



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

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 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: 0473-23504643

23 Judith Basin County

0473 Geysers H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
002	CoCA COLA SCHOLARSHIP	LOCAL	SCHOLARSHIP	N/A
003	3 RIVERS SCHOLARSHIP	LOCAL	BANNER	N/A
004	Rural Low Income (Title VI-B-2)	FEDERAL	S358A111206	84.358B
007	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
009	Vo Ed Carl Perkins Basic Grant	FEDERAL	02304738112	84.048A
010	Misc Federal Grant from other State Agency	FEDERAL	N/A	unknown
011	Vo Ed All Career & Tech Ed Programs	STATE	N/A	State
910	Budget Amendment			



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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)	122,682.84	17,340.79	55,456.57	
02	Taxes Receivable - Real and Personal (120-149)	2,137.44	276.66	51.86	
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	124,820.28	17,617.45	55,508.43	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,137.44	276.66	51.86	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,137.44	276.66	51.86	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	18,555.81			
48	Fund Balance for Budget	104,127.03	17,340.79	55,456.57	
52	TOTAL FUND BALANCE/EQUITY	122,682.84	17,340.79	55,456.57	
53	TOTAL LIABILITIES AND FUND BALANCE	124,820.28	17,617.45	55,508.43	



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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)		28,923.98	94,367.26	2,530.18
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		28,923.98	94,367.26	2,530.18
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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		28,923.98	94,367.26	2,530.18
52	TOTAL FUND BALANCE/EQUITY		28,923.98	94,367.26	2,530.18
53	TOTAL LIABILITIES AND FUND BALANCE		28,923.98	94,367.26	2,530.18



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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)	1,705.74		-1,562.96	5,259.17
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	1,705.74		-1,562.96	5,259.17
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	1,705.74		-1,562.96	5,259.17
52	TOTAL FUND BALANCE/EQUITY	1,705.74		-1,562.96	5,259.17
53	TOTAL LIABILITIES AND FUND BALANCE	1,705.74		-1,562.96	5,259.17



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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)	4,290.47	35,168.34		1,440.61
02	Taxes Receivable - Real and Personal (120-149)				321.02
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	4,290.47	35,168.34		1,761.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				321.02
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				321.02
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	4,290.47	35,168.34		1,440.61
52	TOTAL FUND BALANCE/EQUITY	4,290.47	35,168.34		1,440.61
53	TOTAL LIABILITIES AND FUND BALANCE	4,290.47	35,168.34		1,761.63



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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)			14,789.18	
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			14,789.18	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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			14,789.18	
52	TOTAL FUND BALANCE/EQUITY			14,789.18	
53	TOTAL LIABILITIES AND FUND BALANCE			14,789.18	



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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)				
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: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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	139,567.63	199,821.10
1114 District Levy - Pers Prop/Mobile Homes	6,797.51	4,361.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,104.40	0.00
1190 Penalties and Interest on Taxes	1,055.74	396.33
1510 Interest Earnings	1,468.30	835.16
1900 Other Revenue from Local Sources	864.95	0.00
3110 Direct State Aid	157,320.19	182,218.93
3111 Quality Educator	12,715.56	11,118.51
3112 At Risk Student	0.00	741.61
3113 Indian Education For All	530.40	408.00
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	6,339.03	7,687.43
3120 State Guaranteed Tax Base Aid	18,231.39	32,991.05
3444 State School Block Grant	16,009.65	16,009.65
3445 State Combined Fund School Block Grant	8.00	8.00
3730 HB645 State Special Education Allowable Costs	161.39	0.00
7800 ARRA - State Fiscal Stabilization Fund	17,751.62	0.00
7810 Education Jobs Fund	14,838.15	200.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	398,963.91	456,797.40

