



Trustees' Financial Summary

FY2002-03

Submit ID: 0464-3216667

**23 Judith Basin County
0464 Stanford K-12 Schools**

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 for state and federal programs.*

Certification

Business Manager/Clerk Linda Gibbs

Phone #: (406) 566-2265

(Signature)

(Date)

Chair, Board of Trustees John Sampsel

(Signature)

(Date)

County Superintendent Julie Anderson Peevey

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 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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PRC	Title	Project Type	Project Number	CFDA #
003	CARL PERKINS BASIC GRANT	FEDERAL	01-2304-648101BG	84.048B
100	Coke and misc	LOCAL		
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2304641403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	2304641603	84.186A
203	Vo Ed Business/Marketing	STATE	STATE	State
213	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State
313	Title I, Part A, Accountability	FEDERAL	2304643103	84.348A
393	Title V, Part A, Innovative Programs	FEDERAL	2304643903	84.298
453	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021065	84.358A
573	IDEA-B (Trans from Coop)	FEDERAL	1496917703allo	84.027A
603	Title II, Part D, Ed Technology	FEDERAL	2304646003	84.318
813	Vo Ed Carl D Perkins-Basic	FEDERAL	2304648103bg	84.048A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	114,376.81	27,720.49	167,591.70	728.32
02	Taxes Receivable - Real and Personal (120-149)	39,534.02		4,587.55	
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	153,910.83	27,720.49	172,179.25	728.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	39,534.02		4,587.55	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	39,534.02		4,587.55	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,106.82	301.70		182.08
48	Fund Balance for Budget (961-970)	106,269.99	27,418.79	167,591.70	546.24
52	TOTAL FUND BALANCE/EQUITY	114,376.81	27,720.49	167,591.70	728.32
53	TOTAL LIABILITIES AND FUND BALANCE	153,910.83	27,720.49	172,179.25	728.32

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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)		47,789.72	24,571.35	2,221.59
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		47,789.72	24,571.35	2,221.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,098.88	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,098.88	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,140.46	
48	Fund Balance for Budget (961-970)		47,789.72	21,332.01	2,221.59
52	TOTAL FUND BALANCE/EQUITY		47,789.72	23,472.47	2,221.59
53	TOTAL LIABILITIES AND FUND BALANCE		47,789.72	24,571.35	2,221.59

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	895.52		12,305.73	
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)	792.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,687.52		12,305.73	
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)	41.87			
48	Fund Balance for Budget (961-970)	1,645.65		12,305.73	
52	TOTAL FUND BALANCE/EQUITY	1,687.52		12,305.73	
53	TOTAL LIABILITIES AND FUND BALANCE	1,687.52		12,305.73	

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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 (961-970)				
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)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,661.09	4,731.99		
02	Taxes Receivable - Real and Personal (120-149)	854.55			
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	4,515.64	4,731.99		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	854.55			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	854.55			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,661.09	4,731.99		
52	TOTAL FUND BALANCE/EQUITY	3,661.09	4,731.99		
53	TOTAL LIABILITIES AND FUND BALANCE	4,515.64	4,731.99		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (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)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			27,037.13	
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			27,037.13	
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 (961-970)			27,037.13	
52	TOTAL FUND BALANCE/EQUITY			27,037.13	
53	TOTAL LIABILITIES AND FUND BALANCE			27,037.13	



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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)	42,178.68	66,521.11		
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	42,178.68	66,521.11		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	42,178.68	66,521.11		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	42,178.68	66,521.11		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	42,178.68	66,521.11		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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 FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			28,702.39	
11	Buildings and Building Improvements (331 & 332)			710,681.60	
12	Machinery and Equipment (341 & 342)			399,763.71	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				31,739.03
20	TOTAL ASSETS AND OTHER DEBITS			1,139,147.70	31,739.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				4,212.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				27,527.03
35	TOTAL LIABILITIES				31,739.03
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,139,147.70	
52	TOTAL FUND BALANCE/EQUITY			1,139,147.70	
53	TOTAL LIABILITIES AND FUND BALANCE			1,139,147.70	31,739.03



