



# Trustees' Financial Summary

FY2005-06

Submit ID: 0472-44605851

**23 Judith Basin County  
0472 Geyser Elem**

### 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** Sandy Watkins

Phone #: (406) 735-4368

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Bruce Belluomini

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Julie Anderson Peevey

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

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 #
002	Title I, Part A, Accountability	FEDERAL	2304723104	84.348A
003	Title II Part A	FEDERAL	2304721406	84.367
004	Title II, Part D, Ed Technology	FEDERAL	2304726006	84.318
005	Title V Part A	FEDERAL	2304723906	84.298
006	Aggregate Reim/Indirects	LOCAL		Local
007	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A051194	84.358A
008	PLAYGROUND IMPROVEMENTS	LOCAL	N/A	
009	Title III Part A English Language Acquisition	FEDERAL	4106	84.365A
107	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041194	84.358A
363	State OTO Energy Cost Relief and Transportation	STATE	STATE	State
431	Title II, Part D, Ed Technology	FEDERAL	2304726006	84.318



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	80,232.51	1,902.03	53,568.46	17,232.82
02	Taxes Receivable - Real and Personal (120-149)	2,880.11	200.12	97.74	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				243.08
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>83,112.62</b>	<b>2,102.15</b>	<b>53,666.20</b>	<b>17,475.90</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,880.11	200.12	97.74	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,880.11</b>	<b>200.12</b>	<b>97.74</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,954.19			
48	Fund Balance for Budget (961-970)	72,278.32	1,902.03	53,568.46	17,475.90
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>80,232.51</b>	<b>1,902.03</b>	<b>53,568.46</b>	<b>17,475.90</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>83,112.62</b>	<b>2,102.15</b>	<b>53,666.20</b>	<b>17,475.90</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		21,554.51	57,852.64	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		299.89		
05	Due From Other Governments (180)			15,967.48	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		21,854.40	73,820.12	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			299.89	
22	Due to Other Governments (611)			2,374.31	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			56,288.70	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			58,962.90	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,131.88	
48	Fund Balance for Budget (961-970)		21,854.40	10,725.34	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		21,854.40	14,857.22	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		21,854.40	73,820.12	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,359.68	1,470.16
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,359.68	1,470.16
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,359.68	1,470.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,359.68	1,470.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,359.68	1,470.16



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,606.35	4,264.90		7,475.77
02	Taxes Receivable - Real and Personal (120-149)	159.33	5.20		284.80
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,765.68</b>	<b>4,270.10</b>		<b>7,760.57</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	159.33	5.20		284.80
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>159.33</b>	<b>5.20</b>		<b>284.80</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,606.35	4,264.90		7,475.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,606.35</b>	<b>4,264.90</b>		<b>7,475.77</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,765.68</b>	<b>4,270.10</b>		<b>7,760.57</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,503.08	4,261.82		341.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>35,503.08</b>	<b>4,261.82</b>		<b>341.10</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	35,503.08	4,261.82		
24	Other Current Liabilities (621-679)				341.10
35	<b>TOTAL LIABILITIES</b>	<b>35,503.08</b>	<b>4,261.82</b>		<b>341.10</b>
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>35,503.08</b>	<b>4,261.82</b>		<b>341.10</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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	150,232.30	154,756.19
1114 District Levy - Pers Prop/Mobile Homes	5,099.14	4,529.24
1190 Penalties and Interest on Taxes	352.44	1,304.31
1510 Interest Earnings	1,109.08	1,713.04
1900 Other Revenue from Local Sources	31.12	24.34
3110 Direct State Aid	172,268.02	185,586.33
3115 State Spec Ed Allowable Cost Pymt to Districts	11,737.37	12,055.10
3120 State Guaranteed Tax Base Aid	49,950.81	54,006.48
3440 State HB20/SB417 Prop Tax Reimb	2,104.16	1,620.13
3444 State School Block Grant	24,131.45	24,314.85
3445 State Combined Fund School Block Grant	1,947.79	1,962.59
5200 Sale or Compensation for Loss of Assets	275.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>419,238.68</b>	<b>441,872.60</b>

