



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers 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 no later than September 15th. (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*

Certification

Business Manager/Clerk: Sandy Watkins

Phone #: (406) 735-4368

(Signature)

(Date)

Chair, Board of Trustees: Clayton Annala

(Signature)

(Date)

County Superintendent: Julie Anderson Peevey

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY12 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.



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Title I, Part A, Improving Basic Programs	FEDERAL	02304723112	84.010A
002	Title I Improving Basic Programs	FEDERAL	02304723111	84.010A
003	Title III Part A English Language Acquisition	FEDERAL	05409454112	84.365A
006	Rural Low Income (Title VI-B-2)	FEDERAL	S358A111194	84.358B
007	Aggregate Reim/Indirects	LOCAL	N/A	Local
008	State OTO Capital Invest & Deferred Maintenance	STATE	N/A	state
009	Rural Low Income (Title VI-B-2)	FEDERAL	S358A101194	84.358B
010	Misc Federal Grant from other State Agency	FEDERAL	N/A	unknown



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,674.32	12,891.65	60,590.81	-164.39
02	Taxes Receivable - Real and Personal (120-149)	2,402.81	282.98	1,241.10	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	3,802.25			
05	Due From Other Governments (180)				2,842.57
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	80,879.38	13,174.63	61,831.91	2,678.18
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,402.81	282.98	1,241.10	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,402.81	282.98	1,241.10	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,459.46			
48	Fund Balance for Budget	76,017.11	12,891.65	60,590.81	2,678.18
52	TOTAL FUND BALANCE/EQUITY	78,476.57	12,891.65	60,590.81	2,678.18
53	TOTAL LIABILITIES AND FUND BALANCE	80,879.38	13,174.63	61,831.91	2,678.18



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Balance Sheet

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)	282.56	21,552.28	58,354.80	
02	Taxes Receivable - Real and Personal (120-149)	3.55			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,399.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	286.11	21,552.28	65,753.80	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3.55			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3.55			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	282.56	21,552.28	65,753.80	
52	TOTAL FUND BALANCE/EQUITY	282.56	21,552.28	65,753.80	
53	TOTAL LIABILITIES AND FUND BALANCE	286.11	21,552.28	65,753.80	



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			-143.49	5,259.02
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			-143.49	5,259.02
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			-143.49	5,259.02
52	TOTAL FUND BALANCE/EQUITY			-143.49	5,259.02
53	TOTAL LIABILITIES AND FUND BALANCE			-143.49	5,259.02



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Balance Sheet

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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Balance Sheet

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)	1,617.90	25.77		82.19
02	Taxes Receivable - Real and Personal (120-149)				192.80
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	TOTAL ASSETS AND OTHER DEBITS	1,617.90	25.77		274.99
LIABILITIES					
21	Payable to Other Funds (601-606)				3,802.25
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				192.80
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				3,995.05
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,617.90	25.77		-3,720.06
52	TOTAL FUND BALANCE/EQUITY	1,617.90	25.77		-3,720.06
53	TOTAL LIABILITIES AND FUND BALANCE	1,617.90	25.77		274.99



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise 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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Balance Sheet

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)	41,478.42	26,693.91		826.61
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	41,478.42	26,693.91		826.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	41,478.42	26,693.91		
24	Other Current Liabilities (621-679)				826.61
35	TOTAL LIABILITIES	41,478.42	26,693.91		826.61
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	41,478.42	26,693.91		826.61



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	190,213.30	224,122.46
1114 District Levy - Pers Prop/Mobile Homes	9,032.98	4,887.03
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8,066.86	0.00
1190 Penalties and Interest on Taxes	1,278.50	489.93
1510 Interest Earnings	553.24	385.22
1900 Other Revenue from Local Sources	534.54	0.00
3110 Direct State Aid	121,505.19	136,257.22
3111 Quality Educator	20,427.03	23,849.28
3112 At Risk Student	0.00	1,365.59
3113 Indian Education For All	918.00	836.40
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	8,202.78	9,788.48
3120 State Guaranteed Tax Base Aid	5,370.50	3,534.30
3444 State School Block Grant	30,682.43	30,682.43
3445 State Combined Fund School Block Grant	2,821.06	2,821.06
3730 HB645 State Special Education Allowable Costs	373.74	0.00
7800 ARRA - State Fiscal Stabilization Fund	13,710.34	0.00
7810 Education Jobs Fund	11,460.14	159.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	425,350.63	439,379.21

