



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

**14 Fergus County
0282 Denton H S**

**** Recalculated ****

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 Kelly Bokma

Phone #: (406) 567-2370

(Signature)

(Date)

Chair, Board of Trustees Duane Frehse

(Signature)

(Date)

County Superintendent Rhonda Long

(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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County

**** Recalculated ****

0282 Denton H S

PRC	Title	Project Type	Project Number	CFDA #
309	Centennial/KRTV Award	LOCAL	LOCAL	
316	Title I Accountability	FEDERAL	1402823106	84.348A
406	Advanced Placement	FEDERAL	1402824006	84.330C
456	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A051253	84.358A
501	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041253	84.358A
601	energy cost relief	STATE	State	
602	Vo Ed Agriculture	STATE	STATE	State
603	Vo Ed Business/Marketing	STATE	STATE	State
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402828106BG	84.048A



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,929.22	37,338.03	210,900.92	
02	Taxes Receivable - Real and Personal (120-149)	9,857.57	1,349.32	1,063.14	
03	Taxes Receivable - Protested (150-159)	740.30	92.82	91.45	
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	76,527.09	38,780.17	212,055.51	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,597.87	1,442.14	1,154.59	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,597.87	1,442.14	1,154.59	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,216.02	23,272.19		
48	Fund Balance for Budget (961-970)	58,713.20	14,065.84	210,900.92	
52	TOTAL FUND BALANCE/EQUITY	65,929.22	37,338.03	210,900.92	
53	TOTAL LIABILITIES AND FUND BALANCE	76,527.09	38,780.17	212,055.51	



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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)		43,906.37	2,293.07	11,662.15
02	Taxes Receivable - Real and Personal (120-149)				3.18
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,270.96	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		43,906.37	4,564.03	11,665.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				3.18
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				3.18
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		43,906.37	4,564.03	11,662.15
52	TOTAL FUND BALANCE/EQUITY		43,906.37	4,564.03	11,662.15
53	TOTAL LIABILITIES AND FUND BALANCE		43,906.37	4,564.03	11,665.33



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-98.88			2,704.96
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	-98.88			2,704.96
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-98.88			2,704.96
52	TOTAL FUND BALANCE/EQUITY	-98.88			2,704.96
53	TOTAL LIABILITIES AND FUND BALANCE	-98.88			2,704.96



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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)	20,729.83	530.36		-189.66
02	Taxes Receivable - Real and Personal (120-149)	595.84			1,297.73
03	Taxes Receivable - Protested (150-159)	44.75			103.21
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	21,370.42	530.36		1,211.28
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	640.59			1,400.94
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	640.59			1,400.94
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	20,729.83	530.36		-189.66
52	TOTAL FUND BALANCE/EQUITY	20,729.83	530.36		-189.66
53	TOTAL LIABILITIES AND FUND BALANCE	21,370.42	530.36		1,211.28



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	506.81	24,846.85		
02	Taxes Receivable - Real and Personal (120-149)		44.41		
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	506.81	24,891.26		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		44.41		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		44.41		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	506.81	24,846.85		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	506.81	24,846.85		
53	TOTAL LIABILITIES AND FUND BALANCE	506.81	24,891.26		



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			43,773.13	
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			43,773.13	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			43,773.13	
53	TOTAL LIABILITIES AND FUND BALANCE			43,773.13	



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County

**** Recalculated ****

0282 Denton H S

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

FY2005-06

Submit ID: 0282-05403498

14 Fergus County

**** Recalculated ****

0282 Denton H S

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	197,358.34	192,981.62
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,500.00	0.00
1190	Penalties and Interest on Taxes	782.88	1,363.47
1510	Interest Earnings	1,347.17	3,032.18
3110	Direct State Aid	239,895.74	240,131.53
3115	State Spec Ed Allowable Cost Pymt to Districts	9,647.51	11,147.62
3120	State Guaranteed Tax Base Aid	64,954.08	72,244.80
3440	State HB20/SB417 Prop Tax Reimb	3,913.16	2,903.51
3444	State School Block Grant	28,505.68	28,722.32
6100	Material Prior Period Revenue Adjustments	312.25	828.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		548,216.81	553,355.86

