



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

**23 Judith Basin County
0469 Hobson 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 Cheryl Spratt

Phone #: (406) 423-5545

(Signature)

(Date)

Chair, Board of Trustees Kathy Hodge

(Signature)

(Date)

County Superintendent Julie Anderson Peevey

(Signature)

(Date)

Software

Accounting Package: United Software Technology

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 | Hail Damage | LOCAL | | |
| 100 | Vo Ed Agriculture | STATE | State Applied | State |
| 200 | Vo Ed Business/Marketing | STATE | State Applied | State |
| 222 | Title I, Part A, Improving Basic Programs 2002- | FEDERAL | 2304693102 | 84.010A |
| 262 | Adjustment to State Vo-Ag | STATE | state applied | |
| 277 | IDEA-B (Trans from Coop) | FEDERAL | 146917793allo | 84.027A |
| 299 | Class Size Reduction | FEDERAL | 2304696202 | 84.340 |
| 322 | Title I, Part A, Improving Basic Programs2002- | FEDERAL | 2304693103 | 84.010A |
| 360 | Gifted & Talented | STATE | 2304691303 | State |
| 400 | Vo Ed Family & Consumer Science | STATE | State Applied | State |
| 412 | Title VI,Part B,Subpart 1,Small Rural | FEDERAL | S358A021836 | 84.358A |
| 430 | Title II, Part A, Teacher/Principal Train/Recruit | FEDERAL | 2304691403 | 84.367 |
| 431 | Title II, Part D, Ed Technology | FEDERAL | 2304696003 | 84.318 |
| 435 | Title V, Part A, Innovative Programs | FEDERAL | 2304693903 | 84.298 |
| 500 | Vo Ed Carl D Perkins-Basic | FEDERAL | 2304698103BG | 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) | 260,040.87 | 87,511.29 | 254,526.42 | 7,969.02 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 31,123.16 | 74.93 | 3,160.07 | |
| 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 | 291,164.03 | 87,586.22 | 257,686.49 | 7,969.02 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 31,123.16 | 74.93 | 3,160.07 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 31,123.16 | 74.93 | 3,160.07 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 39,382.00 | | | |
| 48 | Fund Balance for Budget (961-970) | 220,658.87 | 87,511.29 | 254,526.42 | 7,969.02 |
| 52 | TOTAL FUND BALANCE/EQUITY | 260,040.87 | 87,511.29 | 254,526.42 | 7,969.02 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 291,164.03 | 87,586.22 | 257,686.49 | 7,969.02 |

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23 Judith Basin County
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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) | | 51,736.46 | -7,704.79 | 3,620.36 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 157.25 |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 13,210.00 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 51,736.46 | 5,505.21 | 3,777.61 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | 2,727.55 | 157.25 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | 2,727.55 | 157.25 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | | 51,736.46 | 2,777.66 | 3,620.36 |
| 52 | TOTAL FUND BALANCE/EQUITY | | 51,736.46 | 2,777.66 | 3,620.36 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 51,736.46 | 5,505.21 | 3,777.61 |

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23 Judith Basin County
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**** Recalculated ****

| 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) | 13,958.94 | | 1,466.50 | 4,323.19 |
| 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) | 715.00 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 14,673.94 | | 1,466.50 | 4,323.19 |
| 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) | 14,673.94 | | 1,466.50 | 4,323.19 |
| 52 | TOTAL FUND BALANCE/EQUITY | 14,673.94 | | 1,466.50 | 4,323.19 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 14,673.94 | | 1,466.50 | 4,323.19 |

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23 Judith Basin County
0469 Hobson K-12 Schools

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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) | -584.34 | 4,721.03 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 1,043.85 | | 7,896.19 | |
| 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 | 459.51 | 4,721.03 | 7,896.19 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 1,043.85 | | 7,896.19 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 1,043.85 | | 7,896.19 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | -584.34 | 4,721.03 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | -584.34 | 4,721.03 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 459.51 | 4,721.03 | 7,896.19 | |

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**** Recalculated ****

| 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) | 232,323.40 | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 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 | 232,323.40 | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 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) | 232,323.40 | | | |
| 50 | Contributed Capital (921) | | | | |
| 51 | Retained Earnings (930-940) | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 232,323.40 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 232,323.40 | | | |

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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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FY2002-03