### 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	204,926.10	215,677.55
2XX Personal Services - Employee Benefits	31,942.34	21,895.11
3XX Purchased Professional and Technical Services	240.00	264.00
4XX Purchased Property Services	186.00	181.00
5XX Other Purchased Services	1,395.35	1,480.28
6XX Supplies and Materials	9,128.77	10,261.09
810 Dues and Fees	1,825.00	1,885.00
21XX Support Services - Students		
1XX Personal Services - Salaries	3,987.70	4,197.40
2XX Personal Services - Employee Benefits	17.44	25.43
3XX Purchased Professional and Technical Services	558.20	0.00
6XX Supplies and Materials	31.90	621.77
222X Educational Media Services		
1XX Personal Services - Salaries	9,817.56	10,106.58
2XX Personal Services - Employee Benefits	44.35	61.63
6XX Supplies and Materials	762.32	766.78
23XX Support Services - General Administration		
1XX Personal Services - Salaries	24,079.11	26,918.38
2XX Personal Services - Employee Benefits	5,850.50	4,010.65
3XX Purchased Professional and Technical Services	5,017.89	950.50
4XX Purchased Property Services	907.92	1,650.00



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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				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	5,937.79	7,372.23
		6XX	Supplies and Materials	593.29	1,397.24
		7XX	Property and Equipment Acquisition	0.00	4,787.50
		810	Dues and Fees	2,248.12	4,269.46
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	8,737.35	9,545.88
		2XX	Personal Services - Employee Benefits	2,555.46	2,785.42
		3XX	Purchased Professional and Technical Services	1,200.00	1,713.00
		5XX	Other Purchased Services	149.70	81.25
		6XX	Supplies and Materials	83.50	0.00
		810	Dues and Fees	562.50	787.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	21,978.78	21,794.67
		2XX	Personal Services - Employee Benefits	5,399.75	7,790.72
		3XX	Purchased Professional and Technical Services	959.80	789.50
		4XX	Purchased Property Services	11,230.44	19,718.57
		5XX	Other Purchased Services	4,385.50	6,575.00
		6XX	Supplies and Materials	3,878.23	6,297.38
		810	Dues and Fees	20.00	246.03
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,350.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	19,218.42	18,411.16
		2XX	Personal Services - Employee Benefits	2,480.13	2,139.63
		5XX	Other Purchased Services	519.08	313.32
		6XX	Supplies and Materials	1,019.18	498.94
		810	Dues and Fees	65.00	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	80.25
		810	Dues and Fees	0.00	330.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,444.45	1,434.45
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	900.60	0.00
		810	Dues and Fees	105.00	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0472-44605851

## 23 Judith Basin County 0472 Geyser Elem

### 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		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	2,691.89	1,970.25
			2XX Personal Services - Employee Benefits	142.13	136.83
			3XX Purchased Professional and Technical Services	200.00	200.00
			6XX Supplies and Materials	25.00	101.25
			810 Dues and Fees	399.00	0.00
720	School Sponsored		Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	6,888.25	4,901.54
			2XX Personal Services - Employee Benefits	80.41	71.59
			3XX Purchased Professional and Technical Services	0.00	520.00
			5XX Other Purchased Services	0.00	1,839.20
			6XX Supplies and Materials	55.65	0.00
910	Food Services				
		31XX	Food Services		
			6XX Supplies and Materials	7,577.83	10,569.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>415,800.68</u>	<u>440,422.25</u>

#### Schedule of Changes Worksheet

Beginning Fund Balance					78,129.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					441,872.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					440,422.25	(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	7,954.19	Less Last Year	7,301.23	(4b)	652.96	
					652.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,232.51	(5)



