



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

**23 Judith Basin County
0472 Geyser Elem**

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 Sandy Watkins

Phone #: (406) 735-4368

(Signature)

(Date)

Chair, Board of Trustees Deidrea Annala

(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 #
001	Small Rural School Achievement Program	FEDERAL	S358A021194	358
002	JB County Historical Society Grant	LOCAL		
006	SCHOOL RENOVATION-IDEA	FEDERAL	2304726502	84.352
133	Gifted & Talented	STATE	2304721303	State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2304721403	84.367
313	Title I, Part A, Accountability	FEDERAL	2304723103	84.348A
333	Agg of Reim/Indirect	LOCAL	n/a	Local
393	Title V, Part A, Innovative Programs	FEDERAL	2304723903	84.298
603	Title II, Part D, Ed Technology	FEDERAL	2304726003	84.318
773	IDEA-B (Trans from Coop)	FEDERAL	1496917703allo	84.027A

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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)	62,935.34	7,945.28	32,931.05	9,660.67
02	Taxes Receivable - Real and Personal (120-149)	12,270.45	852.86	525.42	
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	75,205.79	8,798.14	33,456.47	9,660.67
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,270.45	852.86	525.42	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,270.45	852.86	525.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	62,935.34	7,945.28	32,931.05	9,660.67
52	TOTAL FUND BALANCE/EQUITY	62,935.34	7,945.28	32,931.05	9,660.67
53	TOTAL LIABILITIES AND FUND BALANCE	75,205.79	8,798.14	33,456.47	9,660.67

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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)		16,928.22	3,104.15	
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)			4,463.01	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		16,928.22	7,567.16	
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)		16,928.22	7,567.16	
52	TOTAL FUND BALANCE/EQUITY		16,928.22	7,567.16	
53	TOTAL LIABILITIES AND FUND BALANCE		16,928.22	7,567.16	

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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)			1,540.64	1,385.82
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,540.64	1,385.82
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)			1,540.64	1,385.82
52	TOTAL FUND BALANCE/EQUITY			1,540.64	1,385.82
53	TOTAL LIABILITIES AND FUND BALANCE			1,540.64	1,385.82

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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)	1,227.47	4,123.39	-739.93	
02	Taxes Receivable - Real and Personal (120-149)	231.00	71.47	1,480.81	
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	1,458.47	4,194.86	740.88	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	231.00	71.47	1,480.81	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	231.00	71.47	1,480.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,227.47	4,123.39	-739.93	
52	TOTAL FUND BALANCE/EQUITY	1,227.47	4,123.39	-739.93	
53	TOTAL LIABILITIES AND FUND BALANCE	1,458.47	4,194.86	740.88	

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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)				
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)				
38	Reserve for Endowments (954)				
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		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)	8,310.01	8,067.71		639.58
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	8,310.01	8,067.71		639.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	8,310.01	8,067.71		
24	Other Current Liabilities (621-679)				639.58
35	TOTAL LIABILITIES	8,310.01	8,067.71		639.58
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	8,310.01	8,067.71		639.58



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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)				
11	Buildings and Building Improvements (331 & 332)			478,641.00	
12	Machinery and Equipment (341 & 342)			192,613.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				645.89
15	Amounts to be Provided (404-406)				224,334.60
20	TOTAL ASSETS AND OTHER DEBITS			671,254.00	224,980.49
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)				210,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				14,980.49
35	TOTAL LIABILITIES				224,980.49
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			671,254.00	
52	TOTAL FUND BALANCE/EQUITY			671,254.00	
53	TOTAL LIABILITIES AND FUND BALANCE			671,254.00	224,980.49



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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	142,600.02	139,938.55
1114	District Levy - Pers Prop/Mobile Homes	5,958.56	3,460.63
1190	Penalties and Interest on Taxes	224.84	333.11
1510	Interest Earnings	1,687.09	1,396.90
1900	Other Revenue from Local Sources	522.27	0.00
3110	Direct State Aid	167,261.88	166,632.39
3115	State Spec Ed Allowable Cost Pymt to Districts	13,323.85	14,419.20
3120	State Guaranteed Tax Base Aid	28,100.22	36,511.73
3440	State HB20/SB417 Prop Tax Reimb	3,843.23	3,086.26
3444	State School Block Grant	24,074.81	23,462.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		387,596.77	389,241.54