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	429,723.02	439,777.47
1190	Penalties and Interest on Taxes	846.68	1,348.66
1510	Interest Earnings	2,930.86	1,814.92
1900	Other Revenue from Local Sources	100.00	260.23
3110	Direct State Aid	463,425.49	465,231.79
3115	State Spec Ed Allowable Cost Pymt to Districts	20,105.03	23,524.67
3120	State Guaranteed Tax Base Aid	22,523.76	40,220.40
3440	State HB20/SB417 Prop Tax Reimb	15,265.91	12,496.96
3444	State School Block Grant	81,056.02	78,995.36
6100	Material Prior Period Revenue Adjustments	0.00	834.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,035,976.77</u>	<u>1,064,505.02</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	381,175.81	390,840.15
2XX	Personal Services - Employee Benefits	83,397.42	88,423.81
3XX	Purchased Professional and Technical Services	200.00	10,340.00
4XX	Purchased Property Services	2,707.80	4,701.65
5XX	Other Purchased Services	1,542.84	1,864.26
6XX	Supplies and Materials	41,537.05	39,233.53
7XX	Property and Equipment Acquisition	21,582.23	0.00
810	Dues and Fees	4,468.84	2,319.60
21XX	Support Services - Students		
1XX	Personal Services - Salaries	17,264.56	16,750.88
2XX	Personal Services - Employee Benefits	3,345.62	3,581.75
3XX	Purchased Professional and Technical Services	4,626.38	5,040.00
5XX	Other Purchased Services	47.45	0.00
6XX	Supplies and Materials	1,156.74	1,343.64
222X	Educational Media Services		
1XX	Personal Services - Salaries	17,121.80	16,854.25
2XX	Personal Services - Employee Benefits	56.32	1,526.70
6XX	Supplies and Materials	2,709.26	188.85
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,782.34	12,169.40
2XX	Personal Services - Employee Benefits	1,486.82	1,850.57
4XX	Purchased Property Services	2,332.19	0.00
5XX	Other Purchased Services	9,507.69	9,964.83



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	5,372.01	7,754.39
		810	Dues and Fees	2,476.00	1,140.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	47,870.88	53,056.25
		2XX	Personal Services - Employee Benefits	5,691.73	6,247.82
		5XX	Other Purchased Services	322.00	1,147.90
		810	Dues and Fees	1,075.98	100.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	18,806.88	18,417.28
		2XX	Personal Services - Employee Benefits	2,535.56	2,414.32
		3XX	Purchased Professional and Technical Services	3,772.78	6,762.05
		5XX	Other Purchased Services	0.00	815.18
		6XX	Supplies and Materials	748.59	902.21
		810	Dues and Fees	2,565.76	2,027.77
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	39,199.31	39,959.49
		2XX	Personal Services - Employee Benefits	14,778.54	14,325.19
		3XX	Purchased Professional and Technical Services	17,260.06	36,387.42
		4XX	Purchased Property Services	49,805.03	47,786.55
		5XX	Other Purchased Services	13,036.14	12,402.07
		6XX	Supplies and Materials	17,397.92	14,723.92
		7XX	Property and Equipment Acquisition	619.42	3,500.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	1,000.00	1,000.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	40,368.44	36,186.69
		2XX	Personal Services - Employee Benefits	6,714.75	3,167.60
		3XX	Purchased Professional and Technical Services	2,988.80	7,485.97
		4XX	Purchased Property Services	145.56	85.00
		5XX	Other Purchased Services	31.05	1,191.60
		6XX	Supplies and Materials	988.71	1,826.01
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	56,590.11	0.00
		2XX	Personal Services - Employee Benefits	12,446.75	0.00
		4XX	Purchased Property Services	3,448.68	0.00
		5XX	Other Purchased Services	913.01	0.00
		6XX	Supplies and Materials	7,312.29	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0464-3216667