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	183,937.13	144,626.54
2XX	Personal Services - Employee Benefits	20,832.48	35,719.19
3XX	Purchased Professional and Technical Services	250.00	0.00
4XX	Purchased Property Services	995.23	1,743.75
5XX	Other Purchased Services	2,214.00	2,120.07
6XX	Supplies and Materials	9,238.60	15,480.15
810	Dues and Fees	298.25	0.00
8XX	Other Expenditures	0.00	944.85
21XX	Support Services - Students		
1XX	Personal Services - Salaries	15,724.43	12,179.04
2XX	Personal Services - Employee Benefits	1,868.98	2,091.86
4XX	Purchased Property Services	71.94	0.00
6XX	Supplies and Materials	880.53	550.38
810	Dues and Fees	478.94	0.00
8XX	Other Expenditures	0.00	658.00
221X	Improvement of Instruction Services		
6XX	Supplies and Materials	0.00	126.71
222X	Educational Media Services		
1XX	Personal Services - Salaries	7,078.59	13,604.34
2XX	Personal Services - Employee Benefits	22.62	66.70
6XX	Supplies and Materials	48.32	1,059.63
8XX	Other Expenditures	0.00	274.50



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	28,176.80	25,933.08
		2XX	Personal Services - Employee Benefits	4,647.72	5,184.11
		3XX	Purchased Professional and Technical Services	9,298.43	2,784.97
		4XX	Purchased Property Services	709.68	1,428.87
		5XX	Other Purchased Services	29,443.04	20,561.68
		6XX	Supplies and Materials	6,057.50	5,928.23
		7XX	Property and Equipment Acquisition	2,312.20	0.00
		810	Dues and Fees	7,508.34	0.00
		8XX	Other Expenditures	0.00	5,303.06
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	10,654.57	3,730.57
		2XX	Personal Services - Employee Benefits	511.93	800.43
		6XX	Supplies and Materials	451.05	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	9,938.18	10,189.11
		2XX	Personal Services - Employee Benefits	1,472.36	1,949.60
		3XX	Purchased Professional and Technical Services	4,355.95	3,258.75
		5XX	Other Purchased Services	107.10	0.00
		6XX	Supplies and Materials	864.33	620.74
		810	Dues and Fees	620.50	0.00
		8XX	Other Expenditures	0.00	797.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	15,036.58	20,191.45
		2XX	Personal Services - Employee Benefits	2,623.22	4,148.99
		3XX	Purchased Professional and Technical Services	4,198.00	11,793.25
		4XX	Purchased Property Services	14,611.00	22,031.15
		5XX	Other Purchased Services	0.00	187.50
		6XX	Supplies and Materials	12,359.81	17,685.06
		7XX	Property and Equipment Acquisition	0.00	3,034.00
		810	Dues and Fees	45.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	848.38	1,594.88
		7XX	Property and Equipment Acquisition	10,651.80	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,071.59	21,392.18
		2XX	Personal Services - Employee Benefits	1,131.71	2,482.97
		5XX	Other Purchased Services	50.00	17.14
		6XX	Supplies and Materials	338.20	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	23XX	Support Services - General Administration			
		1XX Personal Services - Salaries		163.85	0.00
		2XX Personal Services - Employee Benefits		1.99	0.00
	25XX	Support Services - Business			
		1XX Personal Services - Salaries		412.84	0.00
		2XX Personal Services - Employee Benefits		60.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920 Resources Transferred to Other School Districts or Cooper		1,136.30	1,121.30
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX Personal Services - Salaries		44,922.11	45,477.75
		2XX Personal Services - Employee Benefits		6,555.11	8,486.31
		5XX Other Purchased Services		600.00	605.10
		6XX Supplies and Materials		3,128.11	2,724.56
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX Personal Services - Salaries		640.12	1,817.36
		2XX Personal Services - Employee Benefits		27.10	89.81
	34XX	Extracurricular - Activities			
		1XX Personal Services - Salaries		9,609.93	8,792.35
		2XX Personal Services - Employee Benefits		39.16	130.60
		5XX Other Purchased Services		886.81	1,519.79
		6XX Supplies and Materials		88.57	371.45
		8XX Other Expenditures		0.00	35.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX Personal Services - Salaries		3,327.65	4,166.21
		2XX Personal Services - Employee Benefits		193.43	301.69
		4XX Purchased Property Services		0.00	918.60
	35XX	Extracurricular - Athletics			
		1XX Personal Services - Salaries		19,693.88	21,557.10
		2XX Personal Services - Employee Benefits		100.01	241.41
		3XX Purchased Professional and Technical Services		0.00	210.00
		4XX Purchased Property Services		305.25	0.00
		5XX Other Purchased Services		2,679.18	3,719.26
		6XX Supplies and Materials		2,202.25	6,324.14
		810 Dues and Fees		3,230.00	0.00
		8XX Other Expenditures		0.00	2,715.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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		
1XX Personal Services - Salaries	7,584.62	7,333.01
2XX Personal Services - Employee Benefits	1,236.84	1,482.77
6XX Supplies and Materials	4,503.55	7,096.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	549,363.67	551,511.84

