



Trustees' Financial Summary

FY2002-03

Submit ID: 0269-1990625

14 Fergus County
0269 Grass Range H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 MaryAnn Parks

Phone #: (406) 428-2341

(Signature)

(Date)

Chair, Board of Trustees Russ Degner

(Signature)

(Date)

County Superintendent Shirley Barrick

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 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 #
600	Vo Ed Carl D Perkins-Basic	FEDERAL	1402698103BG	84.048A
601	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A023278	84.358A
602	Vo Ed All Career & Tech Ed Programs	STATE	3240	State

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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)	74,259.09	10,920.45	111,111.42	
02	Taxes Receivable - Real and Personal (120-149)	3,078.96		373.75	
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	77,338.05	10,920.45	111,485.17	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,078.96		373.75	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,078.96		373.75	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	74,259.09	10,920.45	111,111.42	
52	TOTAL FUND BALANCE/EQUITY	74,259.09	10,920.45	111,111.42	
53	TOTAL LIABILITIES AND FUND BALANCE	77,338.05	10,920.45	111,485.17	

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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)		25,073.97		
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		25,073.97		
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)		25,073.97		
52	TOTAL FUND BALANCE/EQUITY		25,073.97		
53	TOTAL LIABILITIES AND FUND BALANCE		25,073.97		

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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)	916.37		4,011.62	1,949.00
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	916.37		4,011.62	1,949.00
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)				
48	Fund Balance for Budget (961-970)	916.37		4,011.62	1,949.00
52	TOTAL FUND BALANCE/EQUITY	916.37		4,011.62	1,949.00
53	TOTAL LIABILITIES AND FUND BALANCE	916.37		4,011.62	1,949.00



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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)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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		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)		35,339.28		
02	Taxes Receivable - Real and Personal (120-149)		238.56		
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		35,577.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		238.56		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		238.56		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		35,339.28		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		35,339.28		
53	TOTAL LIABILITIES AND FUND BALANCE		35,577.84		

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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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
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	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	644.69		28,287.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	644.69		28,287.18	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	644.69		28,287.18	
52	TOTAL FUND BALANCE/EQUITY	644.69		28,287.18	
53	TOTAL LIABILITIES AND FUND BALANCE	644.69		28,287.18	



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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)				
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 - 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)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			3,000.00	
11	Buildings and Building Improvements (331 & 332)			332,300.00	
12	Machinery and Equipment (341 & 342)			151,582.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,949.00
15	Amounts to be Provided (404-406)				11,990.09
20	TOTAL ASSETS AND OTHER DEBITS			486,882.00	13,939.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				13,939.09
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				13,939.09
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			486,882.00	
52	TOTAL FUND BALANCE/EQUITY			486,882.00	
53	TOTAL LIABILITIES AND FUND BALANCE			486,882.00	13,939.09



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	63,279.17	62,765.92
1112 District Levy - Personal Property	3,623.56	3,664.47
1113 District Levy - Heavy Motor Vehicles	11.97	23.34
1114 District Levy - Pers Prop/Mobile Homes	2,016.19	931.24
1190 Penalties and Interest on Taxes	240.50	304.62
1510 Interest Earnings	3,111.25	1,311.82
1900 Other Revenue from Local Sources	1,000.08	608.90
3110 Direct State Aid	223,628.74	225,524.46
3115 State Spec Ed Allowable Cost Pymt to Districts	6,573.81	6,772.64
3120 State Guaranteed Tax Base Aid	101,803.00	92,330.16
3440 State HB20/SB417 Prop Tax Reimb	5,864.97	5,123.56
3444 State School Block Grant	11,433.42	11,142.75
6100 Material Prior Period Revenue Adjustments	-2,677.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	419,909.10	410,503.88

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	108,584.66	113,340.55
2XX Personal Services - Employee Benefits	20,212.60	20,705.24
3XX Purchased Professional and Technical Services	845.00	294.00
4XX Purchased Property Services	1,130.96	883.25
5XX Other Purchased Services	737.64	598.72
6XX Supplies and Materials	7,992.56	9,297.46
7XX Property and Equipment Acquisition	3,500.00	0.00
810 Dues and Fees	0.00	50.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1,209.00	4,992.00
2XX Personal Services - Employee Benefits	278.48	39.69
5XX Other Purchased Services	237.38	283.36
6XX Supplies and Materials	538.08	878.28
222X Educational Media Services		
6XX Supplies and Materials	2,205.54	1,548.41
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,833.31	27,500.02
2XX Personal Services - Employee Benefits	3,390.05	5,186.46
4XX Purchased Property Services	0.00	416.95
5XX Other Purchased Services	11,688.80	9,169.08