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	185,236.08	190,363.25
2XX	Personal Services - Employee Benefits	23,950.33	33,871.24
3XX	Purchased Professional and Technical Services	500.00	618.75
4XX	Purchased Property Services	259.45	237.00
5XX	Other Purchased Services	572.16	1,956.71
6XX	Supplies and Materials	15,150.70	12,840.45
810	Dues and Fees	0.00	2,171.17
21XX	Support Services - Students		
1XX	Personal Services - Salaries	8,500.30	8,605.84
2XX	Personal Services - Employee Benefits	37.70	35.94
3XX	Purchased Professional and Technical Services	0.00	302.58
6XX	Supplies and Materials	288.37	454.20
222X	Educational Media Services		
1XX	Personal Services - Salaries	3,061.20	0.00
2XX	Personal Services - Employee Benefits	13.77	0.00
6XX	Supplies and Materials	1,244.30	1,272.51
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	19,915.90	26,884.77
2XX	Personal Services - Employee Benefits	5,838.84	6,586.18
3XX	Purchased Professional and Technical Services	168.75	20.00
4XX	Purchased Property Services	0.00	1,056.57
5XX	Other Purchased Services	4,336.26	8,386.82
6XX	Supplies and Materials	812.48	1,394.73



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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			
		7XX	Property and Equipment Acquisition	2,487.50	0.00
		810	Dues and Fees	3,259.69	2,418.38
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	5,916.78	5,437.51
		2XX	Personal Services - Employee Benefits	2,126.45	2,079.56
		3XX	Purchased Professional and Technical Services	1,357.00	1,512.00
		4XX	Purchased Property Services	0.00	25.00
		5XX	Other Purchased Services	277.15	42.65
		6XX	Supplies and Materials	456.90	50.75
		810	Dues and Fees	635.00	550.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	20,168.41	21,082.21
		2XX	Personal Services - Employee Benefits	4,538.78	5,858.09
		3XX	Purchased Professional and Technical Services	994.50	1,512.00
		4XX	Purchased Property Services	18,372.87	15,743.08
		5XX	Other Purchased Services	3,642.50	5,269.60
		6XX	Supplies and Materials	4,859.05	3,609.37
		7XX	Property and Equipment Acquisition	1,914.00	0.00
		810	Dues and Fees	122.00	0.00
270	Gifted and Talented				
	1XXX	Instruction			
		5XX	Other Purchased Services	35.04	0.00
		6XX	Supplies and Materials	440.42	0.00
		810	Dues and Fees	550.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	16,131.60	16,894.36
		2XX	Personal Services - Employee Benefits	1,352.21	2,548.39
		5XX	Other Purchased Services	284.28	420.88
		6XX	Supplies and Materials	1,817.83	1,186.94
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,361.76	1,409.28
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30.14	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	110.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

23 Judith Basin County 0472 Geyser Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	806.55
		5XX	Other Purchased Services	0.00	199.68
		6XX	Supplies and Materials	0.00	28.80
		810	Dues and Fees	0.00	349.05
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,575.81	1,871.41
		2XX	Personal Services - Employee Benefits	80.44	95.10
		3XX	Purchased Professional and Technical Services	716.38	606.00
		5XX	Other Purchased Services	113.85	0.00
		6XX	Supplies and Materials	6.60	123.83
		810	Dues and Fees	198.00	77.50
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	7,506.95	7,607.11
		2XX	Personal Services - Employee Benefits	75.08	72.50
		3XX	Purchased Professional and Technical Services	595.00	536.00
		5XX	Other Purchased Services	1,248.63	0.00
		810	Dues and Fees	0.00	25.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	372.00	136.00
		2XX	Personal Services - Employee Benefits	18.85	7.58
		6XX	Supplies and Materials	11,758.44	3,619.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>387,284.48</u>	<u>400,980.62</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

23 Judith Basin County

0472 Geyser Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						85,159.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						389,241.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						400,980.62	(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	0.00	Less Last Year	10,485.38	(4b)		-10,485.38	
						-10,485.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						62,935.34	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

23 Judith Basin County 0472 Geyser Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	14,244.43	8,956.37
1114	District Levy - Pers Prop/Mobile Homes	460.81	244.29
1190	Penalties and Interest on Taxes	17.61	23.76
1510	Interest Earnings	43.71	45.05
2220	County On-Schedule Trans Reimb	13,119.75	15,368.96
3210	State On-Schedule Trans Reimb	13,119.75	15,368.97
3440	State HB20/SB417 Prop Tax Reimb	392.04	196.64
3444	State School Block Grant	718.40	700.14
9710	Residual Equity Transfers In	0.00	5,244.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>42,116.50</u>	<u>46,148.98</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	6,878.72	5,185.49
	2XX Personal Services - Employee Benefits	32.82	21.60
25XX	Support Services - Business		
	1XX Personal Services - Salaries	1,545.00	3,973.13
	2XX Personal Services - Employee Benefits	8.84	13.40
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	18,801.21	18,122.47
	2XX Personal Services - Employee Benefits	914.99	954.85
	3XX Purchased Professional and Technical Services	315.70	189.50
	4XX Purchased Property Services	3,975.62	4,568.97
	5XX Other Purchased Services	1,912.50	3,218.50
	6XX Supplies and Materials	6,228.96	5,752.09
	7XX Property and Equipment Acquisition	0.00	5,244.80
	810 Dues and Fees	120.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>40,734.36</u>	<u>47,244.80</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