# Trustees' Financial Summary

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23 Judith Basin County

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## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	54.56	10,599.33
1114	District Levy - Pers Prop/Mobile Homes	11.51	247.98
1190	Penalties and Interest on Taxes	0.00	35.20
1900	Other Revenue from Local Sources	2.02	0.00
2220	County On-Schedule Trans Reimb	17,640.59	17,044.54
3210	State On-Schedule Trans Reimb	17,640.59	17,044.54
3440	State HB20/SB417 Prop Tax Reimb	0.00	115.76
3444	State School Block Grant	360.05	362.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>35,709.32</u>	<u>45,450.14</u>

### 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	2,212.50	5,499.96
	2XX Personal Services - Employee Benefits	17.93	33.56
25XX	Support Services - Business		
	1XX Personal Services - Salaries	970.83	1,187.00
	2XX Personal Services - Employee Benefits	3.95	7.28
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	17,623.59	18,194.13
	2XX Personal Services - Employee Benefits	967.92	1,344.43
	3XX Purchased Professional and Technical Services	1,180.50	41.00
	4XX Purchased Property Services	8,409.83	4,267.75
	5XX Other Purchased Services	6,590.25	2,952.01
	6XX Supplies and Materials	1,561.95	9,784.44
	8XX Other Expenditures	0.00	255.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>39,539.25</u>	<u>43,566.56</u>



# Trustees' Financial Summary

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23 Judith Basin County

0472 Geyser Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						18.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,450.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,566.56	(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)						1,902.03	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	15,236.55	5,596.37
1114 District Levy - Pers Prop/Mobile Homes	589.74	221.45
1190 Penalties and Interest on Taxes	56.67	134.99
1510 Interest Earnings	603.20	957.13
3440 State HB20/SB417 Prop Tax Reimb	208.47	52.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>16,694.63</b>	<b>6,962.14</b>

### 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	28,499.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>28,499.84</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	75,106.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,962.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,499.84	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	53,568.46	(5)



# Trustees' Financial Summary

FY2005-06

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**23 Judith Basin County  
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## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	145.72	689.77
1611	National School Lunch Program	14,507.00	19,813.35
1900	Other Revenue from Local Sources	7.00	50.00
3220	State Food Services Match	182.71	243.08
4550	Federal Child Nutrition	44,439.99	55,360.37
5200	Sale or Compensation for Loss of Assets	300.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>59,582.42</u>	<u>76,156.57</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	21,230.55	27,119.90
	2XX Personal Services - Employee Benefits	1,081.87	1,954.16
	4XX Purchased Property Services	495.40	245.40
	5XX Other Purchased Services	20,256.69	28,175.72
	6XX Supplies and Materials	1,318.08	22,229.59
	810 Dues and Fees	482.37	862.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>44,864.96</u>	<u>80,587.52</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		22,224.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		76,156.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		80,587.52	(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	318.00
			(4b)
		-318.00	
			-318.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		17,475.90	(5)



# Trustees' Financial Summary

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## 23 Judith Basin County 0472 Geyser Elem

### 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	106.33	437.09
1900	Other Revenue from Local Sources	5.98	0.00
2240	County Retirement Distribution	54,435.98	50,253.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>54,548.29</u>	<u>50,691.03</u>

#### 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	30,054.32	31,418.88
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	322.06	343.15
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,526.33	1,581.21
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,634.67	4,816.51
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,046.74	1,383.11
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,814.45	3,165.84
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,822.34	2,857.46
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,487.99	2,243.43
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	79.38	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	26.28	113.26
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	761.58	788.56



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,385.11	3,986.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	49,961.25	52,697.69

### Schedule of Changes Worksheet

Beginning Fund Balance	23,861.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,691.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,697.69	(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)	21,854.40	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>002 Title I, Part A, Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	45,625.69
<b>003 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,290.37
<b>004 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	416.00
<b>005 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	746.00
<b>006 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	267.61
1900 Other Revenue from Local Sources	8.99
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	5,911.80
<b>006 Subtotal</b>	6,188.40
<b>007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,961.00
<b>009 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,840.92
<b>107 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
1900 Other Revenue from Local Sources	365.88
<b>363 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	1,007.39
<b>431 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	204,024.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	282,466.58

