



Trustees' Financial Summary

FY2005-06

Submit ID: 0411-49737302

**19 Golden Valley County
0411 Lavina K-12 Schools**

**** 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 Rhonda Russell

Phone #: (406) 636-2761

(Signature)

(Date)

Chair, Board of Trustees Craig Jensen

(Signature)

(Date)

County Superintendent Jennae Mitchell

(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 #
010	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1904111405	84.367
011	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1904111406	84.367
020	Title I, Part A, Improving Basic Programs	FEDERAL	1904113106	84.010A
025	Title I, Part A, Improvement Grants	FEDERAL	1904111406	84.010
026	Title I, Part A, Improving Basic Programs	FEDERAL	1904111405	84.010A
030	Safe & Drug-Free Schools	FEDERAL	1904111605	84.186A
035	Safe & Drug-Free Schools	FEDERAL	1904111606	84.186A
040	Title II, Part D, Ed Technology	FEDERAL	1904116006	84.318
050	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A050750	84.358B
060	Title V Part A	FEDERAL	1904113906	84.298
070	Vo Ed Agriculture	STATE	None	State
072	Tobacco Use Prevention	STATE	1904119806	
080	Vo Ed All Career & Tech Ed Programs	STATE	None	State
090	Miscellaneous	LOCAL		
092	Microsoft	LOCAL		
095	Vo Ed Carl Perkins Basic Grant	FEDERAL	1904118106BG	84.048A
100	Proceeds from Insurance	LOCAL		
110	State OTO Energy Cost Relief and Transportation	STATE	FY2006	State
115	IDEA-B (Trans from Coop)	FEDERAL	1496917706ALLO	84.027A
120	PPL Donation	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,953.64	14,759.31	69,828.00	472.00
02	Taxes Receivable - Real and Personal (120-149)	26,080.00	5,780.00	1,222.00	
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	TOTAL ASSETS AND OTHER DEBITS	98,033.64	20,539.31	71,050.00	472.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,080.00	5,780.00	1,222.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,080.00	5,780.00	1,222.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	29,042.00	15,867.00		
48	Fund Balance for Budget (961-970)	42,911.64	-1,107.69	69,828.00	472.00
52	TOTAL FUND BALANCE/EQUITY	71,953.64	14,759.31	69,828.00	472.00
53	TOTAL LIABILITIES AND FUND BALANCE	98,033.64	20,539.31	71,050.00	472.00



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		39,346.00	35,201.00	6,653.00
02	Taxes Receivable - Real and Personal (120-149)				531.00
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)			6,338.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		39,346.00	41,539.00	7,184.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			11,970.00	531.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			11,970.00	531.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,243.00	
48	Fund Balance for Budget (961-970)		39,346.00	28,326.00	6,653.00
52	TOTAL FUND BALANCE/EQUITY		39,346.00	29,569.00	6,653.00
53	TOTAL LIABILITIES AND FUND BALANCE		39,346.00	41,539.00	7,184.00



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	517.00		7,718.00	5,862.00
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)				
20	TOTAL ASSETS AND OTHER DEBITS	517.00		7,718.00	5,862.00
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)			300.00	
48	Fund Balance for Budget (961-970)	517.00		7,418.00	5,862.00
52	TOTAL FUND BALANCE/EQUITY	517.00		7,718.00	5,862.00
53	TOTAL LIABILITIES AND FUND BALANCE	517.00		7,718.00	5,862.00



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,951.92	1,717.00		3,311.00
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)				
20	TOTAL ASSETS AND OTHER DEBITS	5,951.92	1,717.00		3,311.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				11,468.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				11,468.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	100.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	5,851.92	1,717.00		-8,157.00
52	TOTAL FUND BALANCE/EQUITY	5,951.92	1,717.00		-8,157.00
53	TOTAL LIABILITIES AND FUND BALANCE	5,951.92	1,717.00		3,311.00