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	792.41	376.94
		810	Dues and Fees	2,236.94	1,701.46
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	7,720.96	11,661.49
		2XX	Personal Services - Employee Benefits	971.75	2,130.40
		4XX	Purchased Property Services	0.00	71.20
		5XX	Other Purchased Services	139.00	125.00
		6XX	Supplies and Materials	1,820.31	2,400.46
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	3,771.75	9,552.75
		2XX	Personal Services - Employee Benefits	597.32	1,779.94
		3XX	Purchased Professional and Technical Services	2,071.14	3,414.49
		4XX	Purchased Property Services	0.00	331.29
		5XX	Other Purchased Services	2,237.74	2,158.66
		6XX	Supplies and Materials	891.68	1,682.07
		810	Dues and Fees	230.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	15,656.68	14,703.50
		2XX	Personal Services - Employee Benefits	2,709.78	3,744.40
		3XX	Purchased Professional and Technical Services	1,493.28	350.00
		4XX	Purchased Property Services	27,688.07	22,943.22
		5XX	Other Purchased Services	100.00	1,339.00
		6XX	Supplies and Materials	7,529.83	4,615.54
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	700.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,146.84	8,012.85
		2XX	Personal Services - Employee Benefits	31.53	33.92
		6XX	Supplies and Materials	200.00	1,127.35
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,092.06	3,108.93
380	Trades & Industry				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	74,100.00	0.00
		2XX	Personal Services - Employee Benefits	14,883.84	0.00
		4XX	Purchased Property Services	227.52	0.00
		5XX	Other Purchased Services	657.23	0.00
		6XX	Supplies and Materials	7,389.56	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
380	Trades & Industry				
	1XXX	Instruction			
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	70,990.00
		2XX	Personal Services - Employee Benefits	0.00	14,420.82
		4XX	Purchased Property Services	0.00	648.71
		5XX	Other Purchased Services	0.00	658.73
		6XX	Supplies and Materials	0.00	6,088.29
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	413.64	158.63
		2XX	Personal Services - Employee Benefits	48.90	45.23
		810	Dues and Fees	0.00	50.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,212.88	1,166.00
		2XX	Personal Services - Employee Benefits	9.01	9.01
		6XX	Supplies and Materials	0.00	130.05
		810	Dues and Fees	242.50	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	21,149.07	18,223.96
		2XX	Personal Services - Employee Benefits	95.00	326.66
		3XX	Purchased Professional and Technical Services	1,186.00	1,084.00
		5XX	Other Purchased Services	3,052.87	2,896.27
		6XX	Supplies and Materials	923.54	621.04
		7XX	Property and Equipment Acquisition	0.00	1,785.00
		810	Dues and Fees	1,824.00	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	4,506.86	2,540.88
		2XX	Personal Services - Employee Benefits	314.04	754.56
		4XX	Purchased Property Services	0.00	155.87
		6XX	Supplies and Materials	0.00	419.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>405,449.59</u>	<u>415,796.69</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0269-1990625

14 Fergus County
0269 Grass Range H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						79,551.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						410,503.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						415,796.69	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						74,259.09	(5)



Trustees' Financial Summary

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14 Fergus County
0269 Grass Range H S

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	496.06	212.25
1900	Other Revenue from Local Sources	0.00	96.80
2220	County On-Schedule Trans Reimb	17,495.16	18,421.17
3210	State On-Schedule Trans Reimb	17,495.15	18,421.18

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

35,486.37	37,151.40
-----------	-----------

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	4,583.33
2XX	Personal Services - Employee Benefits	30.47	868.17
3XX	Purchased Professional and Technical Services	50.00	145.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,997.50	3,566.13
2XX	Personal Services - Employee Benefits	292.40	703.10
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	17,979.85	18,969.58
2XX	Personal Services - Employee Benefits	746.59	1,639.74
4XX	Purchased Property Services	2,089.76	1,722.51
5XX	Other Purchased Services	4,792.40	3,332.38
6XX	Supplies and Materials	1,394.36	9,563.41

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

29,373.33	45,093.35
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Trustees' Financial Summary

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14 Fergus County
0269 Grass Range H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					18,862.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,151.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,093.35	(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)					10,920.45	(5)



Trustees' Financial Summary

FY2002-03

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14 Fergus County
0269 Grass Range H S

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	9,233.44	7,074.88
1112 District Levy - Personal Property	564.51	453.11
1113 District Levy - Heavy Motor Vehicles	1.72	2.61
1114 District Levy - Pers Prop/Mobile Homes	344.67	135.25
1190 Penalties and Interest on Taxes	43.93	43.35
1510 Interest Earnings	3,976.36	2,191.04
3440 State HB20/SB417 Prop Tax Reimb	809.70	584.93
3444 State School Block Grant	1,815.48	1,769.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,789.81	12,254.50

Schedule of Changes Worksheet

Beginning Fund Balance	98,856.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,254.50	(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)	111,111.42	(5)



Trustees' Financial Summary

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Submit ID: 0269-1990625

14 Fergus County 0269 Grass Range H S

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,647.30	633.08
2240 County Retirement Distribution	41,780.96	31,203.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,428.26	31,837.02

