



Trustees' Financial Summary

FY2005-06

Submit ID: 0469-78951601

23 Judith Basin County

0469 Hobson K-12 Schools

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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 Sherri Bergstrom

Phone #: (406) 423-5545

(Signature)

(Date)

Chair, Board of Trustees Wade Kynett

(Signature)

(Date)

County Superintendent Julie Anderson Peevey

(Signature)

(Date)

Software

Accounting Package: United Software Technology

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
003	Hail Damage	LOCAL		
006	Energy Cost Relief	STATE	State	
100	Vo Ed Agriculture	STATE	State Applied	State
135	Gifted and Talented	STATE	2304694005	State
136	Gifted and Talented	STATE	2304691306	State
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2304691405	84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2304691406	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	2304691605	84.186A
166	Title IV Safe and Drug-Free Schools	FEDERAL	2304691606	84.186A
200	Vo Ed Business/Marketing	STATE	State Applied	State
300	Vo Ed Supplement	STATE	State Applied	
315	Title I, Part A, Improving Basic Programs	FEDERAL	2304693105	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	2304693106	84.010A
400	Vo Ed Family & Consumer Science	STATE	State Applied	State
406	Advanced Placement	FEDERAL	2304694006	84.330C
415	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	Federal Applied	84.358A
416	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	FEDERAL	84.358A
436	Title V, Part A, Innovative Programs	FEDERAL	2304693906	84.298
456	IDEA-B (Trans from Coop)	FEDERAL	1496917706ALLO	84.027A
606	Title II, Part D, Ed Technology	FEDERAL	2304696006	84.318
766	Services for Significant Needs Students	STATE	230469762006I	State
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	2304698106BG	84.048A
910	Budget Amendment			



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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)	270,757.39	78,575.33	243,871.66	12,180.65
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	16,529.24	708.94	1,049.54	
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	287,286.63	79,284.27	244,921.20	12,180.65
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,529.24	708.94	1,049.54	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,529.24	708.94	1,049.54	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	270,757.39	78,575.33	243,871.66	12,180.65
52	TOTAL FUND BALANCE/EQUITY	270,757.39	78,575.33	243,871.66	12,180.65
53	TOTAL LIABILITIES AND FUND BALANCE	287,286.63	79,284.27	244,921.20	12,180.65



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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)		53,975.98	-5,251.40	6,087.30
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				5.88
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			11,326.11	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		53,975.98	6,074.71	6,093.18
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,092.41	5.88
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,092.41	5.88
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		53,975.98	4,982.30	6,087.30
52	TOTAL FUND BALANCE/EQUITY		53,975.98	4,982.30	6,087.30
53	TOTAL LIABILITIES AND FUND BALANCE		53,975.98	6,074.71	6,093.18



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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)	18,165.45		6,741.84	4,472.69
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)	1,386.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,551.45		6,741.84	4,472.69
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)				
48	Fund Balance for Budget (961-970)	19,551.45		6,741.84	4,472.69
52	TOTAL FUND BALANCE/EQUITY	19,551.45		6,741.84	4,472.69
53	TOTAL LIABILITIES AND FUND BALANCE	19,551.45		6,741.84	4,472.69



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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)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	879.70	35,323.61		1,069.93
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	561.64			4,197.14
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	1,441.34	35,323.61		5,267.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	561.64			4,197.14
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	561.64			4,197.14
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)	879.70	35,323.61		1,069.93
52	TOTAL FUND BALANCE/EQUITY	879.70	35,323.61		1,069.93
53	TOTAL LIABILITIES AND FUND BALANCE	1,441.34	35,323.61		5,267.07



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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)	190,764.97			
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	190,764.97			
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)	190,764.97			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	190,764.97			
53	TOTAL LIABILITIES AND FUND BALANCE	190,764.97			



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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	Invested in Capital Assets, Net of Related Debt				
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	Invested in Capital Assets, Net of Related Debt				
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)			36,943.56	
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			36,943.56	
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)				
52	TOTAL FUND BALANCE/EQUITY			36,943.56	
53	TOTAL LIABILITIES AND FUND BALANCE			36,943.56	



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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)	43,274.20	68,186.51		2,933.24
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	43,274.20	68,186.51		2,933.24
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	43,274.20	68,186.51		
24	Other Current Liabilities (621-679)				2,933.24
35	TOTAL LIABILITIES	43,274.20	68,186.51		2,933.24
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	43,274.20	68,186.51		2,933.24