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0469 Hobson K-12 Schools

| 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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23 Judith Basin County
0469 Hobson K-12 Schools

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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) | | | 42,955.70 | |
| 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 | | | 42,955.70 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 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) | | | 42,955.70 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 42,955.70 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 42,955.70 | |

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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) | 7,494.46 | 75,347.92 | | 165.76 |
| 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 | 7,494.46 | 75,347.92 | | 165.76 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | 7,494.46 | 69,522.08 | | |
| 24 | Other Current Liabilities (621-679) | | 5,825.84 | | 165.76 |
| 35 | TOTAL LIABILITIES | 7,494.46 | 75,347.92 | | 165.76 |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 7,494.46 | 75,347.92 | | 165.76 |



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0469 Hobson K-12 Schools

| 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) | | | 53,415.00 | |
| 11 | Buildings and Building Improvements (331 & 332) | | | 2,368,142.00 | |
| 12 | Machinery and Equipment (341 & 342) | | | 473,709.00 | |
| 13 | Construction Work in Progress (351) | | | | |
| 14 | Amount Available in Debt Service and Compensated Absence Funds (403) | | | | 4,323.19 |
| 15 | Amounts to be Provided (404-406) | | | | 1,544,117.61 |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 2,895,266.00 | 1,548,440.80 |
| 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) | | | | 1,525,000.00 |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 30 | Contracts and Judgments Payable (740-750) | | | | |
| 31 | Compensated Absences Payable (760) | | | | 23,440.80 |
| 35 | TOTAL LIABILITIES | | | | 1,548,440.80 |
| FUND BALANCE/EQUITY | | | | | |
| 49 | Investments in General Fixed Assets (910-918) | | | 2,895,266.00 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 2,895,266.00 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 2,895,266.00 | 1,548,440.80 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

01 - General Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|---------------------|---------------------|
| 1110 District Tax Levy | 466,291.27 | 444,914.67 |
| 1112 District Levy - Personal Property | 0.00 | 8,109.29 |
| 1114 District Levy - Pers Prop/Mobile Homes | 0.00 | 571.51 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 10,920.77 | 12,387.33 |
| 1190 Penalties and Interest on Taxes | 1,229.15 | 1,140.27 |
| 1510 Interest Earnings | 4,984.24 | 3,962.86 |
| 1900 Other Revenue from Local Sources | 216.67 | 118.15 |
| 3110 Direct State Aid | 438,736.37 | 453,965.89 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 18,568.13 | 19,350.40 |
| 3120 State Guaranteed Tax Base Aid | 12,323.80 | 15,831.20 |
| 3440 State HB20/SB417 Prop Tax Reimb | 4,627.37 | 4,042.52 |
| 3444 State School Block Grant | 63,463.04 | 61,849.64 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,021,360.81 | 1,026,243.73 |

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 | 444,079.40 | 389,008.31 |
| 2XX Personal Services - Employee Benefits | 91,133.94 | 99,813.83 |
| 3XX Purchased Professional and Technical Services | 2,496.60 | 122.50 |
| 4XX Purchased Property Services | 118.00 | 0.00 |
| 5XX Other Purchased Services | 11,282.10 | 15,672.80 |
| 6XX Supplies and Materials | 21,855.37 | 41,271.15 |
| 810 Dues and Fees | 1,233.31 | 1,234.31 |
| 21XX Support Services - Students | | |
| 3XX Purchased Professional and Technical Services | 9,360.00 | 4,284.00 |
| 6XX Supplies and Materials | 81.83 | 67.79 |
| 222X Educational Media Services | | |
| 6XX Supplies and Materials | 1,347.01 | 1,295.71 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 40,890.55 | 63,919.78 |
| 2XX Personal Services - Employee Benefits | 4,282.76 | 2,545.95 |
| 3XX Purchased Professional and Technical Services | 5,221.82 | 8,215.47 |
| 4XX Purchased Property Services | 1,351.17 | 0.00 |
| 5XX Other Purchased Services | 7,738.79 | 7,180.54 |
| 6XX Supplies and Materials | 10,912.35 | 13,294.91 |
| 810 Dues and Fees | 1,862.00 | 2,080.00 |

Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County
0469 Hobson 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 |
|-----|---|---|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 21,473.83 | 24,900.00 |
| | | 2XX | Personal Services - Employee Benefits | 277.08 | 303.02 |
| | | 3XX | Purchased Professional and Technical Services | 4,383.00 | 4,870.00 |
| | | 5XX | Other Purchased Services | 543.63 | 447.15 |
| | | 6XX | Supplies and Materials | 3,609.96 | 301.74 |
| | | 810 | Dues and Fees | 135.00 | 0.00 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 48,303.15 | 55,695.28 |
| | | 2XX | Personal Services - Employee Benefits | 623.25 | 677.78 |
| | | 3XX | Purchased Professional and Technical Services | 5,823.84 | 4,804.12 |
| | | 4XX | Purchased Property Services | 64,636.48 | 96,525.97 |
| | | 5XX | Other Purchased Services | 4,670.46 | 3,845.64 |
| | | 6XX | Supplies and Materials | 22,347.03 | 20,104.84 |
| | | 7XX | Property and Equipment Acquisition | 19,139.88 | 18,405.25 |
| | | 810 | Dues and Fees | 0.00 | 4,465.57 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 21,383.60 | 21,906.69 |
| | | 2XX | Personal Services - Employee Benefits | 365.91 | 604.09 |
| | | 3XX | Purchased Professional and Technical Services | 300.00 | 300.00 |
| | | 5XX | Other Purchased Services | 17.25 | 23.00 |
| | | 6XX | Supplies and Materials | 3,363.97 | 2,541.89 |
| | 62XX | Resources Transferred to Other School Districts or Cooper | | | |
| | | 920 | Resources Transferred to Other School Districts or Cooper | 2,847.32 | 2,928.37 |
| 310 | Agriculture | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 22,266.67 | 0.00 |
| | | 2XX | Personal Services - Employee Benefits | 287.31 | 0.00 |
| 320 | Marketing (Distributive) Education | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 29,656.44 | 0.00 |
| | | 2XX | Personal Services - Employee Benefits | 382.66 | 0.00 |
| 340 | Family & Consumer Sciences | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 29,438.47 | 0.00 |
| | | 2XX | Personal Services - Employee Benefits | 379.84 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

01 - General 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 | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 81,312.94 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 989.53 |
| | | 6XX | Supplies and Materials | 0.00 | 4,535.00 |
| 3XX | Undistributed Vocational Education Programs | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 419.16 | 0.00 |
| | | 2XX | Personal Services - Employee Benefits | 5.41 | 0.00 |
| | | 6XX | Supplies and Materials | 151.37 | 0.00 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 34XX | Extracurricular - Activities | | | |
| | | 3XX | Purchased Professional and Technical Services | 1,230.00 | 1,480.00 |
| | | 5XX | Other Purchased Services | 15,618.24 | 10,878.33 |
| | | 6XX | Supplies and Materials | 7,552.07 | 3,189.84 |
| | | 810 | Dues and Fees | 2,225.00 | 2,250.00 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 1XX | Personal Services - Salaries | 10,499.12 | 9,694.82 |
| | | 2XX | Personal Services - Employee Benefits | 1,225.62 | 727.02 |
| 999 | Undistributed | | | | |
| | 61XX | Operating Transfers to Other Funds | | | |
| | | 910 | Operating Transfers to Other Funds | 364.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,001,193.02</u> | <u>1,028,714.93</u> |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|-----------|----------------|-----------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 241,361.21 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,026,243.73 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,028,714.93 | (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 | 39,382.00 | Less Last Year | 18,231.14 | (4b) | | 21,150.86 | |
| | | | | | | 21,150.86 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 260,040.87 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

