



Trustees' Financial Summary

FY2002-03

Submit ID: 0473-5739352

23 Judith Basin County
0473 Geysers H S

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 #
003	COCA COLA SCHOLARSHIP	LOCAL	N/A	LOCAL
005	Miscellaneous Direct Federal Grant	FEDERAL	84.358A	unknown
201	COCA COLA DONATION FOR	LOCAL		
205	Agg of Reim/Indirect	LOCAL	N/A	Local
206	3 RIVERS SCHOLARSHIP	LOCAL		
207	ACADEMIC CHALLENGE	LOCAL		
208	Jobs for Montana Graduates	STATE	230473-2-014	State

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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)	57,442.27	7,947.27	29,130.72	
02	Taxes Receivable - Real and Personal (120-149)	13,660.69	888.72	2,219.89	
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	71,102.96	8,835.99	31,350.61	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,660.69	888.72	2,219.89	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,660.69	888.72	2,219.89	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,250.50			
48	Fund Balance for Budget (961-970)	52,191.77	7,947.27	29,130.72	
52	TOTAL FUND BALANCE/EQUITY	57,442.27	7,947.27	29,130.72	
53	TOTAL LIABILITIES AND FUND BALANCE	71,102.96	8,835.99	31,350.61	

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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)		18,677.83	2,272.04	4,201.55
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		18,677.83	2,272.04	4,201.55
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)		18,677.83	2,272.04	4,201.55
52	TOTAL FUND BALANCE/EQUITY		18,677.83	2,272.04	4,201.55
53	TOTAL LIABILITIES AND FUND BALANCE		18,677.83	2,272.04	4,201.55

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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)	3,384.62		4,415.97	1,391.71
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)	400.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,784.62		4,415.97	1,391.71
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)	3,784.62		4,415.97	1,391.71
52	TOTAL FUND BALANCE/EQUITY	3,784.62		4,415.97	1,391.71
53	TOTAL LIABILITIES AND FUND BALANCE	3,784.62		4,415.97	1,391.71

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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)	1,671.31	1,669.87	-1,282.17	
02	Taxes Receivable - Real and Personal (120-149)	382.46	30.87	2,001.94	
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	2,053.77	1,700.74	719.77	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	382.46	30.87	2,001.94	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	382.46	30.87	2,001.94	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,671.31	1,669.87	-1,282.17	
52	TOTAL FUND BALANCE/EQUITY	1,671.31	1,669.87	-1,282.17	
53	TOTAL LIABILITIES AND FUND BALANCE	2,053.77	1,700.74	719.77	

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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)			19,276.69	
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			19,276.69	
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)			19,276.69	
52	TOTAL FUND BALANCE/EQUITY			19,276.69	
53	TOTAL LIABILITIES AND FUND BALANCE			19,276.69	

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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A 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)				109.54
15	Amounts to be Provided (404-406)				329,870.95
20	TOTAL ASSETS AND OTHER DEBITS			671,254.00	329,980.49
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)				315,000.00
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				329,980.49
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	329,980.49



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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	133,543.83	138,807.58
1114	District Levy - Pers Prop/Mobile Homes	5,323.47	3,139.36
1190	Penalties and Interest on Taxes	282.88	321.15
1510	Interest Earnings	1,353.67	1,063.75
1900	Other Revenue from Local Sources	303.52	4.01
3110	Direct State Aid	187,262.60	197,737.60
3115	State Spec Ed Allowable Cost Pymt to Districts	6,580.77	8,785.18
3120	State Guaranteed Tax Base Aid	51,124.53	58,765.62
3440	State HB20/SB417 Prop Tax Reimb	2,017.14	1,729.50
3444	State School Block Grant	15,262.75	14,874.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		403,055.16	425,228.48

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	122,110.20	154,974.58
2XX	Personal Services - Employee Benefits	16,803.98	31,299.44
3XX	Purchased Professional and Technical Services	4,500.00	638.75
4XX	Purchased Property Services	992.00	1,539.82
5XX	Other Purchased Services	1,562.38	2,264.35
6XX	Supplies and Materials	32,296.43	16,735.77
810	Dues and Fees	0.00	2,164.17
21XX	Support Services - Students		
1XX	Personal Services - Salaries	9,378.14	12,614.55
2XX	Personal Services - Employee Benefits	41.91	52.57
3XX	Purchased Professional and Technical Services	0.00	266.54
5XX	Other Purchased Services	0.00	50.37
6XX	Supplies and Materials	652.97	1,221.94
222X	Educational Media Services		
1XX	Personal Services - Salaries	9,183.72	0.00
2XX	Personal Services - Employee Benefits	101.33	0.00
5XX	Other Purchased Services	0.00	73.75
6XX	Supplies and Materials	1,897.10	1,772.62
810	Dues and Fees	0.00	71.40
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	33,192.44	36,120.20
2XX	Personal Services - Employee Benefits	5,890.64	6,619.64
3XX	Purchased Professional and Technical Services	168.75	100.00