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	61,907.38	89,625.42
2XX Personal Services - Employee Benefits	22,733.26	22,393.46
3XX Purchased Professional and Technical Services	407.50	160.00
4XX Purchased Property Services	210.00	0.00
5XX Other Purchased Services	802.86	1,258.37
6XX Supplies and Materials	14,953.97	17,415.57
810 Dues and Fees	1,924.25	1,793.25
21XX Support Services - Students		
1XX Personal Services - Salaries	6,037.49	10,687.49
2XX Personal Services - Employee Benefits	36.89	49.36
3XX Purchased Professional and Technical Services	1,520.00	0.00
5XX Other Purchased Services	30.55	832.66
6XX Supplies and Materials	553.04	479.23
810 Dues and Fees	45.00	901.25
222X Educational Media Services		
1XX Personal Services - Salaries	9,332.76	9,855.05



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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				
			2XX Personal Services - Employee Benefits	56.99	42.72
			6XX Supplies and Materials	2,179.92	2,994.32
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	27,702.79	31,031.02
			2XX Personal Services - Employee Benefits	9,940.47	8,662.23
			3XX Purchased Professional and Technical Services	1,360.00	5,254.50
			4XX Purchased Property Services	3,329.19	3,032.96
			5XX Other Purchased Services	8,073.90	22,918.85
			6XX Supplies and Materials	2,091.17	9,100.33
			7XX Property and Equipment Acquisition	0.00	19,500.00
			810 Dues and Fees	3,217.68	2,829.18
	25XX Support Services - Business				
			1XX Personal Services - Salaries	8,764.17	10,125.29
			2XX Personal Services - Employee Benefits	4,333.67	4,651.66
			3XX Purchased Professional and Technical Services	1,950.00	1,960.00
			5XX Other Purchased Services	246.70	258.92
			6XX Supplies and Materials	488.01	2,726.62
			810 Dues and Fees	707.50	1,020.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	21,429.36	20,398.76
			2XX Personal Services - Employee Benefits	6,679.60	1,928.21
			3XX Purchased Professional and Technical Services	1,178.00	1,787.62
			4XX Purchased Property Services	38,642.43	73,813.55
			5XX Other Purchased Services	3,198.68	3,131.75
			6XX Supplies and Materials	13,533.70	10,180.46
			810 Dues and Fees	279.60	255.06
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	19,281.26	16,455.91
			2XX Personal Services - Employee Benefits	1,886.28	2,610.00
			5XX Other Purchased Services	0.00	146.52
			6XX Supplies and Materials	163.29	531.71
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	791.38	376.95
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	165.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	21,162.28	17,396.31
			2XX Personal Services - Employee Benefits	4,535.16	6,608.84
			5XX Other Purchased Services	0.00	53.28



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	1,830.54	5,867.15
			810 Dues and Fees	0.00	73.50
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	603.72
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	4,111.32	6,045.24
			2XX Personal Services - Employee Benefits	113.81	79.45
			5XX Other Purchased Services	168.63	84.00
			6XX Supplies and Materials	52.90	165.95
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	29,043.61	7,748.05
			2XX Personal Services - Employee Benefits	376.87	211.76
			3XX Purchased Professional and Technical Services	2,137.00	11,623.70
			5XX Other Purchased Services	1,259.85	0.00
			6XX Supplies and Materials	467.14	6,303.90
			810 Dues and Fees	100.00	100.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,751.62	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,838.15	200.43
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	531.50	0.00
			2XX Personal Services - Employee Benefits	775.66	0.00
			5XX Other Purchased Services	96.00	0.00
			6XX Supplies and Materials	10,990.65	17,967.12
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	11,322.06
940	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	35,000.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

