



# Trustees' Financial Summary

FY2005-06

Submit ID: 0228-49246618

**11 Dawson County  
0228 Richey H S**

**Due Dates:**

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

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

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk** Jodi Williams

Phone #: (406) 773-5523

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

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

**Chair, Board of Trustees** Marlin Johnston

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

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

**County Superintendent** Steve Engebretson

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
002	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	11-0227-1405	84.367
004	Title IV, Part A, Safe & Drug-Free	FEDERAL	11-0227-1605	84.186A
005	Title V, Part A, Innovative Programs	FEDERAL	11-0227-3905	84.298
006	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	84358A	84.358A
007	Coal Boards	LOCAL		
008	Vo Ed Tech Ed/Industrial Arts	STATE	0228	State
009	Carl Perkins	FEDERAL	1102288105BG	84048A
010	Mid Rivers	LOCAL		
011	Interest	LOCAL	011	
012	erate	STATE	005	
013	Bus Depreciation	LOCAL	002	
016	Energy Relief	LOCAL	016	
020	Oil Lease	LOCAL	020	
910	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,242.00	14,857.00	17,812.00	1,476.00
02	Taxes Receivable - Real and Personal (120-149)	5,052.00	682.00		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>53,294.00</b>	<b>15,539.00</b>	<b>17,812.00</b>	<b>1,476.00</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,052.00	682.00		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>5,052.00</b>	<b>682.00</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	48,242.00	14,857.00	17,812.00	1,476.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>48,242.00</b>	<b>14,857.00</b>	<b>17,812.00</b>	<b>1,476.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>53,294.00</b>	<b>15,539.00</b>	<b>17,812.00</b>	<b>1,476.00</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,534.00	17,963.35	17,937.00
02	Taxes Receivable - Real and Personal (120-149)				145.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		5,534.00	17,963.35	18,082.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				145.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				145.00
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		5,534.00	17,963.35	17,937.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>		5,534.00	17,963.35	17,937.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		5,534.00	17,963.35	18,082.00



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-83.00			4,247.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,232.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,149.00</b>			<b>4,247.00</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,149.00			4,247.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,149.00</b>			<b>4,247.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,149.00</b>			<b>4,247.00</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,365.00	2,147.00		
02	Taxes Receivable - Real and Personal (120-149)	274.00			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,639.00</b>	<b>2,147.00</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	274.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>274.00</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	9,365.00	2,147.00		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,365.00</b>	<b>2,147.00</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,639.00</b>	<b>2,147.00</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,416.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,416.00			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,416.00			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,416.00			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,416.00			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,394.00		73,934.00	21,871.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	12,394.00		73,934.00	21,871.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	12,394.00		73,934.00	21,871.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	12,394.00		73,934.00	21,871.00



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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**11 Dawson County**  
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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	154,246.00	146,164.00
1190 Penalties and Interest on Taxes	621.00	460.00
1510 Interest Earnings	2,008.00	2,456.00
1900 Other Revenue from Local Sources	2,345.00	910.44
1910 Rentals	50.00	50.00
1915 Dormitory Charges	300.00	450.00
1960 Services Provided Other Local Governmental Units	8,870.00	0.00
3110 Direct State Aid	194,487.91	195,389.73
3115 State Spec Ed Allowable Cost Pymt to Districts	5,186.00	5,709.17
3120 State Guaranteed Tax Base Aid	57,714.47	63,177.66
3440 State HB20/SB417 Prop Tax Reimb	2,049.00	2,911.00
3444 State School Block Grant	26,932.31	27,137.00
3460 Montana Oil and Gas Tax	9,373.00	8,528.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>464,182.69</b>	<b>453,343.00</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	130,304.00	129,433.00
2XX Personal Services - Employee Benefits	18,057.00	13,788.00
5XX Other Purchased Services	1,833.00	1,649.00
6XX Supplies and Materials	14,124.69	15,237.00
8XX Other Expenditures	1,348.00	308.00
222X Educational Media Services		
1XX Personal Services - Salaries	8,453.00	8,453.00
2XX Personal Services - Employee Benefits	760.00	765.00
6XX Supplies and Materials	2,253.00	2,645.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	44,995.00	40,510.00
2XX Personal Services - Employee Benefits	2,500.00	1,705.00
5XX Other Purchased Services	3,498.00	4,470.00
6XX Supplies and Materials	2,289.00	4,433.00
8XX Other Expenditures	2,440.00	5,677.00
25XX Support Services - Business		
1XX Personal Services - Salaries	15,292.00	12,247.00
2XX Personal Services - Employee Benefits	2,037.00	30.00
5XX Other Purchased Services	63.00	357.00
6XX Supplies and Materials	357.00	404.00