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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			
		4XX	Purchased Property Services	254.45	1,066.61
		5XX	Other Purchased Services	6,750.00	8,227.86
		6XX	Supplies and Materials	5,715.88	2,813.46
		7XX	Property and Equipment Acquisition	7,899.93	0.00
		810	Dues and Fees	5,550.79	2,083.38
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	5,916.74	5,437.50
		2XX	Personal Services - Employee Benefits	2,066.45	2,351.94
		3XX	Purchased Professional and Technical Services	1,549.00	1,520.97
		4XX	Purchased Property Services	0.00	43.75
		5XX	Other Purchased Services	248.59	527.84
		6XX	Supplies and Materials	1,002.64	275.00
		810	Dues and Fees	705.59	835.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	20,239.36	21,241.31
		2XX	Personal Services - Employee Benefits	4,486.03	5,041.10
		3XX	Purchased Professional and Technical Services	1,342.49	706.25
		4XX	Purchased Property Services	23,924.14	34,875.49
		5XX	Other Purchased Services	3,642.50	5,246.56
		6XX	Supplies and Materials	9,070.31	6,771.17
		7XX	Property and Equipment Acquisition	1,914.00	4,098.66
		810	Dues and Fees	40.00	147.84
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,720.61	15,121.56
		2XX	Personal Services - Employee Benefits	1,326.03	1,550.19
		5XX	Other Purchased Services	0.00	70.70
		6XX	Supplies and Materials	3.99	661.07
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	636.67	805.30
320	Marketing (Distributive) Education				
	1XXX	Instruction			
		6XX	Supplies and Materials	5,164.87	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	3,510.00
		2XX	Personal Services - Employee Benefits	0.00	15.66
		6XX	Supplies and Materials	0.00	190.43



Trustees' Financial Summary

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Submit ID: 0473-5739352

23 Judith Basin County
0473 Geyser H S

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	4,567.14	4,316.81
		2XX	Personal Services - Employee Benefits	80.81	64.98
		3XX	Purchased Professional and Technical Services	0.00	25.00
		5XX	Other Purchased Services	130.73	281.37
		810	Dues and Fees	100.00	130.00
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		3XX	Purchased Professional and Technical Services	0.00	562.00
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	15,857.27	16,732.63
		2XX	Personal Services - Employee Benefits	148.64	168.55
		3XX	Purchased Professional and Technical Services	595.00	0.00
		4XX	Purchased Property Services	0.00	3,268.57
		5XX	Other Purchased Services	2,511.98	0.00
		6XX	Supplies and Materials	58.34	1,023.70
		810	Dues and Fees	117.00	240.00
910	Food Services				
	31XX		Food Services		
		5XX	Other Purchased Services	0.00	90.00
		6XX	Supplies and Materials	6,637.49	16,280.72
		810	Dues and Fees	75.72	0.00
910	Budget Amendment				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			1XX Personal Services - Salaries	11,376.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>405,199.32</u>	<u>437,001.39</u>



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23 Judith Basin County

0473 Geysers H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					88,151.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					425,228.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					437,001.39	(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	5,250.50	Less Last Year	24,187.20	(4b)	-18,936.70	
					-18,936.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					57,442.27	(5)

Trustees' Financial Summary

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23 Judith Basin County 0473 Geysers H S

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	11,738.47	8,720.43
1114	District Levy - Pers Prop/Mobile Homes	411.35	214.81
1190	Penalties and Interest on Taxes	18.93	23.00
1510	Interest Earnings	56.11	92.27
2220	County On-Schedule Trans Reimb	14,431.73	14,053.04
3210	State On-Schedule Trans Reimb	14,431.73	14,053.05
3440	State HB20/SB417 Prop Tax Reimb	179.45	108.34
3444	State School Block Grant	772.09	752.46
9710	Residual Equity Transfers In	0.00	5,754.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>42,039.86</u>	<u>43,772.32</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	6,878.78	6,113.76
	2XX Personal Services - Employee Benefits	32.82	21.62
25XX	Support Services - Business		
	1XX Personal Services - Salaries	1,545.00	3,973.11
	2XX Personal Services - Employee Benefits	8.84	13.40
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	18,523.72	17,852.15
	2XX Personal Services - Employee Benefits	901.49	939.72
	3XX Purchased Professional and Technical Services	437.20	282.00
	4XX Purchased Property Services	2,834.23	3,579.56
	5XX Other Purchased Services	1,867.50	3,188.50
	6XX Supplies and Materials	5,222.89	6,036.18
	7XX Property and Equipment Acquisition	0.00	5,754.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>38,252.47</u>	<u>47,754.92</u>