447,508.38

505,630.67

Schedule Of Changes Worksheet

Beginning Fund Balance						163,121.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						456,797.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						505,630.67	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	18,555.81	Less Last Year	10,161.07	(4b)		8,394.74	
						8,394.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						122,682.84	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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	26,174.32	25,049.75
1114 District Levy - Pers Prop/Mobile Homes	1,085.84	553.58
1190 Penalties and Interest on Taxes	136.82	59.15
1510 Interest Earnings	39.91	61.84
2220 County On-Schedule Trans Reimb	11,662.26	11,240.35
3210 State On-Schedule Trans Reimb	11,662.27	11,240.36
3444 State School Block Grant	404.93	404.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,166.35	48,609.96

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	8,031.66	6,998.63
2XX Personal Services - Employee Benefits	1,230.59	1,334.16
25XX Support Services - Business		
1XX Personal Services - Salaries	2,080.85	1,117.14
2XX Personal Services - Employee Benefits	6.09	4.92
27XX Student Transportation Services		
1XX Personal Services - Salaries	20,138.52	20,324.06
2XX Personal Services - Employee Benefits	1,521.69	1,129.19
3XX Purchased Professional and Technical Services	106.00	125.00
4XX Purchased Property Services	2,746.21	7,352.28
5XX Other Purchased Services	3,031.75	3,131.75
6XX Supplies and Materials	9,127.81	8,045.66
810 Dues and Fees	0.00	893.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,021.17	50,455.79



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						19,186.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,609.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,455.79	(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)						17,340.79	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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	9,646.00	4,969.06
1114 District Levy - Pers Prop/Mobile Homes	313.19	142.90
1190 Penalties and Interest on Taxes	9.32	16.26
1510 Interest Earnings	561.85	270.62
4100 Federal Miscellaneous Grants - Direct from Feds	21,125.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,655.36	5,398.84

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	39,990.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,990.08	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	50,057.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,398.84	(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)	55,456.57	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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	243.27	182.70
2240 County Retirement Distribution	41,805.78	31,789.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,049.05	31,971.89

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	14,391.34	17,049.90
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	896.24	1,666.42
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,516.60	1,489.99
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,284.83	3,673.54
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,533.57	1,463.10
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,268.15	2,887.41
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,185.99	2,832.71
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,038.10	2,314.62
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,439.02	2,630.29
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	42.55	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	434.22	619.02
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,905.62	2,129.00
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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	200.69	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	167.75	2.72
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,527.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>42,832.46</u>	<u>38,758.72</u>

Schedule Of Changes Worksheet

Beginning Fund Balance						35,710.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,971.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,758.72	(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)						28,923.98	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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
002 CoCA COLA SCHOLARSHIP	
1920 Contributions/Donations from Private Sources	300.00
004 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,973.00
007 Aggregate Reim/Indirects	
1510 Interest Earnings	404.19
1900 Other Revenue from Local Sources	16,449.02
007 Subtotal	16,853.21
009 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,521.00
010 Misc Federal Grant from other State Agency	
4650 Federal Miscellaneous Grants from OPI	7,508.00
011 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,376.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,531.21

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

PRC Program Function Object	2012 Value
002 CoCA COLA SCHOLARSHIP	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	300.00
003 3 RIVERS SCHOLARSHIP	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	700.00
004 Rural Low Income (Title VI-B-2)	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	448.25
221X Improvement of Instruction Services	
6XX Supplies and Materials	11.14
810 Dues and Fees	1,808.11
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,107.20
6XX Supplies and Materials	9,526.24



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						71,126.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,531.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,290.43 (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)						94,367.26 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 CoCA COLA SCHOLARSHIP	300.00	300.00	0.00
003 3 RIVERS SCHOLARSHIP	0.00	700.00	-700.00
004 Rural Low Income (Title VI-B-2)	17,973.00	17,907.00	66.00
007 Aggregate Reim/Indirects	16,853.21	1,248.16	15,605.05
009 Vo Ed Carl Perkins Basic Grant	1,521.00	1,521.00	0.00
010 Misc Federal Grant from other State Agency	7,508.00	0.00	7,508.00
011 Vo Ed All Career & Tech Ed Programs	1,376.00	614.27	761.73
Total	<u>45,531.21</u>	<u>22,290.43</u>	<u>23,240.78</u>