10 - Transportation Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|---|-------------------|------------------|
| 1110 | District Tax Levy | 14,107.84 | 1,400.23 |
| 1112 | District Levy - Personal Property | 0.00 | 32.90 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 0.00 | 6.16 |
| 1190 | Penalties and Interest on Taxes | 32.91 | 20.90 |
| 1510 | Interest Earnings | 1,655.54 | 1,562.19 |
| 2220 | County On-Schedule Trans Reimb | 47,254.50 | 46,602.70 |
| 3210 | State On-Schedule Trans Reimb | 47,254.50 | 46,602.70 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 136.98 | 9.60 |
| 3444 | State School Block Grant | 1,371.80 | 1,336.93 |
| 6100 | Material Prior Period Revenue Adjustments | -15.27 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>111,798.80</u> | <u>97,574.31</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 | | |
| 23XX | Support Services - General Administration | | |
| 1XX | Personal Services - Salaries | 9,292.43 | 15,843.56 |
| 25XX | Support Services - Business | | |
| 1XX | Personal Services - Salaries | 5,368.48 | 6,225.00 |
| 26XX | Operation and Maintenance of Plant Services | | |
| 1XX | Personal Services - Salaries | 9,163.40 | 10,931.93 |
| 27XX | Student Transportation Services | | |
| 1XX | Personal Services - Salaries | 36,255.53 | 34,809.59 |
| 3XX | Purchased Professional and Technical Services | 1,011.43 | 701.00 |
| 4XX | Purchased Property Services | 5,760.62 | 5,481.43 |
| 5XX | Other Purchased Services | 6,752.71 | 6,770.94 |
| 6XX | Supplies and Materials | 19,445.37 | 21,976.21 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>93,049.97</u> | <u>102,739.66</u> |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County
0469 Hobson K-12 Schools

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 92,676.64 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 97,574.31 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 102,739.66 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 87,511.29 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

11 - Bus Depreciation Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------------|------------------|
| 1110 District Tax Levy | 62,747.83 | 47,387.14 |
| 1112 District Levy - Personal Property | 0.00 | 259.40 |
| 1114 District Levy - Pers Prop/Mobile Homes | 0.00 | 26.98 |
| 1190 Penalties and Interest on Taxes | 179.69 | 138.04 |
| 1510 Interest Earnings | 4,879.28 | 5,358.26 |
| 3440 State HB20/SB417 Prop Tax Reimb | 601.87 | 410.35 |
| 3444 State School Block Grant | 9,667.44 | 9,421.67 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 78,076.11 | 63,001.84 |

Schedule of Changes Worksheet

| | | |
|--|------------|-----|
| Beginning Fund Balance | 191,524.58 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 63,001.84 | (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) | 254,526.42 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County
0469 Hobson 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 |
|--|------------|------------|
| 1510 Interest Earnings | 427.82 | 214.46 |
| 1621 Lunch Sales | 12,405.75 | 16,545.50 |
| 1632 Daily Adult Sales | 7,175.03 | 5,531.50 |
| 3220 State Food Services Match | 371.86 | 0.00 |
| 4550 Federal Child Nutrition | 21,025.88 | 21,758.51 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 41,406.34 | 44,049.97 |

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 | 13,990.52 | 16,211.99 |
| 4XX Purchased Property Services | 100.00 | 0.00 |
| 5XX Other Purchased Services | 132.58 | 563.15 |
| 6XX Supplies and Materials | 26,047.80 | 34,323.94 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 40,270.90 | 51,099.08 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

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

**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 15,018.13 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 44,049.97 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 51,099.08 | (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) | | | | | 7,969.02 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

14 - Retirement Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|--------------------------------|------------|------------|
| 1510 | Interest Earnings | 905.36 | 796.91 |
| 2240 | County Retirement Distribution | 108,317.78 | 104,559.49 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 109,223.14 | 105,356.40 |

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 | 101,034.14 | 99,654.04 |
| 280 | Special Education - Local and State | | |
| 1XXX | Instruction | | |
| 2XX | Personal Services - Employee Benefits | 1,730.71 | 3,306.41 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | 102,764.85 | 102,960.45 |

Schedule of Changes Worksheet

| | | | |
|--|------|----------------|----------|
| Beginning Fund Balance | | 49,340.51 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 105,356.40 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 102,960.45 | (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) | | 51,736.46 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2003 Value |
|--|------------|
| 003 Hail Damage | |
| 1510 Interest Earnings | 68.77 |
| 100 Vo Ed Agriculture | |
| 3900 State Career & Technical Ed Entitlement | 2,817.31 |
| 200 Vo Ed Business/Marketing | |
| 3900 State Career & Technical Ed Entitlement | 665.00 |
| 222 Title I, Part A, Improving Basic Programs 2002-03 | |
| 4200 Title I, Part A, Improving Basic Programs | 7,592.27 |
| 277 IDEA-B (Trans from Coop) | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 4,315.00 |
| 299 Class Size Reduction | |
| 4650 Federal Miscellaneous Grants from OPI | 1,835.49 |
| 322 Title I, Part A, Improving Basic Programs 2002-03 | |
| 4200 Title I, Part A, Improving Basic Programs | 31,272.45 |
| 360 Gifted & Talented | |
| 3600 State Gifted & Talented Reimbursement | 918.00 |
| 400 Vo Ed Family & Consumer Science | |
| 3900 State Career & Technical Ed Entitlement | 661.00 |
| 412 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 16,021.00 |
| 430 Title II, Part A, Teacher/Principal Train/Recruit | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 11,489.00 |
| 431 Title II, Part D, Ed Technology | |
| 4310 Title II, Part D, Educational Technology | 1,726.00 |
| 435 Title V, Part A, Innovative Programs | |
| 4350 Title V, Part A, Innovative Programs | 1,656.00 |
| 500 Vo Ed Carl D Perkins-Basic | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 3,504.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 84,541.29 |