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,878.00		
02	Taxes Receivable - Real and Personal (120-149)		868.00		
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)				
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		16,746.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		868.00		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		868.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		4,650.00		
48	Fund Balance for Budget (961-970)		11,228.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		15,878.00		
53	TOTAL LIABILITIES AND FUND BALANCE		16,746.00		



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



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



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**** 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)			26,061.00	
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	TOTAL ASSETS AND OTHER DEBITS			26,061.00	
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			26,061.00	
53	TOTAL LIABILITIES AND FUND BALANCE			26,061.00	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,071.00	21,639.00		2,710.00
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	7,071.00	21,639.00		2,710.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	7,071.00	21,639.00		
24	Other Current Liabilities (621-679)				2,710.00
35	TOTAL LIABILITIES	7,071.00	21,639.00		2,710.00
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	7,071.00	21,639.00		2,710.00



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	118,717.00	153,809.00
1112 District Levy - Personal Property	112,971.00	131,636.00
1190 Penalties and Interest on Taxes	886.00	1,001.00
1510 Interest Earnings	1,675.00	2,967.00
1900 Other Revenue from Local Sources	597.00	684.00
3110 Direct State Aid	325,406.31	363,497.27
3115 State Spec Ed Allowable Cost Pymt to Districts	9,790.91	12,761.32
3120 State Guaranteed Tax Base Aid	105,168.17	94,244.16
3440 State HB20/SB417 Prop Tax Reimb	2,675.00	1,930.00
3444 State School Block Grant	23,076.06	23,251.44
4800 Federal Revenue in Lieu of Taxes	166.00	116.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	701,128.45	785,897.19

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	262,403.00	281,189.00
2XX Personal Services - Employee Benefits	33,013.00	40,700.00
3XX Purchased Professional and Technical Services	50.00	80.00
4XX Purchased Property Services	50.00	2,819.00
5XX Other Purchased Services	278.00	423.00
6XX Supplies and Materials	16,519.74	33,735.00
810 Dues and Fees	183.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	12,702.00	13,343.00
2XX Personal Services - Employee Benefits	1,920.00	2,164.00
3XX Purchased Professional and Technical Services	527.00	0.00
5XX Other Purchased Services	1,092.00	549.00
6XX Supplies and Materials	157.00	82.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	760.00	0.00
6XX Supplies and Materials	50.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	12,568.00	13,593.00
2XX Personal Services - Employee Benefits	1,920.00	2,328.00
6XX Supplies and Materials	3,770.00	4,971.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,686.00	12,745.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	1,254.00	89.00
		3XX	Purchased Professional and Technical Services	1,139.00	1,465.00
		4XX	Purchased Property Services	1,644.00	3,858.00
		5XX	Other Purchased Services	2,862.00	4,973.00
		6XX	Supplies and Materials	3,051.00	9,333.00
		7XX	Property and Equipment Acquisition	224.00	30,221.00
		810	Dues and Fees	1,385.00	0.00
		8XX	Other Expenditures	0.00	983.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	34,634.00	45,186.00
		2XX	Personal Services - Employee Benefits	2,311.00	3,813.00
		5XX	Other Purchased Services	0.00	897.00
		6XX	Supplies and Materials	185.00	1,364.00
		810	Dues and Fees	145.00	0.00
		8XX	Other Expenditures	0.00	2,354.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	25,531.00	26,575.00
		2XX	Personal Services - Employee Benefits	375.05	3,669.00
		3XX	Purchased Professional and Technical Services	7,938.00	8,200.00
		5XX	Other Purchased Services	597.00	1,355.00
		6XX	Supplies and Materials	578.00	8,056.00
		810	Dues and Fees	1,175.00	0.00
		8XX	Other Expenditures	0.00	200.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	25,430.00	32,550.00
		2XX	Personal Services - Employee Benefits	3,924.00	2,786.00
		4XX	Purchased Property Services	30,011.97	32,017.00
		5XX	Other Purchased Services	10,956.00	10,530.00
		6XX	Supplies and Materials	14,837.00	25,549.00
		7XX	Property and Equipment Acquisition	10,732.00	0.00
		810	Dues and Fees	45.00	0.00
		8XX	Other Expenditures	0.00	100.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	73.00	0.00
		2XX	Personal Services - Employee Benefits	17.00	126.00
		4XX	Purchased Property Services	39.00	0.00
		5XX	Other Purchased Services	0.00	5,000.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,456.00	34,389.00