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23 Judith Basin County

0473 Geysers H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						11,929.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,772.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,754.92	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,947.27	(5)



Trustees' Financial Summary

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23 Judith Basin County
0473 Geyser H S

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	14,282.67	22,963.46
1114 District Levy - Pers Prop/Mobile Homes	374.26	462.12
1190 Penalties and Interest on Taxes	20.35	33.39
1510 Interest Earnings	719.81	467.77
3440 State HB20/SB417 Prop Tax Reimb	312.98	288.57
3444 State School Block Grant	7.62	7.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,717.69	24,222.74

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	25,781.04	19,000.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	5,754.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,781.04	24,754.92



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23 Judith Basin County

0473 Geysers H S

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						29,662.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,222.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,754.92	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,130.72	(5)



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23 Judith Basin County
0473 Geyser H S

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	376.03	340.03
2240 County Retirement Distribution	42,453.42	43,221.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,829.45	43,561.68

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	21,128.25	24,201.27
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	57.47	97.40
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,359.22	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,423.40	6,076.88
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	723.22	685.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,869.72	3,154.29
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,633.92	4,116.31
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,225.78	2,344.13
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	14.58
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	530.66
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	287.00	349.90



Trustees' Financial Summary

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23 Judith Basin County

0473 Geyser H S

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,839.70	2,050.55
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	2,841.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>39,547.68</u>	<u>46,462.20</u>

Schedule of Changes Worksheet

Beginning Fund Balance	21,578.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,561.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,462.20	(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)	18,677.83	(5)



Trustees' Financial Summary

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23 Judith Basin County
0473 Geyser H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
003 COCA COLA SCHOLARSHIP	
1920 Contributions/Donations from Private Sources	300.00
005 Miscellaneous Direct Federal Grant	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,873.00
205 Agg of Reim/Indirect	
1510 Interest Earnings	12.42
1900 Other Revenue from Local Sources	1,056.91
205 Subtotal	1,069.33
206 3 RIVERS SCHOLARSHIP	
1920 Contributions/Donations from Private Sources	500.00
208 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,742.33

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

PRC Program Function Object	2003 Value
003 COCA COLA SCHOLARSHIP	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	500.00
005 Miscellaneous Direct Federal Grant	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	13,022.15
8XX Other Expenditures	298.00
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,000.00
2XX Personal Services - Employee Benefits	155.35
221X Improvement of Instruction Services	
5XX Other Purchased Services	397.50
005 Subtotal	14,873.00



Trustees' Financial Summary

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23 Judith Basin County
0473 Geyser H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
201 COCA COLA DONATION FOR SCOREBOARDS	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	183.00
205 Agg of Reim/Indirect	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	150.30
206 3 RIVERS SCHOLARSHIP	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	500.00
207 ACADEMIC CHALLENGE	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	6.01
208 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	244.64
6XX Supplies and Materials	2,686.37
8XX Other Expenditures	68.99
	3,000.00
208 Subtotal	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 19,212.31



Trustees' Financial Summary

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23 Judith Basin County
0473 Geyser H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,630.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,742.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,212.31	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	888.23	(4b)		-888.23	
						-888.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,272.04	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 COCA COLA SCHOLARSHIP	300.00	500.00	-200.00
005 Miscellaneous Direct Federal Grant	14,873.00	14873.00	.00
201 COCA COLA DONATION FOR SCOREBOARDS	0.00	183.00	-183.00
205 Agg of Reim/Indirect	1,069.33	150.30	919.03
206 3 RIVERS SCHOLARSHIP	500.00	500.00	.00
207 ACADEMIC CHALLENGE	0.00	6.01	-6.01
208 Jobs for Montana Graduates	3,000.00	3000.00	.00
Total	<u>19,742.33</u>	<u>19,212.31</u>	<u>530.02</u>



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0473 Geysers H S

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1340 Fees for Adult Education	50.00	60.00
1510 Interest Earnings	142.62	96.62
1900 Other Revenue from Local Sources	15.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	208.27	156.62