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

| PRC Program Function Object | 2003 Value |
|-----------------------------|------------|
|-----------------------------|------------|



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2003 Value |
|--|------------|
| 100 Vo Ed Agriculture | |
| 391 State Career & Technical Ed Entitlement - Agriculture | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 596.57 |
| 6XX Supplies and Materials | 2,221.04 |
| | 2,817.61 |
| 100 Subtotal | 2,817.61 |
| 200 Vo Ed Business/Marketing | |
| 392 State Career & Technical Ed Entitlement - Marketing | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 665.00 |
| 222 Title I, Part A, Improving Basic Programs 2002-03 | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 3,068.57 |
| 2XX Personal Services - Employee Benefits | 814.49 |
| 6XX Supplies and Materials | 3,709.21 |
| | 7,592.27 |
| 222 Subtotal | 7,592.27 |
| 277 IDEA-B (Trans from Coop) | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 524.39 |
| 2XX Personal Services - Employee Benefits | 597.24 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 3,193.37 |
| | 4,315.00 |
| 277 Subtotal | 4,315.00 |
| 299 Class Size Reduction | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 498.05 |
| 6XX Supplies and Materials | 1,337.44 |
| | 1,835.49 |
| 299 Subtotal | 1,835.49 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County
0469 Hobson K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2003 Value |
|---|------------|
| 322 Title I, Part A, Improving Basic Programs2002-03 | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 17,860.23 |
| 2XX Personal Services - Employee Benefits | 6,805.06 |
| 6XX Supplies and Materials | 6,108.36 |
| 221X Improvement of Instruction Services | |
| 5XX Other Purchased Services | 498.80 |
| | 31,272.45 |
| 322 Subtotal | |
| 360 Gifted & Talented | |
| 360 State Gifted & Talented Reimbursement | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 754.64 |
| 6XX Supplies and Materials | 163.36 |
| | 918.00 |
| 360 Subtotal | |
| 400 Vo Ed Family & Consumer Science | |
| 394 State Career & Technical Ed Entitlement - Family & Cons | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 661.00 |
| 412 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 | 1,834.00 |
| 5XX Other Purchased Services | 724.63 |
| 6XX Supplies and Materials | 13,462.37 |
| | 16,021.00 |
| 412 Subtotal | |
| 430 Title II, Part A, Teacher/Principal Train/Recruit | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 4,315.18 |
| 2XX Personal Services - Employee Benefits | 658.23 |
| 3XX Purchased Professional and Technical Services | 4,823.45 |
| 5XX Other Purchased Services | 1,626.82 |
| 6XX Supplies and Materials | 65.32 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2003 Value |
|--|---------------------|
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 430 Subtotal | 11,489.00 |
| 431 Title II, Part D, Ed Technology | |
| 431 Title II, Part D, Educational Technology | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,213.00 |
| 221X Improvement of Instruction Services | |
| 5XX Other Purchased Services | 513.00 |
| 431 Subtotal | 1,726.00 |
| 435 Title V, Part A, Innovative Programs | |
| 435 Title V, Part A, Innovative Programs | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,656.00 |
| 500 Vo Ed Carl D Perkins-Basic | |
| 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | |
| 1XXX Instruction | |
| 4XX Purchased Property Services | 242.75 |
| 5XX Other Purchased Services | 2,559.80 |
| 6XX Supplies and Materials | 701.45 |
| 500 Subtotal | 3,504.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 84,472.82 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 2,709.19 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 84,541.29 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 84,472.82 | (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) | | | | | 2,777.66 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|------------------|------------------|--------------|
| 003 Hail Damage | 68.77 | 0.00 | 68.77 |
| 100 Vo Ed Agriculture | 2,817.31 | 2817.61 | -.30 |
| 200 Vo Ed Business/Marketing | 665.00 | 665.00 | .00 |
| 222 Title I, Part A, Improving Basic Programs 2002-03 | 7,592.27 | 7592.27 | .00 |
| 262 Adjustment to State Vo-Ag | 0.00 | 0.00 | .00 |
| 277 IDEA-B (Trans from Coop) | 4,315.00 | 4315.00 | .00 |
| 299 Class Size Reduction | 1,835.49 | 1835.49 | .00 |
| 322 Title I, Part A, Improving Basic Programs2002-03 | 31,272.45 | 31272.45 | .00 |
| 360 Gifted & Talented | 918.00 | 918.00 | .00 |
| 400 Vo Ed Family & Consumer Science | 661.00 | 661.00 | .00 |
| 412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 16,021.00 | 16021.00 | .00 |
| 430 Title II, Part A, Teacher/Principal Train/Recruit | 11,489.00 | 11489.00 | .00 |
| 431 Title II, Part D, Ed Technology | 1,726.00 | 1726.00 | .00 |
| 435 Title V, Part A, Innovative Programs | 1,656.00 | 1656.00 | .00 |
| 500 Vo Ed Carl D Perkins-Basic | 3,504.00 | 3504.00 | .00 |
| Total | <u>84,541.29</u> | <u>84,472.82</u> | <u>68.47</u> |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