Trustees' Financial Summary

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19 Golden Valley County
0411 Lavina K-12 Schools

**** 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					
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	3,306.00	4,031.00	
		5XX	Other Purchased Services	1,344.00	3,828.00	
		6XX	Supplies and Materials	1,524.98	559.00	
	62XX	Resources Transferred to Other School Districts or Cooper				
		920	Resources Transferred to Other School Districts or Cooper	1,406.00	1,501.00	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	19,510.00	22,403.00	
		2XX	Personal Services - Employee Benefits	3,256.00	163.00	
		4XX	Purchased Property Services	0.00	54.00	
		5XX	Other Purchased Services	169.00	0.00	
		6XX	Supplies and Materials	1,814.00	6,836.00	
710	School Sponsored Extracurricular Activities					
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	70.00	0.00	
		2XX	Personal Services - Employee Benefits	5.00	0.00	
		6XX	Supplies and Materials	450.00	2,173.00	
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	25,197.00	26,625.00	
		2XX	Personal Services - Employee Benefits	226.00	515.00	
		4XX	Purchased Property Services	0.00	1,634.00	
		5XX	Other Purchased Services	0.00	500.00	
		6XX	Supplies and Materials	2,216.00	2,470.00	
		8XX	Other Expenditures	2,000.00	3,300.00	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	12,448.00	13,456.00	
		2XX	Personal Services - Employee Benefits	3,405.00	2,747.00	
		4XX	Purchased Property Services	0.00	166.00	
		6XX	Supplies and Materials	2,135.00	4,177.00	
999	Undistributed					
	61XX	Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	3,300.00	275.00	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,500.00	0.00



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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				
	1XXX	Instruction			
		6XX	Supplies and Materials	7,443.26	0.00
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	1,000.00	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	1,000.00	0.00
		2XX	Personal Services - Employee Benefits	50.00	0.00
		4XX	Purchased Property Services	1,126.00	0.00
		5XX	Other Purchased Services	1,000.00	0.00
		6XX	Supplies and Materials	1,000.00	0.00
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	300.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	2,500.00	0.00
		2XX	Personal Services - Employee Benefits	92.95	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,500.00	0.00
		2XX	Personal Services - Employee Benefits	200.00	0.00
		4XX	Purchased Property Services	3,970.03	0.00
		6XX	Supplies and Materials	7,000.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		6XX	Supplies and Materials	737.02	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	1,000.00	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	800.00	0.00
		2XX	Personal Services - Employee Benefits	300.00	0.00
		5XX	Other Purchased Services	100.00	0.00
		8XX	Other Expenditures	900.00	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	1,000.00	0.00
		2XX	Personal Services - Employee Benefits	800.00	0.00



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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
910 Subtotal	38,319.26	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	699,299.00	801,772.00

Schedule of Changes Worksheet

Beginning Fund Balance				72,297.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				785,897.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				801,772.00	(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	29,042.00	Less Last Year	13,511.00		(4b)
				15,531.00	
				15,531.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				71,953.64	(5)