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	0.00	44.00
6XX Supplies and Materials	0.00	8.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	52.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,096.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	156.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52.00	(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)	4,201.55	(5)



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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	800.00	1,200.00
1510 Interest Earnings	45.32	56.63
3260 State Driver's Education Reimbursement	399.10	1,000.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,244.42	2,256.69

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		
4XX Purchased Property Services	690.00	0.00
6XX Supplies and Materials	157.00	227.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	847.00	227.50

Schedule of Changes Worksheet

Beginning Fund Balance	1,755.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,256.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	227.50	(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)	3,784.62	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	328.35	168.45
1910 Rentals	1,525.00	2,325.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,853.35	2,493.45

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	690.00	0.00
4XX Purchased Property Services	2,208.00	0.00
6XX Supplies and Materials	54.00	0.00
33XX Community Services		
3XX Purchased Professional and Technical Services	0.00	343.00
4XX Purchased Property Services	0.00	4,338.36
6XX Supplies and Materials	0.00	1,963.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,952.00	6,645.32



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20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,567.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,493.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,645.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,415.97	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	44.12	35.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.12	35.62

Schedule of Changes Worksheet

Beginning Fund Balance	1,356.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.62	(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)	1,391.71	(5)



Trustees' Financial Summary

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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	4,328.90
1114	District Levy - Pers Prop/Mobile Homes	0.00	74.18
1190	Penalties and Interest on Taxes	0.00	3.70
1510	Interest Earnings	12.58	12.24
1900	Other Revenue from Local Sources	0.00	20.00
3281	State Technology Aid	82.16	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	54.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>94.74</u>	<u>4,493.79</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		
	3XX Purchased Professional and Technical Services	1,250.00	0.00
	4XX Purchased Property Services	0.00	1,118.76
	6XX Supplies and Materials	394.61	1,927.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,644.61</u>	<u>3,046.67</u>



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0473 Geysers H S

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						224.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,493.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,046.67	(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	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,671.31	(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	349.42
1114	District Levy - Pers Prop/Mobile Homes	0.00	5.99
1190	Penalties and Interest on Taxes	0.00	0.27
1510	Interest Earnings	0.00	8.42
3282	State Flexibility Fund Allocation	0.00	1,301.37
3440	State HB20/SB417 Prop Tax Reimb	0.00	4.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>1,669.87</u>

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,669.87	(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)				1,669.87	(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	22,927.32	20,879.83
1114	District Levy - Pers Prop/Mobile Homes	1,021.53	489.50
1190	Penalties and Interest on Taxes	49.08	56.68
1510	Interest Earnings	73.26	62.47
3440	State HB20/SB417 Prop Tax Reimb	343.56	259.97
3444	State School Block Grant	3,528.44	3,438.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,943.19</u>	<u>25,187.19</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	10,000.00	10,000.00
	850 Interest on Debt	17,767.50	17,242.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>27,767.50</u>	<u>27,242.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				773.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				25,187.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				27,242.50	(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)				-1,282.17	(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	49.47	2.34
1920	Contributions/Donations from Private Sources	4,670.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,719.47</u>	<u>2.34</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		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	3,280.00	0.00
	6XX Supplies and Materials	5,050.00	142.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>8,330.00</u>	<u>142.64</u>

Schedule of Changes Worksheet

Beginning Fund Balance				140.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				142.64	(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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73 - Data Processing Internal Service Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	34.60	0.00
1945	Fees - Users/Resale of Supplies	0.00	26.00
1970	Services Provided Other Funds	5,028.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,062.65</u>	<u>26.00</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	4XX Purchased Property Services	3,953.17	0.00
	6XX Supplies and Materials	3,790.10	478.98
	7XX Property and Equipment Acquisition	2,218.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>9,961.27</u>	<u>478.98</u>

Schedule of Changes Worksheet

Beginning Fund Balance		452.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		478.98	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	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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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	0.00	263.40
1XXX Revenues from Student Activities	47,439.17	60,126.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,439.17	60,390.15

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	59,207.23	53,470.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	59,207.23	53,470.53

Schedule of Changes Worksheet

Beginning Fund Balance	12,357.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,390.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,470.53	(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)	19,276.69	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	9,995.38	19,443.06
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	8,330.00	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	5,321.36
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	5,321.36

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,773.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,662.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	18,208.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,121.56	0.00	0.00	0.00	
280	1XXX	2XX	1,550.19	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	70.70	0.00	0.00	0.00	
280	1XXX	6XX	661.07	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	805.30	0.00	0.00	0.00	
Totals			18,208.82	0.00	0.00	0.00	18,208.82



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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.*