Schedule of Changes Worksheet

Beginning Fund Balance	73,120.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	553,355.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	551,511.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a) 0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 7,216.02 Less Last Year 16,251.72	(4b) -9,035.70	
	-9,035.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	65,929.22	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	39,749.89	24,683.09
1190	Penalties and Interest on Taxes	151.88	262.20
1510	Interest Earnings	219.93	853.41
2220	County On-Schedule Trans Reimb	9,583.67	12,464.10
3210	State On-Schedule Trans Reimb	9,583.67	12,464.11
3440	State HB20/SB417 Prop Tax Reimb	769.76	423.35
3444	State School Block Grant	1,768.58	1,782.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61,827.38</u>	<u>52,932.28</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	7,721.83	8,314.51
2XX	Personal Services - Employee Benefits	490.17	268.31
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,327.06	4,281.91
2XX	Personal Services - Employee Benefits	363.62	832.53
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	91.81	40.53
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	23,019.24	13,374.93
2XX	Personal Services - Employee Benefits	2,159.32	1,382.01
3XX	Purchased Professional and Technical Services	219.50	6,381.40
4XX	Purchased Property Services	1,295.64	23,884.82
5XX	Other Purchased Services	602.40	366.25
6XX	Supplies and Materials	4,758.27	5,872.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>43,048.86</u>	<u>65,000.00</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County

**** Recalculated ****

0282 Denton H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						26,133.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,932.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,000.00	(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	23,272.19	Less Last Year	0.00	(4b)		23,272.19	
						23,272.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						37,338.03	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	920.01	23,548.69
1190	Penalties and Interest on Taxes	63.05	156.66
1510	Interest Earnings	2,644.26	5,275.60
3440	State HB20/SB417 Prop Tax Reimb	101.44	321.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,728.76	29,302.64

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	672.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	672.47	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				181,598.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				29,302.64	(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)				210,900.92	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	660.82	1,278.90
2240	County Retirement Distribution	50,303.86	54,227.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		50,964.68	55,506.00

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	25,873.71	17,660.99
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,175.74	1,845.75
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,086.57	2,092.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,433.02	5,022.80
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,606.03	527.33
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,162.51	1,570.93
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,973.53	2,649.72
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,911.38	1,248.62
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,006.55	2,290.98
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	24.06	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	60.61	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,752.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

**14 Fergus County
0282 Denton H S**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
391	State Career & Technical Ed Entitlement - Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,245.21
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,689.13
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	70.49	193.53
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,108.56	4,676.98
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	335.82	329.58
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,172.07	2,687.87
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,028.27	947.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>55,780.92</u>	<u>50,679.53</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

**14 Fergus County
0282 Denton H S**

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						39,079.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,506.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,679.53	(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)						43,906.37	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
406 Advanced Placement	
4290 Title I, Part G, Advanced Placement	6,201.00
456 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,976.06
601 energy cost relief	
3630 OTO State Energy Cost Relief & Transportation	752.19
602 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,301.00
603 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,905.00
816 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,431.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,566.25