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**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	12,112.00	35,105.00
1112	District Levy - Personal Property	11,012.00	30,389.00
1190	Penalties and Interest on Taxes	211.00	176.00
1510	Interest Earnings	2.00	167.00
1900	Other Revenue from Local Sources	0.00	2,550.00
2220	County On-Schedule Trans Reimb	20,565.00	8,279.00
3210	State On-Schedule Trans Reimb	20,565.45	7,038.00
3440	State HB20/SB417 Prop Tax Reimb	255.00	447.00
3444	State School Block Grant	2,268.81	2,286.05
4800	Federal Revenue in Lieu of Taxes	29.00	27.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>67,020.26</u>	<u>86,464.05</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	8,250.00	8,250.00
2XX	Personal Services - Employee Benefits	678.00	658.00
5XX	Other Purchased Services	117.00	100.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	15,250.00	16,713.00
2XX	Personal Services - Employee Benefits	788.00	817.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	5,650.00	6,785.00
2XX	Personal Services - Employee Benefits	184.00	95.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	2,751.00	3,649.00
2XX	Personal Services - Employee Benefits	193.00	312.00
7XX	Property and Equipment Acquisition	3,000.00	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	11,847.00	8,172.00
2XX	Personal Services - Employee Benefits	4,379.00	4,486.00
4XX	Purchased Property Services	13,146.00	2,933.00
5XX	Other Purchased Services	5,556.00	735.00
6XX	Supplies and Materials	13,182.00	21,755.00
7XX	Property and Equipment Acquisition	0.00	7,342.00



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**** Recalculated ****

10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,971.00	82,802.00
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Schedule of Changes Worksheet

Beginning Fund Balance		-427.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		86,464.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		82,802.00	(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	15,867.00	Less Last Year	4,342.00
		(4b)	11,525.00
			11,525.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			14,759.31 (5)



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0411 Lavina K-12 Schools

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	5,555.00	7,138.00
1112	District Levy - Personal Property	5,184.00	6,070.00
1190	Penalties and Interest on Taxes	64.00	59.00
1510	Interest Earnings	942.00	1,641.00
3440	State HB20/SB417 Prop Tax Reimb	122.00	89.00
4800	Federal Revenue in Lieu of Taxes	9.00	5.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,876.00	15,002.00

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		
7XX Property and Equipment Acquisition	22,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,500.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		54,826.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		15,002.00	(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)		69,828.00	(5)



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12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	39.00	60.00
1621 Lunch Sales	10,002.00	10,647.00
1900 Other Revenue from Local Sources	4,811.00	310.00
3220 State Food Services Match	127.00	0.00
4550 Federal Child Nutrition	24,102.00	22,211.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,081.00	33,228.00

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	9,081.00	9,855.00
2XX Personal Services - Employee Benefits	1,111.00	3,603.00
4XX Purchased Property Services	1,960.00	472.00
5XX Other Purchased Services	229.00	420.00
6XX Supplies and Materials	25,179.00	24,711.00
8XX Other Expenditures	284.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,844.00	39,121.00

Schedule of Changes Worksheet

Beginning Fund Balance	6,365.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,228.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,121.00	(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)		472.00 (5)



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**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	766.00	812.00
2240 County Retirement Distribution	70,854.00	88,451.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,620.00	89,263.00

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

PRC Program Function Object	2005 Value	2006 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	126.00	202.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	42,621.00	44,712.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,015.00	1,098.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	542.00	2,027.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,903.00	2,919.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,416.00	9,899.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,732.00	4,722.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,140.00	5,207.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	919.00	672.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,216.00	5,176.00
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	6,052.00	1,557.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,722.00	0.00



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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	3,521.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	347.00	200.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	53.00	77.00
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,978.00	3,602.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	10.00	8.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	180.00	254.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,915.00	3,138.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>85,887.00</u>	<u>88,991.00</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						39,074.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						89,263.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,991.00	(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)						39,346.00	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
010 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,231.00
011 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	323.00
020 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	22,940.00
025 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	7,629.00
026 Title I, Part A, Improving Basic Programs	
4220 Title I, Part A, Improvement Grants	1,399.00
030 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	524.00
035 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	218.00
040 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	880.00
050 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,059.00
060 Title V Part A	
4350 Title V, Part A, Innovative Programs	613.00
070 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,642.00
072 Tobacco Use Prevention	
3290 State - Other State Grants	294.00
080 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,095.00
090 Miscellaneous	
1920 Contributions/Donations from Private Sources	1,651.00
092 Microsoft	
1920 Contributions/Donations from Private Sources	4.00
095 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,080.00
100 Proceeds from Insurance	
5200 Sale or Compensation for Loss of Assets	6,338.00
110 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	1,423.78