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### 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		8XX	Other Expenditures	2,619.00	4,328.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	30,941.00	25,101.00
		2XX	Personal Services - Employee Benefits	4,760.00	5,817.00
		3XX	Purchased Professional and Technical Services	3,092.00	189.00
		4XX	Purchased Property Services	6,394.00	42,980.00
		5XX	Other Purchased Services	13,774.00	9,210.00
		6XX	Supplies and Materials	19,972.63	650.00
		8XX	Other Expenditures	2,581.00	3,365.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,326.00	7,779.00
		2XX	Personal Services - Employee Benefits	585.00	612.00
		3XX	Purchased Professional and Technical Services	570.00	0.00
		6XX	Supplies and Materials	212.00	22.00
		8XX	Other Expenditures	0.00	519.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	49,538.00	40,172.00
		2XX	Personal Services - Employee Benefits	2,670.00	4,004.00
		5XX	Other Purchased Services	481.00	2,000.00
		6XX	Supplies and Materials	2,147.00	6,811.00
		8XX	Other Expenditures	378.00	791.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,054.00	6,799.00
		5XX	Other Purchased Services	1,604.00	3,597.00
		6XX	Supplies and Materials	1,984.00	3,828.00
		8XX	Other Expenditures	2,445.00	1,369.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	15,152.00	14,185.00
		5XX	Other Purchased Services	2,600.00	3,464.00
		6XX	Supplies and Materials	2,233.00	2,266.00
		8XX	Other Expenditures	376.00	2,373.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	2,639.00	5,153.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0228-49246618

**11 Dawson County**  
**0228 Richey H S**

## 01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,425.00	1,248.00
5XX Other Purchased Services	599.00	7.00
6XX Supplies and Materials	7,453.00	6,732.37
8XX Other Expenditures	166.00	272.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	2,357.00
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,681.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	19,000.00	0.00
6XX Supplies and Materials	6,000.00	0.00
	<hr/>	<hr/>
<b>910 Subtotal</b>	26,681.00	0.00
	<hr/>	<hr/>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	469,055.32	450,111.37

### Schedule of Changes Worksheet

Beginning Fund Balance	70,537.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	453,343.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	450,111.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	8,160.00	(4a)
	-8,160.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	17,366.63	(4b)
	-17,366.63	
	-25,526.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,242.00	(5)



# Trustees' Financial Summary

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**11 Dawson County**  
**0228 Richey H S**

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	18,075.00	20,930.22
1190	Penalties and Interest on Taxes	57.00	56.00
1510	Interest Earnings	128.00	338.00
2220	County On-Schedule Trans Reimb	12,617.00	13,094.00
3210	State On-Schedule Trans Reimb	12,617.14	13,093.99
3440	State HB20/SB417 Prop Tax Reimb	244.00	264.00
3444	State School Block Grant	1,792.17	1,805.79
3460	Montana Oil and Gas Tax	841.00	1,151.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>46,371.31</u>	<u>50,733.00</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	3,156.00
810	Dues and Fees	0.00	53.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	764.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	42,028.31	46,092.00
6XX	Supplies and Materials	154.00	24.00
8XX	Other Expenditures	618.00	1,537.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>42,800.31</u>	<u>51,626.00</u>



# Trustees' Financial Summary

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11 Dawson County

0228 Richey H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					15,750.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,733.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					51,626.00	(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)					14,857.00	(5)



# Trustees' Financial Summary

FY2005-06

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**11 Dawson County  
0228 Richey H S**

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	803.00	1,086.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	803.00	1,086.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,176.00
7XX Property and Equipment Acquisition	0.00	21,930.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	23,106.00

## Schedule of Changes Worksheet

Beginning Fund Balance	39,832.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,086.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,106.00	(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)	17,812.00	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0228-49246618

**11 Dawson County**  
**0228 Richey H S**

## 12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	10.00	10.00
1611 National School Lunch Program	8,647.00	8,639.00
1632 Daily Adult Sales	1,394.00	1,827.00
3220 State Food Services Match	5,301.00	0.00
4550 Federal Child Nutrition	5,791.00	8,352.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,143.00	18,828.00

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	17,097.00	16,098.00
2XX Personal Services - Employee Benefits	2,155.00	2,568.00
3XX Purchased Professional and Technical Services	123.00	0.00
6XX Supplies and Materials	639.00	0.00
8XX Other Expenditures	439.00	418.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,453.00	19,084.00

## Schedule of Changes Worksheet

Beginning Fund Balance	1,732.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,828.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,084.00	(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)		1,476.00 (5)



# Trustees' Financial Summary

FY2005-06

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**11 Dawson County**  
**0228 Richey H S**