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	156,576.65	191,090.13
2XX Personal Services - Employee Benefits	35,205.02	49,937.95
3XX Purchased Professional and Technical Services	768.00	357.00
4XX Purchased Property Services	88.50	81.00
5XX Other Purchased Services	657.03	505.54
6XX Supplies and Materials	5,547.16	5,191.31
810 Dues and Fees	1,765.00	1,640.00
21XX Support Services - Students		
1XX Personal Services - Salaries	4,962.85	7,879.95
2XX Personal Services - Employee Benefits	29.88	36.98
3XX Purchased Professional and Technical Services	1,520.00	0.00
6XX Supplies and Materials	70.50	705.35
810 Dues and Fees	0.00	100.00
222X Educational Media Services		
1XX Personal Services - Salaries	9,332.88	9,855.17
2XX Personal Services - Employee Benefits	56.99	42.72



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			6XX Supplies and Materials	1,239.45	1,272.20
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	26,816.87	27,297.71
			2XX Personal Services - Employee Benefits	5,918.26	8,284.82
			3XX Purchased Professional and Technical Services	639.07	500.00
			4XX Purchased Property Services	1,050.00	2,100.00
			5XX Other Purchased Services	7,830.32	5,744.63
			6XX Supplies and Materials	1,060.80	117.10
			7XX Property and Equipment Acquisition	0.00	5,000.00
			810 Dues and Fees	2,404.44	1,812.18
		25XX Support Services - Business			
			1XX Personal Services - Salaries	8,646.90	8,937.05
			2XX Personal Services - Employee Benefits	3,090.00	3,302.22
			3XX Purchased Professional and Technical Services	1,950.00	1,960.00
			5XX Other Purchased Services	139.83	0.00
			6XX Supplies and Materials	7.50	15.65
			810 Dues and Fees	831.50	900.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	21,255.27	19,398.57
			2XX Personal Services - Employee Benefits	7,759.98	7,855.77
			3XX Purchased Professional and Technical Services	615.00	767.63
			4XX Purchased Property Services	20,609.88	14,794.93
			5XX Other Purchased Services	2,971.75	3,131.75
			6XX Supplies and Materials	7,182.91	4,870.41
			810 Dues and Fees	209.61	431.20
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,604.18	16,240.10
			2XX Personal Services - Employee Benefits	2,431.48	2,113.43
			5XX Other Purchased Services	199.44	397.52
			6XX Supplies and Materials	965.63	1,302.28
			810 Dues and Fees	0.00	29.25
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	963.86	871.70
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,014.05	9,965.28
			2XX Personal Services - Employee Benefits	61.37	43.57
			5XX Other Purchased Services	426.99	0.00
			6XX Supplies and Materials	0.00	406.90
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	185.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	165.00	0.00
			5XX Other Purchased Services	0.00	65.77
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,249.92	13,599.96
			2XX Personal Services - Employee Benefits	57.28	59.47
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,197.40	420.65
			2XX Personal Services - Employee Benefits	75.63	23.94
			3XX Purchased Professional and Technical Services	160.00	0.00
			5XX Other Purchased Services	0.00	6.00
			6XX Supplies and Materials	0.00	17.98
			810 Dues and Fees	70.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	15,399.22	1,950.91
			2XX Personal Services - Employee Benefits	197.95	58.61
			3XX Purchased Professional and Technical Services	0.00	5,725.00
			5XX Other Purchased Services	106.26	148.46
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	13,710.34	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,460.14	159.81
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	89.97	705.20
			5XX Other Purchased Services	48.00	0.00
			6XX Supplies and Materials	8,850.91	5,925.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				434,499.82	446,153.87



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						82,931.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						439,379.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						446,153.87	(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	2,459.46	Less Last Year	139.32	(4b)		2,320.14	
						2,320.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						78,476.57	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	23,664.65	26,395.98
1114 District Levy - Pers Prop/Mobile Homes	859.09	576.35
1190 Penalties and Interest on Taxes	156.04	57.31
1510 Interest Earnings	58.47	24.00
2220 County On-Schedule Trans Reimb	12,721.36	12,367.00
3210 State On-Schedule Trans Reimb	12,721.37	12,367.01
3444 State School Block Grant	376.79	376.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,557.77	52,164.44

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,031.66	6,998.63
2XX Personal Services - Employee Benefits	1,230.34	1,361.41
25XX Support Services - Business		
1XX Personal Services - Salaries	1,080.85	1,117.14
2XX Personal Services - Employee Benefits	6.09	4.92
27XX Student Transportation Services		
1XX Personal Services - Salaries	20,098.55	18,677.07
2XX Personal Services - Employee Benefits	1,568.54	1,046.43
3XX Purchased Professional and Technical Services	537.00	390.00
4XX Purchased Property Services	3,300.89	1,828.54
5XX Other Purchased Services	2,983.53	3,131.75
6XX Supplies and Materials	8,514.82	14,216.71
810 Dues and Fees	557.00	80.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	6,326.60	6,721.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,235.87	55,573.65