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
115 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	8,500.00
120 PPL Donation	
1920 Contributions/Donations from Private Sources	7,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,643.78

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

PRC Program Function Object	2006 Value
010 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	1,149.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,218.00
8XX Other Expenditures	2,500.00
24XX Support Services - School Administration	
5XX Other Purchased Services	364.00
010 Subtotal	5,231.00
011 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	322.00
020 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	19,180.00
2XX Personal Services - Employee Benefits	3,428.00
5XX Other Purchased Services	60.00
6XX Supplies and Materials	272.00
020 Subtotal	22,940.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
025 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
2XX Personal Services - Employee Benefits	22.00
3XX Purchased Professional and Technical Services	2,266.00
5XX Other Purchased Services	2,055.00
6XX Supplies and Materials	2,937.00
23XX Support Services - General Administration	
5XX Other Purchased Services	26.00
24XX Support Services - School Administration	
5XX Other Purchased Services	323.00
	7,629.00
025 Subtotal	
026 Title I, Part A, Improving Basic Programs	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	400.00
2XX Personal Services - Employee Benefits	36.00
3XX Purchased Professional and Technical Services	84.00
5XX Other Purchased Services	179.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	700.00
	1,399.00
026 Subtotal	
030 Safe & Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	524.00
035 Safe & Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	93.00
6XX Supplies and Materials	125.00
	218.00
035 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
040 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	439.00
23XX Support Services - General Administration	
1XX Personal Services - Salaries	411.00
2XX Personal Services - Employee Benefits	30.00
	880.00
040 Subtotal	880.00
050 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	330.00
6XX Supplies and Materials	13,129.00
23XX Support Services - General Administration	
6XX Supplies and Materials	600.00
	14,059.00
050 Subtotal	14,059.00
060 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	368.00
23XX Support Services - General Administration	
6XX Supplies and Materials	245.00
	613.00
060 Subtotal	613.00
072 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	294.00
080 Vo Ed All Career & Tech Ed Programs	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	1,078.00
6XX Supplies and Materials	170.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
080 Subtotal	1,248.00
090 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	37.00
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	1,800.00
2XX Personal Services - Employee Benefits	24.00
6XX Supplies and Materials	866.00
090 Subtotal	2,727.00
095 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,080.00
100 Proceeds from Insurance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1,560.00
6XX Supplies and Materials	1,410.00
100 Subtotal	2,970.00
110 State OTO Energy Cost Relief and Transportation	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,423.78
115 IDEA-B (Trans from Coop)	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	6,650.00
2XX Personal Services - Employee Benefits	1,045.00
6XX Supplies and Materials	805.00



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19 Golden Valley County
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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
115 Subtotal	8,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 73,057.78



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**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					16,240.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					85,643.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					73,057.78	(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	1,243.00	Less Last Year	500.00	(4b)	743.00	
					743.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,569.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Title II, Part A, Teacher/Principal Train/Recruit	5,231.00	5,231.00	0.00
011 Title II, Part A, Teacher/Principal Train/Recruit	323.00	322.00	1.00
020 Title I, Part A, Improving Basic Programs	22,940.00	22,940.00	0.00
025 Title I, Part A, Improvement Grants	7,629.00	7,629.00	0.00
026 Title I, Part A, Improving Basic Programs	1,399.00	1,399.00	0.00
030 Safe & Drug-Free Schools	524.00	524.00	0.00
035 Safe & Drug-Free Schools	218.00	218.00	0.00
040 Title II, Part D, Ed Technology	880.00	880.00	0.00
050 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	14,059.00	14,059.00	0.00
060 Title V Part A	613.00	613.00	0.00
070 Vo Ed Agriculture	2,642.00	0.00	2,642.00
072 Tobacco Use Prevention	294.00	294.00	0.00
080 Vo Ed All Career & Tech Ed Programs	1,095.00	1,248.00	-153.00
090 Miscellaneous	1,651.00	2,727.00	-1,076.00
092 Microsoft	4.00	0.00	4.00
095 Vo Ed Carl Perkins Basic Grant	2,080.00	2,080.00	0.00
100 Proceeds from Insurance	6,338.00	2,970.00	3,368.00
110 State OTO Energy Cost Relief and Transportation	1,423.78	1,423.78	0.00
115 IDEA-B (Trans from Coop)	8,500.00	8,500.00	0.00
120 PPL Donation	7,800.00	0.00	7,800.00
Total	85,643.78	73,057.78	12,586.00