23 Judith Basin County

0472 Geyser Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,041.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,148.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,244.80	(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)					7,945.28	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

23 Judith Basin County

0472 Geyser Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	6,338.09	6,892.67
1114	District Levy - Pers Prop/Mobile Homes	420.38	181.05
1190	Penalties and Interest on Taxes	16.65	23.25
1510	Interest Earnings	1,389.48	848.80
3440	State HB20/SB417 Prop Tax Reimb	0.00	150.30
3444	State School Block Grant	1,943.22	1,893.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,107.82</u>	<u>9,989.89</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	26,188.14	19,000.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	5,244.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>26,188.14</u>	<u>24,244.80</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

23 Judith Basin County

0472 Geyser Elem

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						47,185.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,989.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,244.80	(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)						32,931.05	(5)



Trustees' Financial Summary

FY2002-03

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23 Judith Basin County

0472 Geyser Elem

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	13.27	56.72
1611 National School Lunch Program	15,835.80	20,945.64
1900 Other Revenue from Local Sources	85.00	0.00
3220 State Food Services Match	292.96	0.00
4550 Federal Child Nutrition	47,299.95	32,519.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,526.98	53,521.93

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	22,436.99	24,293.31
2XX Personal Services - Employee Benefits	1,213.66	1,299.60
4XX Purchased Property Services	0.00	398.90
5XX Other Purchased Services	20,509.17	23,904.27
6XX Supplies and Materials	9,871.69	1,486.09
810 Dues and Fees	60.00	110.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,091.51	51,492.17



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

23 Judith Basin County

0472 Geyser Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						7,630.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,521.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,492.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,660.67	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0472-30729630

23 Judith Basin County 0472 Geyser Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	160.94	116.73
2240	County Retirement Distribution	46,000.00	48,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46,160.94</u>	<u>48,116.73</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		
2XX Personal Services - Employee Benefits	28,016.75	28,412.79
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	50.31	59.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	462.96	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,515.34	4,257.22
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	649.27	615.55
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,543.00	2,755.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,094.10	3,454.70
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,240.60	2,988.45
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	521.19	0.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	105.45
421 Title I, Part A, Accountability		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	110.67



Trustees' Financial Summary

FY2002-03

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23 Judith Basin County 0472 Geyser Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	0.42
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	22.50	21.23
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	812.67	841.04
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,854.79	608.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>45,783.48</u>	<u>44,230.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance					13,041.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,116.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,230.44	(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)					16,928.22	(5)



Trustees' Financial Summary

FY2002-03

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23 Judith Basin County 0472 Geyser Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Small Rural School Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,458.00
002 JB County Historical Society Grant	
1900 Other Revenue from Local Sources	500.00
006 SCHOOL RENOVATION-IDEA	
4650 Federal Miscellaneous Grants from OPI	28,244.03
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,468.00
313 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	20,014.00
333 Agg of Reim/Indirect	
1510 Interest Earnings	60.88
1900 Other Revenue from Local Sources	1,204.73
333 Subtotal	1,265.61
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,357.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	495.00
773 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,009.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,729.11

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

PRC Program Function Object	2003 Value
001 Small Rural School Achievement Program	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	227.00
2XX Personal Services - Employee Benefits	18.38
5XX Other Purchased Services	499.04
6XX Supplies and Materials	13,360.58
810 Dues and Fees	353.00



Trustees' Financial Summary

FY2002-03

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23 Judith Basin County 0472 Geyser Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
431 Title II, Part D, Educational Technology	
001 Subtotal	14,458.00
002 JB County Historical Society Grant	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	468.95
006 SCHOOL RENOVATION-IDEA	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	5,152.00
2XX Personal Services - Employee Benefits	333.16
6XX Supplies and Materials	302.87
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	22,456.00
006 Subtotal	28,244.03
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	780.14
5XX Other Purchased Services	103.28
810 Dues and Fees	34.58
133 Subtotal	918.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	250.00
2XX Personal Services - Employee Benefits	20.23
5XX Other Purchased Services	50.00
6XX Supplies and Materials	4,288.53
810 Dues and Fees	190.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	372.85
5XX Other Purchased Services	1,027.39
810 Dues and Fees	269.00