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

PRC Program Function Object	2006 Value
<b>002 Title I, Part A, Accountability</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	29,652.36
2XX Personal Services - Employee Benefits	7,064.20
5XX Other Purchased Services	105.84
6XX Supplies and Materials	5,031.00



# Trustees' Financial Summary

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## 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	
1XXX Instruction	
8XX Other Expenditures	75.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	455.10
8XX Other Expenditures	60.00
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1,833.36
2XX Personal Services - Employee Benefits	288.18
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,060.65
	45,625.69
<b>002 Subtotal</b>	
<b>003 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	751.12
810 Dues and Fees	50.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,053.75
5XX Other Purchased Services	499.06
6XX Supplies and Materials	1,071.45
810 Dues and Fees	608.00
23XX Support Services - General Administration	
5XX Other Purchased Services	158.42
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	98.57
	4,290.37
<b>003 Subtotal</b>	
<b>004 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	416.00
<b>005 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	459.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	23.64
8XX Other Expenditures	15.00
21XX Support Services - Students	
5XX Other Purchased Services	248.36
	746.00
<b>005 Subtotal</b>	<b>746.00</b>
<b>006 Aggregate Reim/Indirects</b>	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	173.44
25XX Support Services - Business	
1XX Personal Services - Salaries	1,132.80
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	5,000.00
	6,306.24
<b>006 Subtotal</b>	<b>6,306.24</b>
<b>007 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,885.54
810 Dues and Fees	606.00
221X Improvement of Instruction Services	
810 Dues and Fees	165.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	452.20
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	14,852.26
	17,961.00
<b>007 Subtotal</b>	<b>17,961.00</b>



# Trustees' Financial Summary

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**23 Judith Basin County**  
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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>009 Title III Part A English Language Acquisition</b>	
432 Title III, Part A, English Language Acquisition & Language 1XXX Instruction 6XX Supplies and Materials	1,840.92
<b>107 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
1XX Regular Education Programs - Elementary/Secondary 21XX Support Services - Students 6XX Supplies and Materials	365.88
<b>363 State OTO Energy Cost Relief and Transportation</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services	678.68
<b>431 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials  221X Improvement of Instruction Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services  23XX Support Services - General Administration 3XX Purchased Professional and Technical Services  25XX Support Services - Business 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits  62XX Resources Transferred to Other School Districts or Cooper 940 Indirect Costs	1,527.36 241.92 40,001.86  4,250.00 424.54 48,742.56 5,901.85  95,867.07  1,999.98 315.21  4,752.58
<b>431 Subtotal</b>	204,024.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 282,255.71



# Trustees' Financial Summary

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23 Judith Basin County

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,880.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						282,466.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						282,255.71	(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	4,131.88	Less Last Year	365.88	(4b)	3,766.00		
						3,766.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,857.22	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Title I, Part A, Accountability	45,625.69	45,625.69	0.00
003 Title II Part A	4,290.37	4,290.37	0.00
004 Title II, Part D, Ed Technology	416.00	416.00	0.00
005 Title V Part A	746.00	746.00	0.00
006 Aggregate Reim/Indirects	6,188.40	6,306.24	-117.84
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,961.00	17,961.00	0.00
009 Title III Part A English Language Acquisition	1,840.92	1,840.92	0.00
107 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	365.88	365.88	0.00
363 State OTO Energy Cost Relief and Transportation	1,007.39	678.68	328.71
431 Title II, Part D, Ed Technology	204,024.93	204,024.93	0.00
<b>Total</b>	<u>282,466.58</u>	<u>282,255.71</u>	<u>210.87</u>



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	48.70	116.62
1910 Rentals	4,900.00	4,870.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,948.70	4,986.62

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

PRC Program Function Object	2005 Value	2006 Value
8XX Community Services Programs		
33XX Community Services		
3XX Purchased Professional and Technical Services	0.00	750.00
4XX Purchased Property Services	0.00	2,939.11
6XX Supplies and Materials	0.00	1,019.99
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	780.00	0.00
4XX Purchased Property Services	2,129.93	0.00
6XX Supplies and Materials	859.97	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,769.90	4,709.10

