



Trustees' Financial Summary

FY2005-06

Submit ID: 0473-76268152

**23 Judith Basin County
0473 Geysers H S**

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 #
200	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A051206	84.358A
201	3 RIVERS SCHOLARSHIP	LOCAL	N/A	
202	COCA COLA	LOCAL	N/A	
203	Aggregate Reim/Indirects	LOCAL		Local
204	Jobs for Montana Graduates	STATE	230473-6-014	State
205	Vo Ed Carl Perkins Basic Grant	FEDERAL	2304738106BG	84.048A
207	Vo Ed Agriculture	STATE	2006	State
208	Vo Ed All Career & Tech Ed Programs	STATE	BUSINESS	State
209	ACADEMIC CHALLENGE	LOCAL	N/A	
363	State OTO Energy Cost Relief and Transportation	STATE	STATE	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	80,951.02	2,007.65	52,501.34	
02	Taxes Receivable - Real and Personal (120-149)	2,467.46	164.57	79.72	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	83,418.48	2,172.22	52,581.06	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,467.46	164.57	79.72	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,467.46	164.57	79.72	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	14,306.78	638.00		
48	Fund Balance for Budget (961-970)	66,644.24	1,369.65	52,501.34	
52	TOTAL FUND BALANCE/EQUITY	80,951.02	2,007.65	52,501.34	
53	TOTAL LIABILITIES AND FUND BALANCE	83,418.48	2,172.22	52,581.06	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		18,503.47	206.95	2,782.39
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)			7,368.65	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		18,503.47	7,575.60	2,782.39
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)			3,583.21	
48	Fund Balance for Budget (961-970)		18,503.47	3,992.39	2,782.39
52	TOTAL FUND BALANCE/EQUITY		18,503.47	7,575.60	2,782.39
53	TOTAL LIABILITIES AND FUND BALANCE		18,503.47	7,575.60	2,782.39



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,220.12		4,963.39	1,481.33
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)	544.81			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,764.93		4,963.39	1,481.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,764.93		4,963.39	1,481.33
52	TOTAL FUND BALANCE/EQUITY	1,764.93		4,963.39	1,481.33
53	TOTAL LIABILITIES AND FUND BALANCE	1,764.93		4,963.39	1,481.33



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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)	4,040.34	1,823.95		2,466.40
02	Taxes Receivable - Real and Personal (120-149)	332.33	5.34		458.35
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,372.67	1,829.29		2,924.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	332.33	5.34		458.35
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	332.33	5.34		458.35
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)	4,040.34	1,823.95		2,466.40
52	TOTAL FUND BALANCE/EQUITY	4,040.34	1,823.95		2,466.40
53	TOTAL LIABILITIES AND FUND BALANCE	4,372.67	1,829.29		2,924.75



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	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		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)			17,808.57	
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			17,808.57	
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			17,808.57	
53	TOTAL LIABILITIES AND FUND BALANCE			17,808.57	



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
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	156,574.03	159,885.01
1114	District Levy - Pers Prop/Mobile Homes	5,507.19	4,522.66
1190	Penalties and Interest on Taxes	584.88	1,050.73
1510	Interest Earnings	1,201.17	1,456.44
1900	Other Revenue from Local Sources	74.14	165.24
3110	Direct State Aid	206,445.16	220,255.23
3115	State Spec Ed Allowable Cost Pymt to Districts	8,486.49	13,914.75
3120	State Guaranteed Tax Base Aid	68,426.64	83,129.04
3440	State HB20/SB417 Prop Tax Reimb	1,260.35	952.20
3444	State School Block Grant	15,298.65	15,414.92
3445	State Combined Fund School Block Grant	7.64	7.70
5200	Sale or Compensation for Loss of Assets	275.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		464,141.34	500,753.92

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	106,702.45	118,604.10
2XX	Personal Services - Employee Benefits	23,571.21	27,061.92
4XX	Purchased Property Services	0.00	1,590.07
5XX	Other Purchased Services	2,545.73	3,796.53
6XX	Supplies and Materials	19,509.24	18,003.65
810	Dues and Fees	2,425.00	2,829.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	5,180.00	11,950.10
2XX	Personal Services - Employee Benefits	22.67	3,380.32
3XX	Purchased Professional and Technical Services	623.56	135.00
6XX	Supplies and Materials	125.75	581.98
810	Dues and Fees	66.00	353.50
222X	Educational Media Services		
1XX	Personal Services - Salaries	3,272.52	3,234.06
2XX	Personal Services - Employee Benefits	14.77	19.68
6XX	Supplies and Materials	1,336.98	2,058.03
810	Dues and Fees	48.60	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	53,198.25	37,970.81
2XX	Personal Services - Employee Benefits	5,791.37	6,831.98
3XX	Purchased Professional and Technical Services	1,282.00	1,825.00