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,300.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,164.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,573.65	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,891.65	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	3,225.13	15,845.82
1114 District Levy - Pers Prop/Mobile Homes	87.73	205.71
1190 Penalties and Interest on Taxes	2.56	43.36
1510 Interest Earnings	535.67	199.52
4100 Federal Miscellaneous Grants - Direct from Feds	21,125.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,976.09	16,294.41

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	40,043.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,043.62	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	44,296.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,294.41	(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)
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)	60,590.81	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	55.51	0.89
1611 National School Lunch Program	7,544.15	11,336.50
4550 Federal Child Nutrition	33,446.91	31,354.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,046.57	42,692.03

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	19,204.04	22,043.12
2XX Personal Services - Employee Benefits	730.20	1,143.00
4XX Purchased Property Services	282.75	745.82
5XX Other Purchased Services	17,225.86	13,521.06
6XX Supplies and Materials	807.31	5,154.25
810 Dues and Fees	348.94	287.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,599.10	42,894.34

Schedule Of Changes Worksheet

Beginning Fund Balance		2,880.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		42,692.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		42,894.34	(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)		2,678.18	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	2,721.59	336.43
1114 District Levy - Pers Prop/Mobile Homes	248.72	19.90
1190 Penalties and Interest on Taxes	33.47	5.38
1510 Interest Earnings	25.58	5.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,029.36	367.08

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	15,634.73	991.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,634.73	991.00

Schedule Of Changes Worksheet

Beginning Fund Balance	906.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	367.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	991.00	(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)	282.56	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	173.97	114.13
2240 County Retirement Distribution	48,075.51	49,731.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,249.48	49,845.80

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	26,634.51	32,060.92
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	793.39	1,191.36
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,491.83	1,489.99
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,841.72	6,258.67
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,203.59	1,153.73
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,109.18	2,707.44
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,026.41	2,587.15
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,503.15	2,207.89
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,600.68	1,506.72
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,478.54	2,056.32
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	90.84	44.85
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,710.36	854.00
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	118.61	0.00
	781	Education Jobs Fund			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	99.15	1.58
	910	Food Services			
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,203.68	2,741.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,905.64	56,861.85

Schedule Of Changes Worksheet

Beginning Fund Balance						28,568.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,845.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,861.85	(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)						21,552.28	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
001 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	29,828.00
003 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	450.00
006 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,769.00
007 Aggregate Reim/Indirects	
1510 Interest Earnings	229.29
1900 Other Revenue from Local Sources	6,776.05
1920 Contributions/Donations from Private Sources	461.98
007 Subtotal	7,467.32
009 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	289.36
010 Misc Federal Grant from other State Agency	
4650 Federal Miscellaneous Grants from OPI	11,405.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,208.68

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

PRC Program Function Object	2012 Value
001 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	19,311.93
2XX Personal Services - Employee Benefits	4,193.59
21XX Support Services - Students	
6XX Supplies and Materials	402.18
23XX Support Services - General Administration	
1XX Personal Services - Salaries	3,063.36
2XX Personal Services - Employee Benefits	1,083.26
25XX Support Services - Business	
1XX Personal Services - Salaries	1,117.14
2XX Personal Services - Employee Benefits	194.56
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	461.98
001 Subtotal	29,828.00
003 Title III Part A English Language Acquisition	



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
003 Title III Part A English Language Acquisition	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
2XX Personal Services - Employee Benefits	42.75
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	282.44
221X Improvement of Instruction Services	
5XX Other Purchased Services	89.81
810 Dues and Fees	35.00
	450.00
003 Subtotal	
006 Rural Low Income (Title VI-B-2)	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
810 Dues and Fees	420.00
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,189.85
2XX Personal Services - Employee Benefits	1,010.27
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	72.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	751.04
2XX Personal Services - Employee Benefits	162.92
3XX Purchased Professional and Technical Services	287.19
810 Dues and Fees	432.52
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	205.65
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	125.00
810 Dues and Fees	2,126.10
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	278.80
2XX Personal Services - Employee Benefits	43.66
	13,105.00
006 Subtotal	
007 Aggregate Reim/Indirects	
720 School Sponsored Athletics	



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
007 Aggregate Reim/Indirects	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
3XX Purchased Professional and Technical Services	851.39
008 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,800.94
009 Rural Low Income (Title VI-B-2)	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	289.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,324.69