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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)		
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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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	502,728.64	451,690.00
1112 District Levy - Personal Property	17,495.11	13,547.36
1114 District Levy - Pers Prop/Mobile Homes	3,028.66	3,171.10
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,450.00	12,712.08
1190 Penalties and Interest on Taxes	1,641.04	1,606.70
1510 Interest Earnings	3,696.44	6,003.70
3110 Direct State Aid	417,938.36	481,824.08
3115 State Spec Ed Allowable Cost Pymt to Districts	18,151.00	19,558.11
3120 State Guaranteed Tax Base Aid	23,231.96	18,672.32
3440 State HB20/SB417 Prop Tax Reimb	2,717.67	1,173.60
3444 State School Block Grant	63,612.34	64,095.79
5300 Operating Transfers from Other Funds	0.00	2,456.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,069,691.22	1,076,510.98

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	395,995.48	416,318.88
2XX Personal Services - Employee Benefits	108,343.47	110,868.56
5XX Other Purchased Services	19,060.00	22,835.75
6XX Supplies and Materials	40,244.93	32,898.63
8XX Other Expenditures	1,234.31	1,234.31
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	241.84	0.00
6XX Supplies and Materials	190.68	746.62
222X Educational Media Services		
6XX Supplies and Materials	1,513.21	252.95
23XX Support Services - General Administration		
1XX Personal Services - Salaries	31,454.08	38,934.17
2XX Personal Services - Employee Benefits	0.00	532.67
3XX Purchased Professional and Technical Services	22,364.17	27,349.55
5XX Other Purchased Services	13,696.20	15,074.38
6XX Supplies and Materials	7,933.97	7,290.15
810 Dues and Fees	2,070.00	0.00
8XX Other Expenditures	0.00	2,376.57
25XX Support Services - Business		
1XX Personal Services - Salaries	24,529.50	34,533.12
2XX Personal Services - Employee Benefits	0.00	555.71



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	0.00	4,870.00
		5XX	Other Purchased Services	608.81	1,438.71
		6XX	Supplies and Materials	471.80	1,539.01
		810	Dues and Fees	175.00	0.00
		8XX	Other Expenditures	0.00	300.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	65,601.18	78,118.46
		2XX	Personal Services - Employee Benefits	0.00	1,068.77
		3XX	Purchased Professional and Technical Services	8,749.63	7,963.24
		4XX	Purchased Property Services	99,188.55	74,474.99
		5XX	Other Purchased Services	2,458.94	4,227.83
		6XX	Supplies and Materials	20,014.09	37,749.23
		7XX	Property and Equipment Acquisition	0.00	379.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,954.67	25,086.77
		2XX	Personal Services - Employee Benefits	665.31	900.82
		3XX	Purchased Professional and Technical Services	100.00	0.00
		4XX	Purchased Property Services	2,084.83	0.00
		5XX	Other Purchased Services	271.94	0.00
		6XX	Supplies and Materials	1,082.14	575.15
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,696.30	2,701.30
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		6XX	Supplies and Materials	1,102.05	2,105.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	84,957.73	85,953.53
		2XX	Personal Services - Employee Benefits	0.00	1,175.96
		6XX	Supplies and Materials	3,504.32	652.44
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		3XX	Purchased Professional and Technical Services	40.00	0.00
		5XX	Other Purchased Services	9,953.32	9,456.68
		6XX	Supplies and Materials	13,485.30	177.10
		810	Dues and Fees	2,250.00	0.00
		8XX	Other Expenditures	0.00	2,500.00



Trustees' Financial Summary

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23 Judith Basin County

0469 Hobson K-12 Schools

01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
710 School Sponsored Extracurricular Activities		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	595.17	18,731.12
2XX Personal Services - Employee Benefits	5,189.32	3,557.77
5XX Other Purchased Services	182.25	0.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	3,000.00	0.00
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	5,000.00
6XX Supplies and Materials	0.00	12,398.81
910 Subtotal	0.00	17,398.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,023,254.49	1,094,903.71

Schedule of Changes Worksheet

Beginning Fund Balance	289,150.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,076,510.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,094,903.71	(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)	270,757.39	(5)