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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			
		4XX	Purchased Property Services	907.91	2,101.14
		5XX	Other Purchased Services	7,164.64	7,660.76
		6XX	Supplies and Materials	2,707.59	3,186.70
		7XX	Property and Equipment Acquisition	0.00	4,787.50
		810	Dues and Fees	4,402.12	6,865.98
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	8,737.31	10,683.11
		2XX	Personal Services - Employee Benefits	2,495.46	2,725.42
		3XX	Purchased Professional and Technical Services	1,700.00	1,723.00
		5XX	Other Purchased Services	367.22	247.07
		6XX	Supplies and Materials	344.21	998.17
		810	Dues and Fees	772.50	1,052.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,118.02	22,996.84
		2XX	Personal Services - Employee Benefits	5,294.46	4,103.40
		3XX	Purchased Professional and Technical Services	1,007.30	1,721.25
		4XX	Purchased Property Services	27,171.73	38,336.01
		5XX	Other Purchased Services	6,228.35	6,621.56
		6XX	Supplies and Materials	13,483.47	7,643.12
		810	Dues and Fees	72.00	416.02
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	2,000.00	6,300.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,742.76	27,409.72
		2XX	Personal Services - Employee Benefits	2,442.92	3,002.14
		5XX	Other Purchased Services	27.00	135.45
		6XX	Supplies and Materials	385.02	561.44
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	770.37	810.37
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,917.42	32,256.68
		2XX	Personal Services - Employee Benefits	4,324.73	3,870.74
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,967.69	4,945.15
		2XX	Personal Services - Employee Benefits	80.72	106.01



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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	
710	School Sponsored	Extracurricular	Activities			
	34XX	Extracurricular -	Activities			
		5XX	Other Purchased Services	507.63	23.00	
		6XX	Supplies and Materials	311.24	0.00	
		810	Dues and Fees	100.00	0.00	
720	School Sponsored	Athletics				
	35XX	Extracurricular -	Athletics			
		1XX	Personal Services - Salaries	21,946.78	22,173.14	
		2XX	Personal Services - Employee Benefits	0.00	269.06	
		3XX	Purchased Professional and Technical Services	256.42	520.00	
		5XX	Other Purchased Services	3,424.35	2,882.80	
		6XX	Supplies and Materials	1,580.98	2,247.19	
		810	Dues and Fees	30.00	60.00	
810	Community	Recreation				
	33XX	Community	Services			
		6XX	Supplies and Materials	0.00	12,746.01	
910	Food	Services				
	31XX	Food	Services			
		5XX	Other Purchased Services	0.00	24.30	
		6XX	Supplies and Materials	20,204.70	14,874.51	
910	Budget	Amendment				
	1XX	Regular Education	Programs - Elementary/Secondary			
		1XXX	Instruction			
			6XX	Supplies and Materials	5,416.09	0.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	3,268.40	0.00
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	3,272.76	0.00
				<hr/>	<hr/>	
		910 Subtotal		11,957.25	0.00	
				<hr/>	<hr/>	
		Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		457,668.37	499,312.99	



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0473 Geysers H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					77,567.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					500,753.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					499,312.99	(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	14,306.78	Less Last Year	12,364.59	(4b)	1,942.19	
					1,942.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,951.02	(5)



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23 Judith Basin County
0473 Geysers H S

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	93.79	10,568.46
1114 District Levy - Pers Prop/Mobile Homes	9.93	229.32
1190 Penalties and Interest on Taxes	10.84	29.56
2220 County On-Schedule Trans Reimb	17,629.65	17,044.54
3210 State On-Schedule Trans Reimb	17,629.65	17,044.54
3440 State HB20/SB417 Prop Tax Reimb	0.00	64.98
3444 State School Block Grant	386.95	389.89

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

	35,760.81	45,371.29
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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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	2,212.50	5,499.96
2XX Personal Services - Employee Benefits	0.00	33.56
6XX Supplies and Materials	17.93	0.00
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	17,191.15	18,153.42
2XX Personal Services - Employee Benefits	940.43	1,340.96
3XX Purchased Professional and Technical Services	27.00	316.50
4XX Purchased Property Services	4,237.16	6,055.78
5XX Other Purchased Services	4,218.50	4,008.83
6XX Supplies and Materials	9,097.37	7,114.36
810 Dues and Fees	108.00	660.00