Schedule Of Changes Worksheet

Beginning Fund Balance	49,869.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,208.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,324.69	(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
Ending Fund Balance (1 + 2 - 3 + 4)	65,753.80	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I, Part A, Improving Basic Programs	29,828.00	29,828.00	0.00
003 Title III Part A English Language Acquisition	450.00	450.00	0.00
006 Rural Low Income (Title VI-B-2)	13,769.00	13,105.00	664.00
007 Aggregate Reim/Indirects	7,467.32	851.39	6,615.93
008 State OTO Capital Invest & Deferred Maintenance	0.00	2,800.94	-2,800.94
009 Rural Low Income (Title VI-B-2)	289.36	289.36	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysler Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Misc Federal Grant from other State Agency	11,405.00	0.00	11,405.00
Total	<u>63,208.68</u>	<u>47,324.69</u>	<u>15,883.99</u>



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	23.93	7.56
1910 Rentals	6,235.00	3,877.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,258.93	3,885.22

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	925.00
4XX Purchased Property Services	0.00	3,901.96
6XX Supplies and Materials	0.00	1,355.73
8XX Other Expenditures	0.00	18.00
33XX Community Services		
3XX Purchased Professional and Technical Services	1,205.00	0.00
4XX Purchased Property Services	4,303.24	0.00
6XX Supplies and Materials	299.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	906.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,807.24	7,106.69

Schedule Of Changes Worksheet

Beginning Fund Balance	3,077.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,885.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,106.69	(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)	-143.49	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	54.71	35.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54.71	35.03

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,223.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.03	(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)	5,259.02	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	11.87
1510 Interest Earnings	21.05	0.00
1900 Other Revenue from Local Sources	5.92	8.00
3281 State Technology Aid	370.61	358.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	397.58	378.01

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
4XX Purchased Property Services	0.00	570.00
6XX Supplies and Materials	89.99	206.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89.99	776.97

Schedule Of Changes Worksheet

Beginning Fund Balance		2,016.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		378.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		776.97	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,617.90	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	25.64	0.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25.64	0.13

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	4,825.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,825.66	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	25.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.13	(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)	25.77	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County
0472 Geysers Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	17,739.95	16,956.44
1114 District Levy - Pers Prop/Mobile Homes	795.23	388.63
1190 Penalties and Interest on Taxes	104.88	0.00
1510 Interest Earnings	23.81	35.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,663.87	17,380.58

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	10,000.00	15,000.00
850 Interest on Debt	7,385.00	6,865.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,685.00	22,165.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,064.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,380.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,165.00	(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)
	-3,720.06	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	12,436.92	9,410.95
XX	39X 1XXX 112	Certified Teacher Staff Salaries	9,249.92	13,599.96
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	160,859.37	223,253.02
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	906.64	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	249.84	214.10
XX	XXX 26XX 41X	Energy Utility Services	8,964.99	8,893.31
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	906.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	15,634.73	991.00
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

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,570.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,570.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,856.66
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,021.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,925.03
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,240.10	0.00	0.00	0.00	
280	1XXX	2XX	2,113.43	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	397.52	0.00	0.00	0.00	
280	1XXX	6XX	1,302.28	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	871.70	0.00	0.00	0.00	
Totals			20,925.03	0.00	0.00	0.00	20,925.03

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 FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	530,110.00	0.00	7,683.00	0.00	537,793.00
Machinery and Equipment	335,019.50	0.00	19,500.00	7,301.00	347,218.50
Totals at Historical Cost	865,129.50	0.00	27,183.00	7,301.00	885,011.50
Less Accumulated Depreciation For:					
Building Accum	189,138.50	0.00	11,273.00	0.00	200,411.50
Machinery and Equipment Accum	172,640.00	0.00	13,588.50	7,875.00	178,353.50
Total Accumulated Depreciation	361,778.50	0.00	24,861.50	7,875.00	378,765.00
Governmental Activities, Capital Assets, net	503,351.00	0.00	2,321.50	-574.00	506,246.50

* 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.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	10,925.00	0.00	0.00
General Administration (23XX)	1,711.00	0.00	0.00
Operations and Maintenance (26XX)	1,485.00	0.00	0.00
Transportation (27XX)	8,398.00	0.00	0.00
Food Service (31XX)	884.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,147.00	0.00	0.00
Total Depreciation for FY2012	24,550.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0472-16901039

23 Judith Basin County

0472 Geysers Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
10/15/1999	130,000.00	0.00	15,000.00	0.00	115,000.00	15,000.00	100,000.00
Compensated Absences	24,099.06	2,170.35	0.00	0.00	26,269.41	0.00	26,269.41
Total Governmental Activity							
Long-Term Liabilities	154,099.06	2,170.35	15,000.00	0.00	141,269.41	15,000.00	126,269.41

* 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.