
1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		795.00
		6XX Supplies and Materials		2,052.16
		810 Dues and Fees		1,908.90
		006 Subtotal		<hr/> 4,756.06
007 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		2,422.80
		5XX Other Purchased Services		60.00
		007 Subtotal		<hr/> 2,482.80
010 Title I, Part A, Improving Basic Programs				
420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction		
		1XX Personal Services - Salaries		11,974.00
		2XX Personal Services - Employee Benefits		4,402.00



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52 Treasure County
0923 Hysham K-12 Schools

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
010 Title I, Part A, Improving Basic Programs	
010 Subtotal	16,376.00
011 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,070.00
5XX Other Purchased Services	584.00
011 Subtotal	3,654.00
327 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
5XX Other Purchased Services	725.00
6XX Supplies and Materials	193.52
327 Subtotal	918.52
366 Cap Investment & Def Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	20,787.16
368 Ed Data Systems	
368 K-12 Education Data Systems	
1XXX Instruction	
5XX Other Purchased Services	85.00
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,993.50
2XX Personal Services - Employee Benefits	1,073.50
420 Subtotal	4,067.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	514.00
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	997.00
6XX Supplies and Materials	591.00
451 Subtotal	1,588.00



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0923 Hysham K-12 Schools

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
465 Title I Improving Basic Programs	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	954.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,896.44

Schedule Of Changes Worksheet

Beginning Fund Balance	150,680.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,062.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,896.44	(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)
	131,846.47	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Misc Local/Grants/Donations	2,872.71	388.86	2,483.85
002 E-Rate Reimbursement	4,315.07	857.21	3,457.86
004 Vo Ed State Tech Ed	3,019.00	1,647.03	1,371.97
005 IDEA Part B (Trans from Coop)	13,820.00	13,820.00	0.00
006 Mid Yellowstone Electric	0.00	4,756.06	-4,756.06
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,482.80	2,482.80	0.00
010 Title I, Part A, Improving Basic Programs	16,376.00	16,376.00	0.00
011 Title II, Part A, Teacher/Principal Train/Recruit	3,654.00	3,654.00	0.00
327 Advancing Agriculture Education Program	1,200.00	918.52	281.48
366 Cap Investment & Def Maintenance	154.06	20,787.16	-20,633.10
368 Ed Data Systems	0.00	85.00	-85.00
420 Title I, Part A, Improving Basic Programs	4,067.00	4,067.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
430 Title II, Part A, Teacher/Principal Train/Recruit	514.00	514.00	0.00
451 Vo Ed Carl Perkins Basic Grant	1,588.00	1,588.00	0.00
465 Title I Improving Basic Programs	0.00	954.80	-954.80
Total	<u>54,062.64</u>	<u>72,896.44</u>	<u>-18,833.80</u>



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52 Treasure County
0923 Hysham 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	0.06	1.05
1190 Penalties and Interest on Taxes	0.04	0.82
1510 Interest Earnings	43.63	31.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43.73	33.52

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					7,369.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33.52	(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)					7,402.97	(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	2,000.00	2,600.00
1510 Interest Earnings	27.85	18.54
3260 State Driver's Education Reimbursement	840.34	1,183.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,868.19	3,802.47

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	1,680.00	1,995.00
4XX Purchased Property Services	651.20	684.98
5XX Other Purchased Services	160.95	0.00
6XX Supplies and Materials	259.99	378.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,752.14	3,058.40

Schedule Of Changes Worksheet

Beginning Fund Balance	7,033.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,802.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,058.40	(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)	7,777.47	(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	110.86	78.98
1900 Other Revenue from Local Sources	591.28	0.00
1910 Rentals	1,650.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,352.14	78.98

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		
8XX Other Expenditures	356.09	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,731.47	0.00
8XX Other Expenditures	300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,387.56	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	18,374.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.98	(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)
	18,453.75	(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	77.19	56.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77.19	56.04

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	13,035.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,091.10	(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	128.66	98.06
3281 State Technology Aid	1,060.02	1,010.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,188.68	1,109.03

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	21,927.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,109.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,036.92	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0923-43080403

52 Treasure County
0923 Hysham K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	38,283.74	39,251.12
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	123.25	0.00
1190 Penalties and Interest on Taxes	64.18	60.35
1510 Interest Earnings	1,009.07	877.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,480.24	40,188.51

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	7,097.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	7,097.45

Schedule Of Changes Worksheet

Beginning Fund Balance	193,903.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,188.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,097.45	(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)	226,994.80	(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	60,978.12	68,216.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,978.12	68,216.83

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	63,386.64	59,513.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,386.64	59,513.59

Schedule Of Changes Worksheet

Beginning Fund Balance	65,400.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,216.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,513.59	(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)	74,104.12	(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	17,298.48	18,191.63
XX	39X 1XXX 112	Certified Teacher Staff Salaries	51,005.00	51,000.08
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	428,320.12	402,136.72
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,986.03	9,830.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,778.76	1,117.45
XX	XXX 26XX 41X	Energy Utility Services	27,153.75	27,690.77
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,661.83
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,661.83

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,553.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,672.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	48,399.04
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	32,930.47	0.00	0.00	0.00	
280	1XXX	2XX	13,882.62	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	83.25	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	1,502.70	0.00	0.00	0.00	
Totals			48,399.04	0.00	0.00	0.00	48,399.04

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	100,800.00	0.00	0.00	0.00	100,800.00
Land Improvements	55,839.90	0.00	0.00	0.00	55,839.90
Buildings	2,219,966.00	0.00	0.00	0.00	2,219,966.00
Machinery and Equipment	101,494.88	0.00	0.00	0.00	101,494.88
Totals at Historical Cost	2,478,100.78	0.00	0.00	0.00	2,478,100.78
Less Accumulated Depreciation For:					
Improvement Accum	23,678.91	2,791.99	0.00	0.00	26,470.90
Building Accum	1,396,814.74	44,076.06	0.00	0.00	1,440,890.80
Machinery and Equipment Accum	53,294.34	7,578.48	0.00	0.00	60,872.82
Total Accumulated Depreciation	1,473,787.99	54,446.53	0.00	0.00	1,528,234.52
Governmental Activities, Capital Assets, net	1,004,312.79	-54,446.53	0.00	0.00	949,866.26

* 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
Operations and Maintenance (26XX)	10,370.47	0.00	0.00
Unallocated	44,076.06	0.00	0.00
Total Depreciation for FY2013	54,446.53	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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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*							
Compensated Absences	57,612.86	56.04	0.00	128.61	57,540.29	3,791.46	53,748.83
Total Governmental Activity							
Long-Term Liabilities	57,612.86	56.04	0.00	128.61	57,540.29	3,791.46	53,748.83

* 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.