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

	39,024.82	44,377.65
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23 Judith Basin County

0473 Geysers H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						376.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,371.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,377.65	(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	638.00	Less Last Year	0.00	(4b)		638.00	
						638.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,007.65	(5)



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23 Judith Basin County
0473 Geysers H S

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	15,489.48	5,609.86
1114	District Levy - Pers Prop/Mobile Homes	731.22	218.88
1190	Penalties and Interest on Taxes	65.33	133.36
1510	Interest Earnings	593.27	945.76
3440	State HB20/SB417 Prop Tax Reimb	48.58	29.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,927.88</u>	<u>6,936.94</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	28,499.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>28,499.85</u>

Schedule of Changes Worksheet

Beginning Fund Balance				74,064.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,936.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				28,499.85	(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)				52,501.34	(5)



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23 Judith Basin County
0473 Geysers H S

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	305.35	756.22
1900	Other Revenue from Local Sources	5.98	0.00
2240	County Retirement Distribution	49,068.56	23,772.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49,379.89</u>	<u>24,528.37</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	16,358.14	16,736.91
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	804.73	1,879.27
222X Educational Media Services		
2XX Personal Services - Employee Benefits	510.93	508.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,499.63	6,562.26
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,212.82	1,505.69
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,228.16	3,357.15
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,148.63	3,090.68
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,808.11	3,959.65
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,830.07	4,185.63
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	292.83	472.27
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,546.93	2,634.72



Trustees' Financial Summary

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23 Judith Basin County
0473 Geysers H S

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,240.98	44,892.75
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Schedule of Changes Worksheet

Beginning Fund Balance	38,867.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,528.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,892.75	(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)	18,503.47	(5)



Trustees' Financial Summary

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23 Judith Basin County
0473 Geyser H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
200 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,449.80
201 3 RIVERS SCHOLARSHIP	
1900 Other Revenue from Local Sources	700.00
202 COCA COLA	
1900 Other Revenue from Local Sources	300.00
203 Aggregate Reim/Indirects	
1510 Interest Earnings	59.28
1900 Other Revenue from Local Sources	933.13
203 Subtotal	992.41
204 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
205 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,204.00
207 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	372.00
208 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	389.00
363 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	644.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,051.94

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

PRC Program Function Object	2006 Value
200 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
360 State Gifted & Talented Reimbursement	
221X Improvement of Instruction Services	
5XX Other Purchased Services	472.34
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	1,081.50
21XX Support Services - Students	
6XX Supplies and Materials	479.41



Trustees' Financial Summary

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23 Judith Basin County

0473 Geyser H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	64.20
6XX Supplies and Materials	175.51
810 Dues and Fees	220.00
221X Improvement of Instruction Services	
810 Dues and Fees	2,500.00
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	380.00
21XX Support Services - Students	
5XX Other Purchased Services	413.95
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,000.00
4XX Purchased Property Services	338.00
6XX Supplies and Materials	4,935.29
810 Dues and Fees	215.40
221X Improvement of Instruction Services	
5XX Other Purchased Services	64.20
6XX Supplies and Materials	110.00
	13,449.80
200 Subtotal	
204 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	208.00
3XX Purchased Professional and Technical Services	284.22
5XX Other Purchased Services	55.22
6XX Supplies and Materials	1,460.06
810 Dues and Fees	125.50
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	420.00
2XX Personal Services - Employee Benefits	66.16
5XX Other Purchased Services	380.84
	3,000.00
204 Subtotal	



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0473 Geysers H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
205 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,204.00
207 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	372.00
208 Vo Ed All Career & Tech Ed Programs	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	345.86
810 Dues and Fees	39.50
208 Subtotal	385.36
363 State OTO Energy Cost Relief and Transportation	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	644.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 19,055.89



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0473 Geysers H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,996.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,051.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,055.89	(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	3,583.21	Less Last Year	0.00	(4b)	3,583.21	
					3,583.21	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,575.60	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
200 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,449.80	13,449.80	0.00
201 3 RIVERS SCHOLARSHIP	700.00	0.00	700.00
202 COCA COLA	300.00	0.00	300.00
203 Aggregate Reim/Indirects	992.41	0.00	992.41
204 Jobs for Montana Graduates	3,000.00	3,000.00	0.00
205 Vo Ed Carl Perkins Basic Grant	1,204.00	1,204.00	0.00
207 Vo Ed Agriculture	372.00	372.00	0.00
208 Vo Ed All Career & Tech Ed Programs	389.00	385.36	3.64
363 State OTO Energy Cost Relief and Transportation	644.73	644.73	0.00
Total	<u>21,051.94</u>	<u>19,055.89</u>	<u>1,996.05</u>



