

Independent School District No. 768  
Hancock Area Public Schools  
Uniform Accounting and Reporting Standard Compliance Table  
Year Ended June 30, 2017

**Fiscal Compliance Report - 6/30/2017**

Help    Logoff

District: HANCOCK (768-1)    Back    Print

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION</b>			
Total Revenue	\$3,913,448	<u>\$3,913,447</u>	\$1	Total Revenue	\$0	<u>\$0</u>	\$0
Total Expenditures	\$3,893,370	<u>\$3,893,369</u>	\$1	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$23,780	<u>\$23,780</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.03 Staff Development	\$0	<u>\$0</u>	\$0	4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0
4.06 Health and Safety	\$29,983	<u>\$29,983</u>	\$0	4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.14 Operating Debt	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.17 Taconite Building Maint	\$0	<u>\$0</u>	\$0	<b>07 DEBT SERVICE</b>			
4.24 Operating Capital	\$60,491	<u>\$60,491</u>	\$0	Total Revenue	\$418,891	<u>\$418,891</u>	\$0
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	Total Expenditures	\$378,133	<u>\$378,132</u>	\$1
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
4.28 Learning & Development	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0	4.51 QZAB Payments	\$65,357	<u>\$65,357</u>	\$0
4.38 Gifted & Talented	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.40 Teacher Development and Evaluation	\$7,324	<u>\$7,324</u>	\$0	4.64 Restricted Fund Balance	\$91,686	<u>\$91,687</u>	(\$1)
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.45 Career Tech Programs	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0	<b>08 TRUST</b>			
4.49 Safe School Crime - Crime Levy	\$22,009	<u>\$22,009</u>	\$0	Total Revenue	\$599	<u>\$600</u>	(\$1)
4.50 Pre-Kindergarten	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$41,123	<u>\$41,124</u>	(\$1)
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	<b>20 INTERNAL SERVICE</b>			
4.53 Unfunded Sev & Retiremt Levy	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.67 LTFM	\$62,702	<u>\$62,702</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.72 Medical Assistance	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
<i>Restricted:</i>				<b>25 OPEB REVOCABLE TRUST</b>			
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
<i>Committed:</i>				Total Expenditures	\$0	<u>\$0</u>	\$0
4.18 Committed for Separation	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.61 Committed Fund Balance	\$30,000	<u>\$30,000</u>	\$0	<b>45 OPEB IRREVOCABLE TRUST</b>			
<i>Assigned:</i>				Total Revenue	\$0	<u>\$0</u>	\$0
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.22 Unassigned Fund Balance	\$1,555,191	<u>\$1,555,192</u>	(\$1)	<b>47 OPEB DEBT SERVICE</b>			
<b>02 FOOD SERVICES</b>				Total Revenue	\$0	<u>\$0</u>	\$0
Total Revenue	\$159,851	<u>\$159,851</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
Total Expenditures	\$170,174	<u>\$170,175</u>	(\$1)	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>				<b>04 COMMUNITY SERVICE</b>			
4.60 Non Spendable Fund Balance	\$4,560	<u>\$4,560</u>	\$0	Total Revenue	\$90,759	<u>\$90,758</u>	\$1
<i>Restricted / Reserved:</i>				Total Expenditures	\$85,722	<u>\$85,721</u>	\$1
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
<i>Restricted:</i>				4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$2,822	<u>\$2,821</u>	\$1	<i>Restricted / Reserved:</i>			
<i>Unassigned:</i>				4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0	4.31 Community Education	\$49,951	<u>\$49,951</u>	\$0
<b>04 COMMUNITY SERVICE</b>				4.32 E.C.F.E	(\$23,262)	<u>(\$23,262)</u>	\$0
Total Revenue	\$90,759	<u>\$90,758</u>	\$1	4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0
Total Expenditures	\$85,722	<u>\$85,721</u>	\$1	4.44 School Readiness	\$21,257	<u>\$21,257</u>	\$0
<i>Non Spendable:</i>				4.47 Adult Basic Education	\$0	<u>\$0</u>	\$0
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0	4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Restricted:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$22,825	<u>\$22,825</u>	\$0
4.31 Community Education	\$49,951	<u>\$49,951</u>	\$0	<i>Unassigned:</i>			
4.32 E.C.F.E	(\$23,262)	<u>(\$23,262)</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	<b>45 OPEB IRREVOCABLE TRUST</b>			
4.44 School Readiness	\$21,257	<u>\$21,257</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.47 Adult Basic Education	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
<i>Restricted:</i>				4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$22,825	<u>\$22,825</u>	\$0	<i>Restricted:</i>			
<i>Unassigned:</i>				4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
<b>04 COMMUNITY SERVICE</b>				<i>Unassigned:</i>			
Total Revenue	\$90,759	<u>\$90,758</u>	\$1	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
Total Expenditures	\$85,722	<u>\$85,721</u>	\$1	<b>47 OPEB DEBT SERVICE</b>			
<i>Non Spendable:</i>				Total Revenue	\$0	<u>\$0</u>	\$0
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Non Spendable:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.31 Community Education	\$49,951	<u>\$49,951</u>	\$0	<i>Restricted:</i>			
4.32 E.C.F.E	(\$23,262)	<u>(\$23,262)</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.44 School Readiness	\$21,257	<u>\$21,257</u>	\$0	<i>Unassigned:</i>			
4.47 Adult Basic Education	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	<b>47 OPEB DEBT SERVICE</b>			
<i>Restricted:</i>				Total Revenue	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$22,825	<u>\$22,825</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>				<i>Non Spendable:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0