23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		7XX	Property and Equipment Acquisition	4,000.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	55,854.16
		2XX	Personal Services - Employee Benefits	0.00	9,589.85
		4XX	Purchased Property Services	0.00	5,983.07
		5XX	Other Purchased Services	0.00	625.50
		6XX	Supplies and Materials	0.00	5,309.36
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,930.93	6,116.32
		2XX	Personal Services - Employee Benefits	128.10	128.98
		3XX	Purchased Professional and Technical Services	0.00	1,375.00
		5XX	Other Purchased Services	1,568.43	0.00
		6XX	Supplies and Materials	90.10	125.09
		810	Dues and Fees	760.00	750.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	27,426.33	37,315.85
		2XX	Personal Services - Employee Benefits	358.73	0.00
		3XX	Purchased Professional and Technical Services	0.00	366.67
		4XX	Purchased Property Services	239.44	175.00
		5XX	Other Purchased Services	3,007.03	3,901.64
		6XX	Supplies and Materials	1,972.77	1,346.04
		810	Dues and Fees	1,507.85	3,550.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,569.32	9,801.00
		4XX	Purchased Property Services	0.00	661.41
		5XX	Other Purchased Services	220.00	656.48
		6XX	Supplies and Materials	9,724.82	11,029.77
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,271.26	1,178.59
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	9,304.99



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,051,107.01	1,092,951.32
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Schedule of Changes Worksheet

Beginning Fund Balance	134,716.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,064,505.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,092,951.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 8,106.82 Less Last Year 0.00 (4b)	8,106.82	
	8,106.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	114,376.81	(5)



Trustees' Financial Summary

FY2002-03

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**23 Judith Basin County
0464 Stanford K-12 Schools**

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	579.46	327.12
1900 Other Revenue from Local Sources	19.32	754.33
2220 County On-Schedule Trans Reimb	28,305.00	27,463.50
3210 State On-Schedule Trans Reimb	28,305.00	27,463.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,208.78	56,008.45

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	5,610.00	6,077.50
2XX Personal Services - Employee Benefits	504.89	598.37
25XX Support Services - Business		
1XX Personal Services - Salaries	2,089.68	2,069.21
2XX Personal Services - Employee Benefits	280.54	225.97
27XX Student Transportation Services		
1XX Personal Services - Salaries	27,427.50	28,090.15
2XX Personal Services - Employee Benefits	3,192.95	3,709.14
4XX Purchased Property Services	10,894.17	9,611.54
5XX Other Purchased Services	2,957.28	6,861.44
6XX Supplies and Materials	8,766.60	9,700.52
810 Dues and Fees	15.00	120.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,738.61	67,063.84



Trustees' Financial Summary

FY2002-03

Submit ID: 0464-3216667

23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						38,474.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,008.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,063.84	(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	301.70	Less Last Year	0.00	(4b)		301.70	
						301.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,720.49	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0464-3216667

23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	36,575.71	50,703.91
1190	Penalties and Interest on Taxes	63.68	127.34
1510	Interest Earnings	8,716.03	3,275.57
3440	State HB20/SB417 Prop Tax Reimb	1,307.65	1,451.85
3444	State School Block Grant	5,024.92	4,897.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>51,687.99</u>	<u>60,455.84</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	79,068.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>79,068.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		107,135.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		60,455.84	(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)		167,591.70	(5)



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1611 National School Lunch Program	23,103.00	23,964.27
1623 Milk Sales	464.00	453.50
1632 Daily Adult Sales	2,939.25	1,531.25
1900 Other Revenue from Local Sources	16.75	6.75
4550 Federal Child Nutrition	16,605.45	15,173.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,128.45	41,129.37

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	18,002.32	18,256.85
2XX Personal Services - Employee Benefits	715.83	801.00
4XX Purchased Property Services	138.39	78.18
6XX Supplies and Materials	23,275.29	22,594.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,131.83	41,730.98