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

PRC Program Function Object	2006 Value
309 Centennial/KRTV Award	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	456.77
406 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,072.20
6XX Supplies and Materials	2.00
8XX Other Expenditures	575.00
406 Subtotal	5,649.20
501 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	17.12
3XX Purchased Professional and Technical Services	884.38
5XX Other Purchased Services	200.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	3,617.94
	4,719.44
501 Subtotal	
601 energy cost relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	752.19
602 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	799.29
6XX Supplies and Materials	1,501.71
	2,301.00
602 Subtotal	
603 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	1,904.90
816 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,698.97
6XX Supplies and Materials	732.03
	2,431.00
816 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 18,214.50



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					2,212.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,566.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,214.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,564.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
309 Centennial/KRTV Award	0.00	456.77	-456.77
406 Advanced Placement	6,201.00	5,649.20	551.80
456 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,976.06	0.00	6,976.06
501 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	4,719.44	-4,719.44
601 energy cost relief	752.19	752.19	0.00
602 Vo Ed Agriculture	2,301.00	2,301.00	0.00
603 Vo Ed Business/Marketing	1,905.00	1,904.90	0.10
816 Vo Ed Carl Perkins Basic Grant	2,431.00	2,431.00	0.00
Total	<u>20,566.25</u>	<u>18,214.50</u>	<u>2,351.75</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	0.73	1.99
1190 Penalties and Interest on Taxes	0.22	0.71
1510 Interest Earnings	148.04	349.62
3440 State HB20/SB417 Prop Tax Reimb	9.92	7.44
6100 Material Prior Period Revenue Adjustments	0.00	-20.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	158.91	339.70

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		
6XX Supplies and Materials	555.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	555.75	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	11,322.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	339.70	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	11,662.15	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	2,370.00	1,500.00
1510 Interest Earnings	38.43	23.56
3260 State Driver's Education Reimbursement	1,604.62	20.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,013.05	1,544.02

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,701.09	1,850.00
2XX Personal Services - Employee Benefits	0.00	11.90
6XX Supplies and Materials	23.45	0.00
7XX Property and Equipment Acquisition	1,300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,024.54	1,861.90

Schedule of Changes Worksheet

Beginning Fund Balance	219.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,544.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,861.90	(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)		-98.88 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	79.42	81.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79.42	81.39

Schedule of Changes Worksheet

Beginning Fund Balance	2,623.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81.39	(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)	2,704.96	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	11,885.62	11,707.37
1190	Penalties and Interest on Taxes	49.61	40.41
1510	Interest Earnings	295.68	681.28
3281	State Technology Aid	2,241.08	3,254.89
3440	State HB20/SB417 Prop Tax Reimb	160.23	120.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,632.22</u>	<u>15,804.13</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	450.00	3,351.83
	4XX Purchased Property Services	1,230.08	1,000.00
	6XX Supplies and Materials	2,691.82	17,011.89
221X	Improvement of Instruction Services		
	6XX Supplies and Materials	0.00	1,304.92
23XX	Support Services - General Administration		
	6XX Supplies and Materials	0.00	337.50
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	6XX Supplies and Materials	913.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,285.76</u>	<u>23,006.14</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						27,931.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,804.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,006.14	(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	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,729.83	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	21.59	24.07
1910 Rentals	165.00	550.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	186.59	574.07

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		
6XX Supplies and Materials	0.00	1,150.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,036.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,036.00	1,150.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,106.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	574.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,150.00	(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)	530.36	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	27,121.89	26,891.08
1190	Penalties and Interest on Taxes	32.03	64.18
1510	Interest Earnings	159.43	323.95
3440	State HB20/SB417 Prop Tax Reimb	382.16	277.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,695.51</u>	<u>27,556.35</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	0.00	27,536.50
	840 Principal On Debt	25,000.00	0.00
	850 Interest on Debt	2,905.02	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>27,905.02</u>	<u>27,536.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance						-209.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,556.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,536.50	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-189.66	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2,383.81	539.04
1900 Other Revenue from Local Sources	200.00	375.14
1920 Contributions/Donations from Private Sources	12.00	37.00
5200 Sale or Compensation for Loss of Assets	65.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,660.81	951.18