17 - Adult Education Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|-----------------|-----------------|
| 1110 District Tax Levy | 2,157.12 | 2,337.44 |
| 1112 District Levy - Personal Property | 0.00 | 9.22 |
| 1114 District Levy - Pers Prop/Mobile Homes | 0.00 | 0.94 |
| 1190 Penalties and Interest on Taxes | 4.02 | 5.11 |
| 1340 Fees for Adult Education | 350.00 | 160.00 |
| 1510 Interest Earnings | 56.76 | 53.55 |
| 3440 State HB20/SB417 Prop Tax Reimb | 21.08 | 20.32 |
| 3444 State School Block Grant | 105.73 | 103.04 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 2,694.71 | 2,689.62 |

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|-----------------|---------------|
| 650 Adult Basic Education/GED Programs | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 1,531.25 | 525.00 |
| 6XX Supplies and Materials | 1,469.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 3,000.25 | 525.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County
0469 Hobson K-12 Schools

**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|----------|-----|
| Beginning Fund Balance | | | | | | 1,455.74 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 2,689.62 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 525.00 | (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) | | | | | | 3,620.36 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County
0469 Hobson 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 | 1,125.00 | 825.00 |
| 1510 Interest Earnings | 518.18 | 367.30 |
| 3260 State Driver's Education Reimbursement | 900.00 | 940.11 |
| 6100 Material Prior Period Revenue Adjustments | -109.51 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 2,433.67 | 2,132.41 |

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 | 2,100.00 | 1,800.00 |
| 6XX Supplies and Materials | 272.50 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 2,372.50 | 1,800.00 |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 14,341.53 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 2,132.41 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,800.00 | (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) | 14,673.94 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

20 - Lease-Rental Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|-----------------|---------------|
| 1510 Interest Earnings | 239.40 | 114.80 |
| 1910 Rentals | 1,375.00 | 125.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,614.40 | 239.80 |

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|---------------|-----------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 4XXX Facilities Acquisition and Construction Services | | |
| 4XX Purchased Property Services | 0.00 | 5,807.49 |
| 6XX Supplies and Materials | 515.24 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 515.24 | 5,807.49 |

Schedule of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 7,034.19 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 239.80 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 5,807.49 | (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) | 1,466.50 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

21 - Compensated Absence Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|--------------------------------------|---------------|---------------|
| 1510 | Interest Earnings | 175.06 | 110.10 |
| 5300 | Operating Transfers from Other Funds | 364.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>539.06</u> | <u>110.10</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 | 1,263.68 | 0.00 |
| | 2XX Personal Services - Employee Benefits | 99.45 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>1,363.13</u> | <u>0.00</u> |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|----------|----------|
| Beginning Fund Balance | | | | 4,213.09 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 110.10 | (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) | | | | 4,323.19 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