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,147.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,129.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,730.98	(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	182.08	Less Last Year	0.00	(4b)		182.08	
						182.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						728.32	(5)



Trustees' Financial Summary

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**23 Judith Basin County
0464 Stanford K-12 Schools**

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	281.65	509.16
2240 County Retirement Distribution	82,562.79	79,382.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	82,844.44	79,891.80

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	38,034.36	37,654.24
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,617.73	274.27
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,545.00	1,525.06
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,465.46	2,037.75
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,329.60	4,675.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,834.08	1,828.10
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,220.80	3,534.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,460.65	2,493.22
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,661.43	3,127.85
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	41.38	0.00
350 Technology Education/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,189.41	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5,296.75



Trustees' Financial Summary

FY2002-03

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	753.04
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	428.42
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	528.30	463.91
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,374.91	2,176.89
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	1,340.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>65,303.11</u>	<u>67,609.48</u>



Trustees' Financial Summary

FY2002-03

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						35,507.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,891.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,609.48	(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)						47,789.72	(5)



Trustees' Financial Summary

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**23 Judith Basin County
0464 Stanford K-12 Schools**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
100 Coke and misc	
1510 Interest Earnings	762.06
1920 Contributions/Donations from Private Sources	909.35
6100 Material Prior Period Revenue Adjustments	21,514.21
100 Subtotal	23,185.62
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,933.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	690.12
203 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,518.00
213 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,675.00
313 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	34,725.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,713.00
453 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,295.70
573 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	5,642.49
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,532.00
813 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,208.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,117.93

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

PRC Program Function Object	2003 Value
100 Coke and misc	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	476.01
6XX Supplies and Materials	1,000.00



Trustees' Financial Summary

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0464 Stanford K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	
100 Subtotal	1,476.01
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction	
2XX Personal Services - Employee Benefits	41.95
3XX Purchased Professional and Technical Services	9,401.37
5XX Other Purchased Services	360.14
6XX Supplies and Materials	2,469.54
810 Dues and Fees	660.00
143 Subtotal	12,933.00
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities 221X Improvement of Instruction Services 6XX Supplies and Materials	690.12
203 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati 1XXX Instruction	
5XX Other Purchased Services	1,000.00
6XX Supplies and Materials	518.00
203 Subtotal	1,518.00
213 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture 1XXX Instruction 6XX Supplies and Materials	2,675.00
313 Title I, Part A, Accountability	
1XX Regular Education Programs - Elementary/Secondary 25XX Support Services - Business 1XX Personal Services - Salaries	1,206.00
420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries	16,670.88



Trustees' Financial Summary

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0464 Stanford K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4,351.43
5XX Other Purchased Services	93.60
6XX Supplies and Materials	12,348.09
880 Other Vocational Education Related Costs	55.00
	34,725.00
313 Subtotal	34,725.00
393 Title V, Part A, Innovative Programs	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	1,713.00
453 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	3,062.60
6XX Supplies and Materials	7,895.40
7XX Property and Equipment Acquisition	4,355.00
	15,313.00
453 Subtotal	15,313.00
573 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	4,021.53
2XX Personal Services - Employee Benefits	1,590.96
5XX Other Purchased Services	30.00
	5,642.49
573 Subtotal	5,642.49
603 Title II, Part D, Ed Technology	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,532.00
813 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,208.00



Trustees' Financial Summary

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0464 Stanford K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	81,425.62
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Schedule of Changes Worksheet