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	1,402.00	3,240.00
1112	District Levy - Personal Property	1,327.00	3,010.00
1190	Penalties and Interest on Taxes	9.00	14.00
1340	Fees for Adult Education	298.00	314.00
1510	Interest Earnings	150.00	111.00
3440	State HB20/SB417 Prop Tax Reimb	31.00	41.00
4800	Federal Revenue in Lieu of Taxes	3.00	2.00

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

3,220.00	6,732.00
----------	----------

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	3,276.00	2,105.00
	2XX Personal Services - Employee Benefits	20.00	15.00
	4XX Purchased Property Services	0.00	20.00
	5XX Other Purchased Services	590.00	107.00
	6XX Supplies and Materials	1,030.00	169.00

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

4,916.00	2,416.00
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Schedule of Changes Worksheet

Beginning Fund Balance					2,337.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,732.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,416.00	(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)					6,653.00	(5)



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**** 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	2,465.00	7,565.00
1510 Interest Earnings	11.00	56.00
3260 State Driver's Education Reimbursement	1,340.00	2,418.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,816.00	10,039.00

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	4,400.00	8,520.00
2XX Personal Services - Employee Benefits	16.00	60.00
4XX Purchased Property Services	0.00	395.00
6XX Supplies and Materials	95.00	1,449.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,511.00	10,424.00

Schedule of Changes Worksheet

Beginning Fund Balance	902.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,039.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,424.00	(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)		517.00 (5)



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**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	139.00	195.00
1910 Rentals	3,565.00	3,300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3,704.00</u>	<u>3,495.00</u>

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

PRC Program Function Object	2005 Value	2006 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	1,569.00	4,022.00
5XX Other Purchased Services	11.00	0.00
6XX Supplies and Materials	4,356.00	25.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,936.00</u>	<u>4,047.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					7,970.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,495.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,047.00	(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	300.00	Less Last Year	0.00	(4b)	300.00	
						300.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,718.00 (5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	40.00	148.00
5300 Operating Transfers from Other Funds	3,300.00	275.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,340.00	423.00

Schedule of Changes Worksheet

Beginning Fund Balance	5,439.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	423.00	(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)	5,862.00	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	87.00	172.00
3281	State Technology Aid	2,669.74	4,886.05
3445	State Combined Fund School Block Grant	916.58	923.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,673.32</u>	<u>5,981.60</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		
	6XX Supplies and Materials	0.00	2,977.00
23XX	Support Services - General Administration		
	6XX Supplies and Materials	0.00	2,427.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>5,404.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		5,274.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,981.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,404.00	(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	100.00	Less Last Year	0.00
			(4b)
		100.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,951.92	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	63.00	69.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63.00	69.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	1,727.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,727.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,375.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,727.00	(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)	1,717.00	(5)