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	314.00	436.00
2240 County Retirement Distribution	50,292.00	30,982.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50,606.00	31,418.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,248.00	20,025.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,199.00	1,213.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,683.00	6,769.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,351.00	1,850.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,923.00	3,522.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	989.00	1,204.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,428.00	6,095.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	107.00	40.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	854.00	1,020.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,707.00	1,374.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0228-49246618

11 Dawson County

0228 Richey H S

## 14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,736.00	2,999.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	48,225.00	46,111.00

### Schedule of Changes Worksheet

Beginning Fund Balance	20,227.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,418.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,111.00	(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)	5,534.00	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0228-49246618

**11 Dawson County**  
**0228 Richey H S**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>002 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,812.00
<b>004 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	160.00
<b>005 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	268.00
<b>006 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,389.66
<b>008 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	2,912.00
<b>009 Carl Perkins</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,920.00
<b>010 Mid Rivers</b>	
1900 Other Revenue from Local Sources	755.49
<b>011 Interest</b>	
1510 Interest Earnings	278.45
<b>016 Energy Relief</b>	
3630 OTO State Energy Cost Relief & Transportation	510.41
<b>020 Oil Lease</b>	
1920 Contributions/Donations from Private Sources	10,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29,006.01

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

PRC Program Function Object	2006 Value
<b>002 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	1,466.08
8XX Other Expenditures	5,345.92
<b>002 Subtotal</b>	6,812.00



# Trustees' Financial Summary

FY2005-06

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**11 Dawson County  
0228 Richey H S**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>004 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	160.00
<b>005 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
8XX Other Expenditures	268.00
<b>006 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	4,389.66
<b>007 Coal Boards</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,441.00
<b>008 Vo Ed Tech Ed/Industrial Arts</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,155.00
8XX Other Expenditures	285.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	472.00
<b>008 Subtotal</b>	2,912.00
<b>009 Carl Perkins</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,920.00
<b>010 Mid Rivers</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,285.61



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>011 Interest</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	28.29
<b>012 erate</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,697.00
<b>016 Energy Relief</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	510.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00      24,423.97



# Trustees' Financial Summary

FY2005-06

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11 Dawson County

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					13,381.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,006.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,423.97	(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	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,963.35	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Title II, Part A, Teacher/Principal Train/Recruit	6,812.00	6,812.00	0.00
004 Title IV, Part A, Safe & Drug-Free	160.00	160.00	0.00
005 Title V, Part A, Innovative Programs	268.00	268.00	0.00
006 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	4,389.66	4,389.66	0.00
007 Coal Boards	0.00	2,441.00	-2,441.00
008 Vo Ed Tech Ed/Industrial Arts	2,912.00	2,912.00	0.00
009 Carl Perkins	2,920.00	2,920.00	0.00
010 Mid Rivers	755.49	1,285.61	-530.12
011 Interest	278.45	28.29	250.16
012 erate	0.00	2,697.00	-2,697.00
016 Energy Relief	510.41	510.41	0.00
020 Oil Lease	10,000.00	0.00	10,000.00
<b>Total</b>	<u>29,006.01</u>	<u>24,423.97</u>	<u>4,582.04</u>



# Trustees' Financial Summary

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11 Dawson County  
0228 Richey H S

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	2,917.00	4,500.00
1190 Penalties and Interest on Taxes	15.00	11.00
1340 Fees for Adult Education	169.00	30.00
1510 Interest Earnings	242.00	496.00
3440 State HB20/SB417 Prop Tax Reimb	39.00	94.00
3460 Montana Oil and Gas Tax	174.00	276.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,556.00</b>	<b>5,407.00</b>

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	900.00	278.00
4XX Purchased Property Services	286.00	0.00
6XX Supplies and Materials	0.00	78.00
8XX Other Expenditures	128.00	28.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,314.00</b>	<b>384.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	12,914.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,407.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	384.00	(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)	17,937.00	(5)



# Trustees' Financial Summary

FY2005-06

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## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	22.00	46.00
1982 Summer Session - Driver's Education Fees	625.00	125.00
3260 State Driver's Education Reimbursement	448.00	3,240.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,095.00	3,411.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,289.00	2,138.00
6XX Supplies and Materials	0.00	737.00
8XX Other Expenditures	135.00	145.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,424.00	3,020.00

## Schedule of Changes Worksheet

Beginning Fund Balance	758.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,411.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,020.00	(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)	1,149.00	(5)



# Trustees' Financial Summary

FY2005-06

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11 Dawson County

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## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	37.00	60.00
5300 Operating Transfers from Other Funds	0.00	2,357.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	37.00	2,417.00