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16,526.74	16,311.51
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	185.82	767.32
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,362.32	4,954.93
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,037.19	1,569.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	764.77	1,759.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,086.64	1,909.15
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,971.72	2,414.20
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	941.70	1,231.56
380 Trades & Industry		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,029.17	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	10,415.12
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	122.22	101.84



Trustees' Financial Summary

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14 Fergus County
0269 Grass Range H S

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,700.38	1,890.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	378.49	348.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>40,107.16</u>	<u>43,673.42</u>

Schedule of Changes Worksheet

Beginning Fund Balance	36,910.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,837.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,673.42	(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)	25,073.97	(5)



Trustees' Financial Summary

FY2002-03

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14 Fergus County

0269 Grass Range H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
600 Vo Ed Carl D Perkins-Basic	
4530 Adult Basic Education TANF	1,842.00
601 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	11,328.53
602 Vo Ed All Career & Tech Ed Programs	
3290 State - Other State Grants	2,280.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,450.53

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

PRC Program Function Object	2003 Value
600 Vo Ed Carl D Perkins-Basic	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
810 Dues and Fees	1,842.00
601 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	11,328.53
602 Vo Ed All Career & Tech Ed Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,280.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 15,450.53



Trustees' Financial Summary

FY2002-03

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14 Fergus County
0269 Grass Range H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,450.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,450.53	(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)						0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
600 Vo Ed Carl D Perkins-Basic	1,842.00	1842.00	.00
601 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,328.53	11328.53	.00
602 Vo Ed All Career & Tech Ed Programs	2,280.00	2280.00	.00
Total	<u>15,450.53</u>	<u>15,450.53</u>	<u>.00</u>



Trustees' Financial Summary

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14 Fergus County
0269 Grass Range H S

18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	1,200.00	800.00
1510	Interest Earnings	7.95	28.41
3260	State Driver's Education Reimbursement	1,125.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,333.06</u>	<u>828.41</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	351.00	13.25
	4XX Purchased Property Services	830.00	870.53
	6XX Supplies and Materials	96.82	206.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,277.82</u>	<u>1,090.63</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,178.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				828.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,090.63	(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)				916.37	(5)



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14 Fergus County
0269 Grass Range H S

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	234.16	116.76
1910 Rentals	8,059.56	1,357.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,293.72	1,474.01

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	5,213.59	4,845.99
6XX Supplies and Materials	719.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,932.59	4,845.99

Schedule of Changes Worksheet

Beginning Fund Balance	7,383.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,474.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,845.99	(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)	4,011.62	(5)



Trustees' Financial Summary

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14 Fergus County
0269 Grass Range H S

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	97.28	44.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>97.28</u>	<u>44.58</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>300.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,204.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		44.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		300.00	(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)		1,949.00	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	1,618.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,618.67

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	1,618.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,618.67

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,618.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,618.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

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61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	4,733.39	4,705.65
1112 District Levy - Personal Property	296.22	273.65
1113 District Levy - Heavy Motor Vehicles	0.88	1.75
1114 District Levy - Pers Prop/Mobile Homes	186.57	69.11
1190 Penalties and Interest on Taxes	116.14	24.58
1510 Interest Earnings	960.42	666.28
3440 State HB20/SB417 Prop Tax Reimb	318.11	285.34
3444 State School Block Grant	1,071.78	1,044.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,683.51	7,070.89

Schedule of Changes Worksheet

Beginning Fund Balance	28,268.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,070.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,339.28	(5)



Trustees' Financial Summary

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81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	17.32	4.83
1900 Other Revenue from Local Sources	0.00	300.00
1920 Contributions/Donations from Private Sources	300.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	317.32	604.83

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

PRC Program Function Object	2002 Value	2003 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	450.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	450.00	300.00

Schedule of Changes Worksheet

Beginning Fund Balance		339.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		604.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		300.00	(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)		644.69	(5)



Trustees' Financial Summary

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0269 Grass Range H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1700	Student Extracurricular Activity Receipts	80,630.26	65,653.93
6100	Material Prior Period Revenue Adjustments	0.00	179.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,630.26	65,833.00

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

PRC Program Function Object		2002 Value	2003 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	82,486.20	68,055.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		82,486.20	68,055.71

Schedule of Changes Worksheet

Beginning Fund Balance				30,509.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				65,833.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				68,055.71	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				28,287.18	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	16,608.60	14,006.15
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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0269 Grass Range H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,772.64
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	6,772.64

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,257.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,752.54
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	12,283.05
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.



Trustees' Financial Summary

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14 Fergus County 0269 Grass Range H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	8,012.85	0.00	0.00	0.00	
280	1XXX	2XX	33.92	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,127.35	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	3,108.93	0.00	0.00	0.00	
Totals			12,283.05	0.00	0.00	0.00	12,283.05



Trustees' Financial Summary

FY2002-03

Submit ID: 0269-1990625

14 Fergus County

0269 Grass Range 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 FY03.*