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**** 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	116,039.00	120,743.00
1190	Penalties and Interest on Taxes	668.00	600.00
1510	Interest Earnings	2,536.00	1,332.14
3120	State Guaranteed Tax Base Aid	3,570.86	0.00
3440	State HB20/SB417 Prop Tax Reimb	1,309.00	811.00
4800	Federal Revenue in Lieu of Taxes	117.00	49.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>124,239.86</u>	<u>123,535.14</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	160,000.00	115,000.00
	850 Interest on Debt	31,787.00	24,970.00
	860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>192,087.00</u>	<u>140,270.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				8,577.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				123,535.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				140,270.00	(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)					-8,157.00 (5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	9,946.00	9,263.00
1190	Penalties and Interest on Taxes	19.00	37.00
1510	Interest Earnings	57.00	320.00
3440	State HB20/SB417 Prop Tax Reimb	115.00	62.00
4800	Federal Revenue in Lieu of Taxes	8.00	4.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,145.00</u>	<u>9,686.00</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		
4XXX	Facilities Acquisition and Construction Services		
	4XX Purchased Property Services	8,611.00	0.00
	6XX Supplies and Materials	368.00	0.00
	7XX Property and Equipment Acquisition	3,120.00	4,650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>12,099.00</u>	<u>4,650.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				6,192.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,686.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				4,650.00	(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	4,650.00	Less Last Year	0.00	(4b)	4,650.00
					4,650.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,878.00 (5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	54,187.00	49,423.00
6100 Material Prior Period Revenue Adjustments	1,078.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>55,265.00</u>	<u>49,423.00</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	52,186.00	47,805.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>52,186.00</u>	<u>47,805.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	24,443.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,423.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,805.00	(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)	26,061.00	(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	0.00	0.00
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	0.00	347,214.56
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	19,466.99
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	16,681.62	18,280.28
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	4,650.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,761.32
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,761.32

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,253.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,376.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,308.00
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
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	34,389.00	0.00	0.00	0.00	
280	1XXX	2XX	4,031.00	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	3,828.00	0.00	0.00	0.00	
280	1XXX	6XX	559.00	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	1,501.00	0.00	0.00	0.00	
Totals			44,308.00	0.00	0.00	0.00	44,308.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0411-49737302

19 Golden Valley County
0411 Lavina K-12 Schools

**** Recalculated ****

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: 0411-49737302

19 Golden Valley County 0411 Lavina K-12 Schools

**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	0.00	0.00	52,213.00	0.00	52,213.00
Land Improvements	52,701.00	0.00	0.00	39,712.00	12,989.00
Buildings	1,738,971.00	0.00	0.00	0.00	1,738,971.00
Machinery And Equipment	229,484.00	0.00	9,965.00	0.00	239,449.00
Construction in Progress	12,501.00	0.00	0.00	12,501.00	0.00
Totals at historical cost	2,033,657.00	0.00	62,178.00	52,213.00	2,043,622.00
Less Accumulated depreciation for:					
Improvement Accum	866.00	0.00	520.00	0.00	1,386.00
Building Accum	334,157.00	0.00	23,008.00	0.00	357,165.00
Machinery And Equipment Accum	127,474.00	0.00	14,602.00	0.00	142,076.00
Total accumulated depreciation	462,497.00	0.00	38,130.00	0.00	500,627.00
Governmental activities, capital assets, net	1,571,160.00	0.00	24,048.00	52,213.00	1,542,995.00

* 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.

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	17,262.00	0.00	0.00
Support Services Students (21XX)	711.00	0.00	0.00
Support Services Staff (22XX)	585.00	0.00	0.00
General Administration (23XX)	1,163.00	0.00	0.00
School Administration (24XX)	527.00	0.00	0.00
Financial Administration (25XX)	216.00	0.00	0.00
Operations and Maintenance (26XX)	1,152.00	0.00	0.00
Transportation (27XX)	3,128.00	0.00	0.00
Food Service (31XX)	3,200.00	0.00	0.00
Extracurricular (34XX, 35XX)	10,186.00	0.00	0.00
Total Depreciation for FY2006	38,130.00	0.00	0.00



Trustees' Financial Summary

FY2005-06

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19 Golden Valley County 0411 Lavina K-12 Schools

**** Recalculated ****

	(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:							
5/26/2004 Issue	372,500.00	0.00	57,500.00	0.00	315,000.00	57,500.00	257,500.00
5/26/2004 Issue	372,500.00	0.00	57,500.00	0.00	315,000.00	57,500.00	257,500.00
Compensated	27,207.00	2,321.00	0.00	0.00	29,528.00	2,953.00	26,575.00
Total Governmental Activity							
Long-Term Liabilities	772,207.00	2,321.00	115,000.00	0.00	659,528.00	117,953.00	541,575.00

* 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.