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	27,462.37	136,845.53
8XX Other Expenditures	250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,712.37	136,845.53

Schedule of Changes Worksheet

Beginning Fund Balance	136,401.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	951.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	136,845.53	(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)	506.81	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	4,714.20	188.25
1190	Penalties and Interest on Taxes	329.09	13.34
1510	Interest Earnings	715.14	1,141.48
3440	State HB20/SB417 Prop Tax Reimb	67.70	0.00
3445	State Combined Fund School Block Grant	3,485.35	3,511.84
6100	Material Prior Period Revenue Adjustments	1,313.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,624.98</u>	<u>4,854.91</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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	1,972.00	0.00
5XX	Other Purchased Services	80.00	0.00
6XX	Supplies and Materials	0.00	183.29
8XX	Other Expenditures	1,577.50	0.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	32,455.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,629.50</u>	<u>32,638.68</u>

Schedule of Changes Worksheet

Beginning Fund Balance		52,630.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,854.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		32,638.68	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
Ending Fund Balance (1 + 2 - 3 + 4)		24,846.85	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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	0.00	98,304.70
1XXX Revenues from Student Activities	73,337.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>73,337.89</u>	<u>98,304.70</u>

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	65,249.83	98,844.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>65,249.83</u>	<u>98,844.72</u>

Schedule of Changes Worksheet

Beginning Fund Balance	44,313.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,304.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,844.72	(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)	43,773.13	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

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	9,012.56	13,672.57
XX	39X 1XXX	112 Certified Teacher Staff Salaries	44,667.11	45,477.75
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	178,295.99	140,107.26
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	1,988.76	1,952.10
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	8,275.97	7,991.29
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	49,889.03	169,300.92
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

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,767.76
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,767.76

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,588.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,185.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,013.59
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County

**** Recalculated ****

0282 Denton H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	21,392.18	0.00	0.00	0.00	
280	1XXX	2XX	2,482.97	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	17.14	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	1,121.30	0.00	0.00	0.00	
Totals			25,013.59	0.00	0.00	0.00	25,013.59



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County

**** Recalculated ****

0282 Denton H S

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

FY2005-06

Submit ID: 0282-05403498

14 Fergus County
0282 Denton H S

**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	294.00	0.00	0.00	0.00	294.00
Buildings	264,722.00	0.00	200,620.00	0.00	465,342.00
Machinery And Equipment	217,110.00	0.00	2,500.00	0.00	219,610.00
Totals at historical cost	482,126.00	0.00	203,120.00	0.00	685,246.00
Less Accumulated depreciation for:					
Building Accum	243,990.50	0.00	11,182.75	0.00	255,173.25
Machinery And Equipment Accum	172,333.20	0.00	16,217.32	0.00	188,550.52
Total accumulated depreciation	416,323.70	0.00	27,400.07	0.00	443,723.77
Governmental activities, capital assets, net	65,802.30	0.00	175,719.93	0.00	241,522.23

* 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 FY2006	Governmental Activities	Business-Type Activities	Adjustments
	Instruction (1XXX)	538.00	0.00
School Administration (24XX)	1,432.44	0.00	0.00
Operations and Maintenance (26XX)	171.66	0.00	0.00
Transportation (27XX)	13,847.26	0.00	0.00
Food Service (31XX)	223.96	0.00	0.00
Unallocated	11,182.75	0.00	0.00
Total Depreciation for FY2006	27,396.07	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0282-05403498

14 Fergus County

**** Recalculated ****

0282 Denton H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
4/1/2004 Issue	105,000.00	0.00	25,000.00	0.00	80,000.00	25,000.00	55,000.00
Compensated	5,470.23	849.47	0.00	0.00	6,319.70	937.42	5,382.28
Total Governmental Activity							
Long-Term Liabilities	110,470.23	849.47	25,000.00	0.00	86,319.70	25,937.42	60,382.28

* 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.