Beginning Fund Balance	1,639.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,117.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,425.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 2,140.46 Less Last Year 0.00 (4b) 2,140.46		
	2,140.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,472.47	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 CARL PERKINS BASIC GRANT	0.00	0.00	.00
100 Coke and misc	23,185.62	1476.01	21709.61
143 Title II, Part A, Teacher/Principal Train/Recruit	12,933.00	12933.00	.00
163 Title IV, Part A, Safe & Drug-Free	690.12	690.12	.00
203 Vo Ed Business/Marketing	1,518.00	1518.00	.00
213 Vo Ed All Career & Tech Ed Programs	2,675.00	2675.00	.00
313 Title I, Part A, Accountability	34,725.00	34725.00	.00
393 Title V, Part A, Innovative Programs	1,713.00	1713.00	.00
453 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	13,295.70	15313.00	-2017.30
573 IDEA-B (Trans from Coop)	5,642.49	5642.49	.00
603 Title II, Part D, Ed Technology	1,532.00	1532.00	.00
813 Vo Ed Carl D Perkins-Basic	3,208.00	3208.00	.00
Total	101,117.93	81,425.62	19,692.31



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	75.11	54.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75.11	54.89

Schedule of Changes Worksheet

Beginning Fund Balance	2,166.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54.89	(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)	2,221.59	(5)



Trustees' Financial Summary

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0464 Stanford K-12 Schools

**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	275.00	1,767.10
1510 Interest Earnings	109.28	64.47
3260 State Driver's Education Reimbursement	0.00	25.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	384.28	1,856.57

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	753.00	726.00
2XX Personal Services - Employee Benefits	0.00	3.27
4XX Purchased Property Services	1,318.55	1,207.63
5XX Other Purchased Services	141.29	91.35
6XX Supplies and Materials	233.63	249.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,446.47	2,278.12

Schedule of Changes Worksheet

Beginning Fund Balance	2,067.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,856.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,278.12	(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 41.87 Less Last Year 0.00 (4b)	41.87	
		41.87 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,687.52	(5)



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	344.04	227.38
1910 Rentals	4,200.00	4,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,544.04	4,427.38

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	905.00	0.00
4XX Purchased Property Services	4,849.53	911.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,754.53	911.16

Schedule of Changes Worksheet

Beginning Fund Balance	8,789.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,427.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	911.16	(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)	12,305.73	(5)



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**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	224.61	178.57
5300 Operating Transfers from Other Funds	1,271.26	1,178.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,495.87	1,357.16

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	5,176.43
2XX Personal Services - Employee Benefits	0.00	19.15
24XX Support Services - School Administration		
1XX Personal Services - Salaries	376.20	0.00
2XX Personal Services - Employee Benefits	1.24	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	3,501.23
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	602.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	377.44	9,299.31



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance						7,942.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,357.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,299.31	(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)						0.00	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	8,788.96
1190	Penalties and Interest on Taxes	0.00	9.94
3281	State Technology Aid	217.75	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	257.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>217.75</u>	<u>9,056.01</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	5XX Other Purchased Services	40.88	0.00
	6XX Supplies and Materials	594.97	5,394.92
	7XX Property and Equipment Acquisition	2,457.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,093.15</u>	<u>5,394.92</u>

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,056.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,394.92	(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)				3,661.09	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	4,814.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,814.53

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	82.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	82.54

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,814.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82.54	(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)	4,731.99	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	93,715.77	0.00
1XXX Revenues from Student Activities	0.00	86,563.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,715.77	86,563.03

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	90,432.15	87,366.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,432.15	87,366.46

Schedule of Changes Worksheet

Beginning Fund Balance	27,840.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,563.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,366.46	(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)	27,037.13	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	29,226.51	48,697.71
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	7,855.00
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 Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,592.28
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	19,592.28

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,530.22
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,212.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,942.87
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	36,186.69	0.00	0.00	0.00	
280	1XXX	2XX	3,167.60	0.00	0.00	0.00	
280	1XXX	3XX	7,485.97	0.00	0.00	0.00	
280	1XXX	4XX	85.00	0.00	0.00	0.00	
280	1XXX	5XX	1,191.60	0.00	0.00	0.00	
280	1XXX	6XX	1,826.01	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	0.00	0.00	0.00	0.00	
Totals			49,942.87	0.00	0.00	0.00	49,942.87



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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 FY03.*