### Schedule of Changes Worksheet

Beginning Fund Balance	4,082.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,986.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,709.10	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	4,359.68	(5)



# Trustees' Financial Summary

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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	18.34	41.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18.34	41.59

### Schedule of Changes Worksheet

Beginning Fund Balance	1,428.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41.59	(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)	1,470.16	(5)



# Trustees' Financial Summary

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**23 Judith Basin County**  
**0472 Geyser Elem**

## 28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	130.29	71.56
1114	District Levy - Pers Prop/Mobile Homes	27.91	1.48
1190	Penalties and Interest on Taxes	4.00	14.90
1510	Interest Earnings	87.71	95.31
1900	Other Revenue from Local Sources	30.00	1,221.00
3281	State Technology Aid	1,646.15	2,554.67

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

1,926.06	3,958.92
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### 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		
6XX Supplies and Materials	0.00	423.03
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	570.00
6XX Supplies and Materials	204.97	0.00
7XX Property and Equipment Acquisition	0.00	7,301.00

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

204.97	8,294.03
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## Schedule of Changes Worksheet

Beginning Fund Balance	6,941.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,958.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,294.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,606.35	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	5.89	5.20
1114 District Levy - Pers Prop/Mobile Homes	1.24	0.00
1190 Penalties and Interest on Taxes	0.00	1.36
1510 Interest Earnings	55.12	121.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	62.25	127.67

### 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		
6XX Supplies and Materials	187.25	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	187.25	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	4,137.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,264.90	(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	20,152.73	15,350.96
1114	District Levy - Pers Prop/Mobile Homes	906.03	482.71
1190	Penalties and Interest on Taxes	62.93	164.99
1510	Interest Earnings	83.86	243.24
3120	State Guaranteed Tax Base Aid	3,195.84	4,356.44
3440	State HB20/SB417 Prop Tax Reimb	70.42	158.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>24,471.81</u>	<u>20,757.19</u>

### 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	10,000.00	10,000.00
	850 Interest on Debt	10,477.50	9,977.50
	860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>20,727.50</u>	<u>20,227.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				6,946.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				20,757.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				20,227.50	(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)				7,475.77	(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	13,090.08	12,761.50
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	220,237.38	214,150.90
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	2,052.59	4,025.25
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	654.67	126.47
XX	XXX 26XX	41X Energy Utility Services	9,091.12	8,919.14
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,125.83
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,125.83

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,374.79
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,581.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,877.75
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: 90%**



# Trustees' Financial Summary

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## 23 Judith Basin County

### 0472 Geyser Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,411.16	0.00	0.00	0.00	
280	1XXX	2XX	2,139.63	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	313.32	0.00	0.00	0.00	
280	1XXX	6XX	498.94	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	80.25	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,434.45	0.00	0.00	0.00	
<b>Totals</b>			22,877.75	0.00	0.00	0.00	22,877.75



# Trustees' Financial Summary

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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.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	477,538.00	0.00	0.00	0.00	477,538.00
Machinery And Equipment	194,432.00	0.00	40,088.50	10,250.00	224,270.50
Totals at historical cost	671,970.00	0.00	40,088.50	10,250.00	701,808.50
Less Accumulated depreciation for:					
Building Accum	124,469.50	0.00	10,860.00	1,880.00	133,449.50
Machinery And Equipment Accum	115,169.50	0.00	15,522.50	9,250.00	121,442.00
Total accumulated depreciation	239,639.00	0.00	26,382.50	11,130.00	254,891.50
Governmental activities, capital assets, net	432,331.00	0.00	13,706.00	-880.00	446,917.00

\* 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-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
10/15/1999 Issue	190,000.00	0.00	10,000.00	0.00	180,000.00	10,000.00	170,000.00
Compensated	16,380.00	229.00	0.00	0.00	16,609.00	0.00	16,609.00
Total Governmental Activity							
Long-Term Liabilities	206,380.00	229.00	10,000.00	0.00	196,609.00	10,000.00	186,609.00

\* 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.