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23 Judith Basin County

0469 Hobson K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	6,103.23	20,679.62
1190	Penalties and Interest on Taxes	13.44	67.48
1510	Interest Earnings	1,001.46	1,289.81
2220	County On-Schedule Trans Reimb	43,666.62	46,742.85
3210	State On-Schedule Trans Reimb	43,666.63	46,742.85
3440	State HB20/SB417 Prop Tax Reimb	31.51	89.49
3444	State School Block Grant	687.52	692.75

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

95,170.41 116,304.85

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	7,706.96	8,271.44
25XX	Support Services - Business		
1XX	Personal Services - Salaries	8,176.50	10,245.02
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	7,971.74	12,181.07
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	34,539.56	37,338.27
3XX	Purchased Professional and Technical Services	334.02	250.00
4XX	Purchased Property Services	6,642.69	6,793.61
5XX	Other Purchased Services	7,465.81	7,177.10
6XX	Supplies and Materials	37,196.39	39,248.18

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

110,033.67 121,504.69



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0469 Hobson K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					83,775.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					116,304.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,504.69	(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)					78,575.33	(5)



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0469 Hobson K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	59,058.90	30,416.80
1190	Penalties and Interest on Taxes	171.97	961.17
1510	Interest Earnings	4,900.88	7,528.14
3440	State HB20/SB417 Prop Tax Reimb	299.09	124.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64,430.84	39,030.94

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	122,807.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	122,807.00

Schedule of Changes Worksheet

Beginning Fund Balance				327,647.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				39,030.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				122,807.00	(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)				243,871.66	(5)



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0469 Hobson K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	441.29	253.77
1621	Lunch Sales	19,929.19	23,348.60
1632	Daily Adult Sales	8,158.00	7,226.00
3220	State Food Services Match	211.44	289.90
4550	Federal Child Nutrition	26,642.62	27,314.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>55,382.54</u>	<u>58,432.90</u>

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	29,723.52	14,705.24
	2XX Personal Services - Employee Benefits	734.49	2,094.57
	4XX Purchased Property Services	0.00	297.00
	5XX Other Purchased Services	177.64	3,424.24
	6XX Supplies and Materials	35,781.72	40,420.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>66,417.37</u>	<u>60,941.68</u>

Schedule of Changes Worksheet

Beginning Fund Balance		14,689.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		58,432.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		60,941.68	(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)		12,180.65	(5)



Trustees' Financial Summary

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0469 Hobson K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	686.49	1,009.44
2240 County Retirement Distribution	99,255.96	106,028.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,942.45	107,037.53

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	56,766.51	58,762.48
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,589.23	6,536.34
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,667.94	6,200.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,500.64	12,503.36
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,929.63	5,170.06
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,704.36	3,473.65
361 Services for Significant Needs Students		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,154.07
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,125.53	11,901.59
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	53.52	51.92
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,327.22	4,629.77



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0469 Hobson K-12 Schools

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	102,664.58	110,383.46
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Schedule of Changes Worksheet

Beginning Fund Balance					57,321.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107,037.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					110,383.46	(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)					53,975.98	(5)



Trustees' Financial Summary

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0469 Hobson K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
003 Hail Damage	
1510 Interest Earnings	134.90
006 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	1,974.49
100 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,507.02
136 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
145 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	370.15
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,154.00
165 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	436.13
166 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,426.71
200 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,298.54
300 Vo Ed Supplement	
4650 Federal Miscellaneous Grants from OPI	633.00
315 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	7,910.52
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	37,626.00
400 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	776.01
406 Advanced Placement	
4290 Title I, Part G, Advanced Placement	5,030.00
415 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,090.93
416 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,691.58
436 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	871.25
456 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	4,870.38



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0469 Hobson K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,116.19
3XX Purchased Professional and Technical Services	4,150.00
6XX Supplies and Materials	3,698.68
	11,154.00
146 Subtotal	
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	436.13
166 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	308.87
6XX Supplies and Materials	1,117.84
	1,426.71
166 Subtotal	
200 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Marketing	
1XXX Instruction	
5XX Other Purchased Services	1,057.29
6XX Supplies and Materials	241.25
	1,298.54
200 Subtotal	
300 Vo Ed Supplement	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	633.00
315 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,167.11
2XX Personal Services - Employee Benefits	855.69
6XX Supplies and Materials	3,837.72