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1340 Fees for Adult Education	270.00	289.00
1510 Interest Earnings	32.80	18.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	302.80	307.21

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	400.00	552.50
2XX Personal Services - Employee Benefits	2.55	1.45
6XX Supplies and Materials	0.00	270.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	402.55	824.59

Schedule Of Changes Worksheet

Beginning Fund Balance	3,047.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	307.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	824.59	(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)	2,530.18	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,420.00	0.00
1510 Interest Earnings	12.57	14.35
3260 State Driver's Education Reimbursement	99.42	973.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,531.99	987.69

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	1,544.00	750.00
2XX Personal Services - Employee Benefits	8.76	4.05
6XX Supplies and Materials	275.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,828.36	754.05

Schedule Of Changes Worksheet

Beginning Fund Balance	1,472.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	987.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	754.05	(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)	1,705.74	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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	57.20	7.18
1910 Rentals	0.00	1,000.00
5200 Sale or Compensation for Loss of Assets	0.00	9,609.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>57.20</u>	<u>10,616.68</u>

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
25XX Support Services - Business		
5XX Other Purchased Services	0.00	55.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	550.00
4XX Purchased Property Services	0.00	2,185.49
6XX Supplies and Materials	0.00	389.95
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	14,460.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>17,640.74</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	5,461.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,616.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,640.74	(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)	-1,562.96	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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	54.66	35.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54.66	35.06

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	5,224.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.06	(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)	5,259.17	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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
1510 Interest Earnings	48.95	29.51
3281 State Technology Aid	452.82	414.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	501.77	443.88

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	179.98	206.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	179.98	776.98

Schedule Of Changes Worksheet

Beginning Fund Balance	4,623.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	443.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	776.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,290.47	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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	12.24	156.10
940		
9710 Residual Equity Transfers In	35,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>35,012.24</u>	<u>156.10</u>

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	2,100.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,100.64</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		35,012.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		156.10	(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)		35,168.34	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County
0473 Geysers H S

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	27,182.36	29,938.11
1114 District Levy - Pers Prop/Mobile Homes	1,060.27	682.04
1190 Penalties and Interest on Taxes	154.90	63.70
1510 Interest Earnings	62.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,460.37	30,683.85

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	20,000.00	20,000.00
850 Interest on Debt	11,105.00	10,055.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,405.00	30,355.00

Schedule Of Changes Worksheet

Beginning Fund Balance						1,111.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,683.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,355.00	(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)						1,440.61	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	36,044.88	27,719.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,044.88	27,719.65

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	35,689.85	26,356.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,689.85	26,356.81

Schedule Of Changes Worksheet

Beginning Fund Balance	13,426.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,719.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,356.81	(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)	14,789.18	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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	10,908.67
XX	39X 1XXX 112	Certified Teacher Staff Salaries	21,162.28	17,396.31
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	60,491.66	128,136.51
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,544.48	12,545.09
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	72.00
XX	XXX 26XX 41X	Energy Utility Services	20,630.02	19,800.85
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	14,460.30
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0473-23504643

23 Judith Basin County

0473 Geysers H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,408.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,408.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	802.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,468.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,121.09
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: 0473-23504643

23 Judith Basin County

0473 Geysers H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,455.91	0.00	0.00	0.00	
280	1XXX	2XX	2,610.00	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	146.52	0.00	0.00	0.00	
280	1XXX	6XX	531.71	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	376.95	0.00	0.00	0.00	
Totals			20,121.09	0.00	0.00	0.00	20,121.09

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: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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: 0473-23504643

23 Judith Basin County

0473 Geysers H S

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	190,000.00	0.00	20,000.00	0.00	170,000.00	20,000.00	150,000.00
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	214,099.06	2,170.35	20,000.00	0.00	196,269.41	20,000.00	176,269.41

* 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.