Trustees' Financial Summary

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0472 Geyser Elem

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	
143 Subtotal	6,468.00
313 Title I, Part A, Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	13,945.81
2XX Personal Services - Employee Benefits	2,231.61
6XX Supplies and Materials	3,836.58
313 Subtotal	20,014.00
333 Agg of Reim/Indirect	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
810 Dues and Fees	101.37
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	3.29
2XX Personal Services - Employee Benefits	18.99
6XX Supplies and Materials	983.86
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	15.22
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	162.49
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2.00
333 Subtotal	1,387.22
393 Title V, Part A, Innovative Programs	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	732.00



Trustees' Financial Summary

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23 Judith Basin County

0472 Geyser Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
421 Title I, Part A, Accountability	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	625.00
	1,357.00
393 Subtotal	
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	395.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	100.00
	495.00
603 Subtotal	
773 IDEA-B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,798.54
2XX Personal Services - Employee Benefits	210.93
	2,009.47
773 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 75,819.67



Trustees' Financial Summary

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23 Judith Basin County

0472 Geyser Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,313.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,729.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,819.67	(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	656.08	(4b)		-656.08	
						-656.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,567.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Small Rural School Achievement Program	14,458.00	14458.00	.00
002 JB County Historical Society Grant	500.00	468.95	31.05
006 SCHOOL RENOVATION-IDEA	28,244.03	28244.03	.00
133 Gifted & Talented	918.00	918.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	6,468.00	6468.00	.00
313 Title I, Part A, Accountability	20,014.00	20014.00	.00
333 Agg of Reim/Indirect	1,265.61	1387.22	-121.61
393 Title V, Part A, Innovative Programs	1,357.00	1357.00	.00
603 Title II, Part D, Ed Technology	495.00	495.00	.00
773 IDEA-B (Trans from Coop)	2,009.47	2009.47	.00
Total	<u>75,729.11</u>	<u>75,819.67</u>	<u>-90.56</u>



Trustees' Financial Summary

FY2002-03

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23 Judith Basin County

0472 Geyser Elem

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	18.42	8.22
1910 Rentals	3,000.00	3,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,018.42	3,358.22

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

PRC Program Function Object	2002 Value	2003 Value
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	90.00	0.00
4XX Purchased Property Services	1,440.00	0.00
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	0.00	465.00
4XX Purchased Property Services	0.00	2,841.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,530.00	3,306.00



Trustees' Financial Summary

FY2002-03

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0472 Geyser Elem

20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,488.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,358.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,306.00	(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)						1,540.64	(5)



Trustees' Financial Summary

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0472 Geyser Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	47.79	30.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47.79	30.70

Schedule of Changes Worksheet

Beginning Fund Balance	1,355.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.70	(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)	1,385.82	(5)



Trustees' Financial Summary

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23 Judith Basin County
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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	3,067.09
1114 District Levy - Pers Prop/Mobile Homes	0.00	58.82
1190 Penalties and Interest on Taxes	0.00	1.80
1510 Interest Earnings	43.20	14.65
3281 State Technology Aid	80.80	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	68.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	124.00	3,210.88

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	680.00	0.00
4XX Purchased Property Services	0.00	1,118.76
6XX Supplies and Materials	675.00	1,375.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,355.00	2,493.76



Trustees' Financial Summary

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0472 Geyser Elem

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						510.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,210.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,493.76	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,227.47	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	949.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	18.21
1190 Penalties and Interest on Taxes	0.00	0.67
1510 Interest Earnings	0.00	20.20
3282 State Flexibility Fund Allocation	0.00	3,389.69
3440 State HB20/SB417 Prop Tax Reimb	0.00	21.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,399.19

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		
6XX Supplies and Materials	0.00	275.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	275.80

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,399.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		275.80	(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)		4,123.39	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	11,580.82	16,693.54
1114	District Levy - Pers Prop/Mobile Homes	579.46	391.76
1190	Penalties and Interest on Taxes	21.28	35.35
1510	Interest Earnings	172.10	100.51
3440	State HB20/SB417 Prop Tax Reimb	307.54	370.70
3444	State School Block Grant	2,453.59	2,391.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,114.79</u>	<u>19,983.07</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	5,000.00	10,000.00
	850 Interest on Debt	11,827.50	11,577.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>16,827.50</u>	<u>21,577.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				854.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				19,983.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				21,577.50	(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)					-739.93 (5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	9.27	0.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9.27	0.24

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		
6XX Supplies and Materials	270.00	9.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	270.00	9.37

Schedule of Changes Worksheet

Beginning Fund Balance		9.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9.37	(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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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	13,078.66	11,040.82
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	3,280.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,312.38
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	9,312.38

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,103.87
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,409.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,459.85
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
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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	16,894.36	0.00	0.00	0.00	
280	1XXX	2XX	2,548.39	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	420.88	0.00	0.00	0.00	
280	1XXX	6XX	1,186.94	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,409.28	0.00	0.00	0.00	
Totals			22,459.85	0.00	0.00	0.00	22,459.85



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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.*