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0473 Geysers H S

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	34.94	78.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34.94	78.69

Schedule of Changes Worksheet

Beginning Fund Balance	2,703.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.69	(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)	2,782.39	(5)



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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	1,295.00	349.05
1510 Interest Earnings	29.36	67.35
3260 State Driver's Education Reimbursement	456.08	1,393.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,780.44	1,810.31

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	2,178.00	1,017.00
2XX Personal Services - Employee Benefits	8.06	6.44
6XX Supplies and Materials	531.24	854.67
810 Dues and Fees	0.00	145.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	111.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,717.30	2,134.39

Schedule of Changes Worksheet

Beginning Fund Balance	2,089.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,810.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,134.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,764.93	(5)



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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	63.50	141.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63.50	141.32

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		
6XX Supplies and Materials	825.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	825.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,822.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141.32	(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)	4,963.39	(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	18.34	46.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18.34	46.73

Schedule of Changes Worksheet

Beginning Fund Balance	1,434.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.73	(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)	1,481.33	(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	199.84	75.10
1114 District Levy - Pers Prop/Mobile Homes	48.78	1.48
1190 Penalties and Interest on Taxes	7.39	15.66
1510 Interest Earnings	112.95	154.39
3281 State Technology Aid	1,820.90	3,022.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,189.86	3,269.32

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		
3XX Purchased Professional and Technical Services	0.00	570.00
5XX Other Purchased Services	0.00	133.50
6XX Supplies and Materials	164.98	247.97
7XX Property and Equipment Acquisition	0.00	7,301.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	164.98	8,252.47

Schedule of Changes Worksheet

Beginning Fund Balance	9,023.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,269.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,252.47	(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)	4,040.34	(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	2.92	1.51
1114	District Levy - Pers Prop/Mobile Homes	0.40	0.00
1190	Penalties and Interest on Taxes	0.05	0.40
1510	Interest Earnings	22.44	52.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25.81</u>	<u>53.97</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,769.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				53.97	(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)				1,823.95	(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	31,048.01	29,645.70
1114	District Levy - Pers Prop/Mobile Homes	1,325.55	854.94
1190	Penalties and Interest on Taxes	111.81	202.79
1510	Interest Earnings	80.62	191.40
3440	State HB20/SB417 Prop Tax Reimb	32.24	176.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32,598.23</u>	<u>31,071.07</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	15,000.00	15,000.00
	850 Interest on Debt	15,830.00	15,042.50
	860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>31,080.00</u>	<u>30,292.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,687.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				31,071.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				30,292.50	(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)					2,466.40 (5)



Trustees' Financial Summary

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Submit ID: 0473-76268152

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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
1XXX Revenues from Student Activities	64,001.44	57,825.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,001.44	57,825.91

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	63,762.11	61,302.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,762.11	61,302.16

Schedule of Changes Worksheet

Beginning Fund Balance	21,284.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,825.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,302.16	(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)	17,808.57	(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	13,089.96	11,774.94
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	30,906.68
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	150,702.96	150,435.84
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	11,259.43	9,777.58
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	318.60	803.77
XX	XXX 26XX	41X Energy Utility Services	25,130.57	14,683.03
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,658.08
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,658.08

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,219.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,587.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,919.12
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: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	27,409.72	0.00	0.00	0.00	
280	1XXX	2XX	3,002.14	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	135.45	0.00	0.00	0.00	
280	1XXX	6XX	561.44	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	810.37	0.00	0.00	0.00	
Totals			31,919.12	0.00	0.00	0.00	31,919.12



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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	Adjust- ments	Additions	Removals	Ending Balance
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	126,314.00	0.00	10,860.00	3,724.50	133,449.50
Machinery And Equipment Accum	124,697.00	0.00	15,522.50	18,500.00	121,719.50
Total accumulated depreciation	251,011.00	0.00	26,382.50	22,224.50	255,169.00
Governmental activities, capital assets, net	420,959.00	0.00	13,706.00	-11,974.50	446,639.50

* 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:							
10/15/1999 Issue	285,000.00	0.00	15,000.00	0.00	270,000.00	15,000.00	255,000.00
Compensated	16,380.00	229.00	0.00	0.00	16,609.00	0.00	16,609.00
Total Governmental Activity							
Long-Term Liabilities	301,380.00	229.00	15,000.00	0.00	286,609.00	15,000.00	271,609.00

* 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.