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 | 15,230.62 |
| 1190 Penalties and Interest on Taxes | 0.00 | 14.11 |
| 1510 Interest Earnings | 120.02 | 20.71 |
| 3281 State Technology Aid | 205.99 | 0.00 |
| 3440 State HB20/SB417 Prop Tax Reimb | 0.00 | 136.02 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 326.01 | 15,401.46 |

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 | 3,144.00 |
| 4XX Purchased Property Services | 0.00 | 1,350.00 |
| 6XX Supplies and Materials | 2,850.01 | 12,648.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 2,850.01 | 17,142.50 |

Schedule of Changes Worksheet

| | | | |
|--|------|-----------|----------|
| Beginning Fund Balance | | 1,156.70 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 15,401.46 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 17,142.50 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | (4b) | 0.00 |
| | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | -584.34 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

29 - Flexibility Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------|------------|
| 1510 Interest Earnings | 0.00 | 25.12 |
| 3282 State Flexibility Fund Allocation | 0.00 | 4,695.91 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 0.00 | 4,721.03 |

Schedule of Changes Worksheet

| | | |
|--|----------|-----|
| Beginning Fund Balance | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 4,721.03 | (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) | 4,721.03 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

50 - Debt Service Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|---|-------------------|-------------------|
| 1110 | District Tax Levy | 119,336.02 | 118,132.57 |
| 1190 | Penalties and Interest on Taxes | 164.88 | 261.65 |
| 1510 | Interest Earnings | 280.14 | 384.28 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 1,197.83 | 1,025.59 |
| 6100 | Material Prior Period Revenue Adjustments | 2,521.48 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>123,500.35</u> | <u>119,804.09</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 | | |
| 51XX | General Obligation Bonds, Special Assessments and Intere | | |
| | 840 Principal On Debt | 25,000.00 | 50,000.00 |
| | 850 Interest on Debt | 97,915.01 | 69,989.43 |
| | 860 Agent Fees/Issuance Costs | 200.00 | 200.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>123,115.01</u> | <u>120,189.43</u> |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|------------|----------|
| Beginning Fund Balance | | | | 385.34 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 119,804.09 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 120,189.43 | (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) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

60 - Building Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------------|-----------------|
| 1510 Interest Earnings | 35,156.93 | 5,059.51 |
| 1920 Contributions/Donations from Private Sources | 3,500.00 | 2,409.54 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>38,656.93</u> | <u>7,469.05</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 | | |
| 26XX Operation and Maintenance of Plant Services | | |
| 7XX Property and Equipment Acquisition | 0.00 | 3,610.00 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 1,216,941.35 | 111,507.03 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>1,216,941.35</u> | <u>115,117.03</u> |

Schedule of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 339,971.38 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 7,469.05 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 115,117.03 | (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) | 232,323.40 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

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 | 101,262.66 | 121,802.48 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 101,262.66 | 121,802.48 |

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 | 99,283.36 | 119,472.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 99,283.36 | 119,472.00 |

Schedule of Changes Worksheet

| | | |
|---|------------|----------|
| Beginning Fund Balance | 40,625.22 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 121,802.48 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 119,472.00 | (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) | 42,955.70 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

| Fund | Account | Description | 2002 Value | 2003 Value |
|------|----------|---|--------------|------------|
| XX | XXX 26XX | 41X Energy Utility Services | 39,593.10 | 51,059.40 |
| 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 | 1,216,941.35 | 111,507.03 |
| XX | XXX 4XXX | 73X Major Equipment-New | 0.00 | 0.00 |
| XX | XXX 4XXX | 74X Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX | 561 Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX | 562 Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX | 563 Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 19,350.40 |
| b. Related Services Block Grant Entitlement | .00 |
| c. Total Entitlements Subject to Reversion | 19,350.40 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 6,449.60 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 27,864.40 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 28,304.04 |
| 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, 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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|-----------|---------|---------|---------|-----------|
| 280 | 1XXX | 1XX | 21,906.69 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 604.09 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 3XX | 300.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 23.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 2,541.89 | 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 | 2,928.37 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 28,304.04 | 0.00 | 0.00 | 0.00 | 28,304.04 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0469-281713

23 Judith Basin County

**** Recalculated ****

0469 Hobson K-12 Schools

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.*