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0469 Hobson K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	50.00
	7,910.52
315 Subtotal	
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	26,803.58
2XX Personal Services - Employee Benefits	7,433.18
6XX Supplies and Materials	2,742.55
221X Improvement of Instruction Services	
5XX Other Purchased Services	646.69
	37,626.00
316 Subtotal	
400 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	0.35
8XX Other Expenditures	775.66
	776.01
400 Subtotal	
406 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	5,029.15
415 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,450.85
5XX Other Purchased Services	400.00
6XX Supplies and Materials	3,240.08
	7,090.93
415 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
416 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,702.50
5XX Other Purchased Services	150.00
6XX Supplies and Materials	9,839.08
	11,691.58
416 Subtotal	
436 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	871.25
456 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	681.32
21XX Support Services - Students	
1XX Personal Services - Salaries	4,189.06
	4,870.38
456 Subtotal	
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,150.00
766 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	7,818.85
2XX Personal Services - Employee Benefits	515.90
5XX Other Purchased Services	2,498.59
6XX Supplies and Materials	8,166.66
	19,000.00
766 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
826 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,051.00
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 118,997.37



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0469 Hobson K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					2,872.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,107.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					118,997.37	(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)					4,982.30	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Hail Damage	134.90	0.00	134.90
006 Energy Cost Relief	1,974.49	0.00	1,974.49
100 Vo Ed Agriculture	2,507.02	2,507.02	0.00
136 Gifted and Talented	2,105.00	2,105.00	0.00
145 Title II, Part A, Teacher/Principal Train/Recruit	370.15	370.15	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	11,154.00	11,154.00	0.00
165 Title IV, Part A, Safe & Drug-Free	436.13	436.13	0.00
166 Title IV Safe and Drug-Free Schools	1,426.71	1,426.71	0.00
200 Vo Ed Business/Marketing	1,298.54	1,298.54	0.00
300 Vo Ed Supplement	633.00	633.00	0.00
315 Title I, Part A, Improving Basic Programs	7,910.52	7,910.52	0.00
316 Title I, Part A, Improving Basic Programs	37,626.00	37,626.00	0.00
400 Vo Ed Family & Consumer Science	776.01	776.01	0.00
406 Advanced Placement	5,030.00	5,029.15	0.85
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,090.93	7,090.93	0.00
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,691.58	11,691.58	0.00
436 Title V, Part A, Innovative Programs	871.25	871.25	0.00
456 IDEA-B (Trans from Coop)	4,870.38	4,870.38	0.00
606 Title II, Part D, Ed Technology	1,150.00	1,150.00	0.00
766 Services for Significant Needs Students	19,000.00	19,000.00	0.00
826 Vo Ed Carl Perkins Basic Grant	3,051.00	3,051.00	0.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	121,107.61	118,997.37	2,110.24



Trustees' Financial Summary

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0469 Hobson K-12 Schools

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	1,392.77	158.68
1190 Penalties and Interest on Taxes	4.45	2.74
1340 Fees for Adult Education	125.00	150.00
1510 Interest Earnings	89.34	180.15
3440 State HB20/SB417 Prop Tax Reimb	7.03	1.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,618.59	493.19

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

PRC Program Function Object	2005 Value	2006 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	375.00	375.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	375.00	375.00

Schedule of Changes Worksheet

Beginning Fund Balance	5,969.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	493.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	375.00	(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)	6,087.30	(5)



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0469 Hobson K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	1,925.00	2,975.50
1510 Interest Earnings	272.46	467.93
3260 State Driver's Education Reimbursement	1,113.88	1,402.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,311.34	4,845.80

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,740.00	2,370.00
5XX Other Purchased Services	29.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,769.50	2,370.00

Schedule of Changes Worksheet

Beginning Fund Balance	17,075.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,845.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,370.00	(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)	19,551.45	(5)



Trustees' Financial Summary

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0469 Hobson K-12 Schools

20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	60.77	100.16
1910	Rentals	0.00	4,337.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		60.77	4,437.66

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	1,043.00	0.00
	4XX Purchased Property Services	388.93	0.00
	6XX Supplies and Materials	456.81	144.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,888.74	144.08

Schedule of Changes Worksheet

Beginning Fund Balance				2,448.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,437.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				144.08	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				6,741.84	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	76.48	200.64
5300	Operating Transfers from Other Funds	3,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,076.48	200.64

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	0.00	695.09
	2XX Personal Services - Employee Benefits	0.00	52.96
999	Undistributed		
61XX	Operating Transfers to Other Funds		
	910 Operating Transfers to Other Funds	0.00	2,456.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	3,204.19