### Schedule of Changes Worksheet

Beginning Fund Balance	1,830.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,417.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00 Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00 Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,247.00	(5)



# Trustees' Financial Summary

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**11 Dawson County  
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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	8,112.00	8,032.44
1190 Penalties and Interest on Taxes	21.00	23.00
1510 Interest Earnings	247.00	381.00
3281 State Technology Aid	1,797.57	2,612.56
3440 State HB20/SB417 Prop Tax Reimb	109.00	160.00
3460 Montana Oil and Gas Tax	485.00	587.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,771.57	11,796.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	252.00
6XX Supplies and Materials	4,025.57	12,295.00
7XX Property and Equipment Acquisition	0.00	1,625.00
8XX Other Expenditures	566.00	1,855.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,591.57	16,027.00

## Schedule of Changes Worksheet

Beginning Fund Balance	13,596.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,796.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,027.00	(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)		9,365.00 (5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	29.58	65.78
3445 State Combined Fund School Block Grant	212.60	214.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	242.18	280.00

### Schedule of Changes Worksheet

Beginning Fund Balance	1,867.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	280.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,147.00	(5)



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## 45 - Permanent Endowment Fund

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

PRC Revenue		2005 Value	2006 Value
1520	Dividends on Investments	156.29	0.00
1920	Contributions/Donations from Private Sources	7,182.85	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,339.14</u>	<u>0.00</u>

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

PRC Program Function Object		2005 Value	2006 Value
999	Undistributed		
	9999 Undistributed		
	892 Material Prior Period Expenditure Adjustments	0.00	7,339.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>7,339.14</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				7,339.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,339.14	(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)				0.00	(5)



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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	118.00	82.00
1900 Other Revenue from Local Sources	185.00	0.00
5200 Sale or Compensation for Loss of Assets	50,730.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51,033.00	82.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	63,280.00	83.00
4XX Purchased Property Services	2,297.00	0.00
6XX Supplies and Materials	470.00	734.00
8XX Other Expenditures	141.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	66,188.00	817.00

## Schedule of Changes Worksheet

Beginning Fund Balance	3,151.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	817.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)	2,416.00	(5)



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## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2005 Value	2006 Value
1520	Dividends on Investments	0.00	408.00
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	1,847.00
1920	Contributions/Donations from Private Sources	0.00	1,000.00
6100	Material Prior Period Revenue Adjustments	0.00	9,139.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>12,394.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				12,394.00	(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)				12,394.00	(5)



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	68,730.00	62,166.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	68,730.00	62,166.00

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	63,558.00	54,626.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	8,814.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	63,558.00	63,440.00

## Schedule of Changes Worksheet

Beginning Fund Balance	75,208.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,166.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,440.00	(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)	73,934.00	(5)



# Trustees' Financial Summary

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## 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue		2005 Value	2006 Value
1900	Other Revenue from Local Sources	0.00	7,080.00
6100	Material Prior Period Revenue Adjustments	0.00	16,190.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	23,270.00

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

PRC Program Function Object		2005 Value	2006 Value
890	Other Community Services		
	33XX Community Services		
	870 Student Scholarships	0.00	1,399.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	1,399.00

## Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				23,270.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,399.00	(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)				21,871.00	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	6,325.55	7,778.54
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	169,311.80	174,166.33
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	4,840.99	5,878.04
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	328.00	321.95
XX	XXX 26XX	41X Energy Utility Services	25,394.00	14,246.35
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,716.14
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,716.14

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,571.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,791.17
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,413.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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

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



# Trustees' Financial Summary

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## 11 Dawson County

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	7,779.00	0.00	0.00	0.00	
280	1XXX	2XX	612.00	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	22.00	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			8,413.00	0.00	0.00	0.00	8,413.00



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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	710,624.00	0.00	0.00	0.00	710,624.00
Machinery And Equipment	40,830.00	0.00	21,930.00	0.00	62,760.00
Totals at historical cost	751,454.00	0.00	21,930.00	0.00	773,384.00
Less Accumulated depreciation for:					
Building Accum	639,151.00	0.00	2,959.00	0.00	642,110.00
Machinery And Equipment Accum	40,459.00	0.00	1,102.00	0.00	41,561.00
Total accumulated depreciation	679,610.00	0.00	4,061.00	0.00	683,671.00
Governmental activities, capital assets, net	71,844.00	0.00	17,869.00	0.00	89,713.00

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

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



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
Compensated	22,893.00	7,631.00	0.00	8,846.00	21,678.00	0.00	21,678.00
Total Governmental Activity							
Long-Term Liabilities	22,893.00	7,631.00	0.00	8,846.00	21,678.00	0.00	21,678.00

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

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