Schedule of Changes Worksheet

Beginning Fund Balance		7,476.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		200.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,204.19	(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)		4,472.69	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	16,764.88	16,307.10
1190 Penalties and Interest on Taxes	51.95	47.28
1510 Interest Earnings	222.40	243.35
3281 State Technology Aid	3,917.07	6,279.08
3440 State HB20/SB417 Prop Tax Reimb	84.48	68.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,040.78	22,945.79

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	68.75	0.00
4XX Purchased Property Services	0.00	2,171.20
6XX Supplies and Materials	20,994.04	23,258.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,062.79	25,430.02

Schedule of Changes Worksheet

Beginning Fund Balance	3,363.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,945.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,430.02	(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)	879.70	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	315.04	771.21
3445 State Combined Fund School Block Grant	9,796.17	9,870.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,111.21	10,641.83

Schedule of Changes Worksheet

Beginning Fund Balance	24,681.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,641.83	(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)	35,323.61	(5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	123,994.76	121,926.09
1190	Penalties and Interest on Taxes	396.54	374.74
1510	Interest Earnings	577.09	701.36
3440	State HB20/SB417 Prop Tax Reimb	623.17	514.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		125,591.56	123,516.50

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	55,000.00	60,000.00
	850 Interest on Debt	69,467.50	66,855.00
	860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		124,717.50	127,105.00

Schedule of Changes Worksheet

Beginning Fund Balance				4,658.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				123,516.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				127,105.00	(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)				1,069.93	(5)



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60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	3,510.00	6,208.79
1920	Contributions/Donations from Private Sources	2,704.00	8,962.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,214.00	15,171.06

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	1,262.85
6XX	Supplies and Materials	0.00	393.45
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	860.00	50,271.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		860.00	51,927.30

Schedule of Changes Worksheet

Beginning Fund Balance		227,521.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		15,171.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		51,927.30	(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)		190,764.97	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	95,094.47	100,603.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,094.47	100,603.69

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	93,295.36	111,452.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,295.36	111,452.58

Schedule of Changes Worksheet

Beginning Fund Balance	47,792.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,603.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111,452.58	(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)	36,943.56	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	13,984.43
XX	39X 1XXX	112 Certified Teacher Staff Salaries	82,537.27	83,561.03
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	395,334.23	413,309.38
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	14,592.96	16,366.41
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,135.21	1,252.95
XX	XXX 26XX	41X Energy Utility Services	62,575.64	58,717.05
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	50,271.00
XX	XXX 4XXX	725 Major Construction Services	860.00	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	19,558.11
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,558.11

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,518.43
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,163.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,264.04
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	25,086.77	0.00	0.00	0.00	
280	1XXX	2XX	900.82	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	575.15	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,701.30	0.00	0.00	0.00	
Totals			29,264.04	0.00	0.00	0.00	29,264.04



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	53,645.00	0.00	0.00	0.00	53,645.00
Buildings	2,437,253.00	0.00	50,171.00	0.00	2,487,424.00
Machinery And Equipment	496,875.00	0.00	153,082.00	108,125.00	541,832.00
Totals at historical cost	2,987,773.00	0.00	203,253.00	108,125.00	3,082,901.00
Less Accumulated depreciation for:					
Improvement Accum	12,822.00	0.00	2,901.00	0.00	15,723.00
Building Accum	722,571.00	0.00	54,679.00	0.00	777,250.00
Machinery And Equipment Accum	300,861.00	0.00	45,872.00	79,486.00	267,247.00
Total accumulated depreciation	1,036,254.00	0.00	103,452.00	79,486.00	1,060,220.00
Governmental activities, capital assets, net	1,951,519.00	0.00	99,801.00	28,639.00	2,022,681.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
3/15/2001 Issue	707,500.00	0.00	30,000.00	0.00	677,500.00	30,000.00	647,500.00
3/15/2001 Issue	707,500.00	0.00	30,000.00	0.00	677,500.00	30,000.00	647,500.00
Compensated	39,071.44	0.00	0.00	6,134.38	32,937.06	0.00	32,937.06
Total Governmental Activity							
Long-Term Liabilities	1,454,071.44	0.00	60,000.00	6,134.38	1,387,937.06	60,000.00	1,327,937.06

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.