



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton 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 Kelly Bokma

Phone #: (406) 567-2370

(Signature)

(Date)

Chair, Board of Trustees Pamela Linker

(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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

PRC	Title	Project Type	Project Number	CFDA #
211	Vo Ed Carl D Perkins-Basic	FEDERAL	1402828102BG	84.048A
301	Other Revenue-Unreimbursed Flex	LOCAL	NA	LOCAL
302	Other Revenue-D L Deposits	LOCAL	NA	LOCAL
303	ACT EXAM REFUND	STATE	State	State
304	Other Revenue-Box Tops and Donations	LOCAL		
305	Other Revenue-Endowment Funds	LOCAL	NA	LOCAL
306	Other Revenue-MPC Banner	LOCAL	NA	LOCAL
307	Community Grant	LOCAL	NA	LOCAL
308	Red Ribbon/Drug Free Fund	LOCAL	NA	LOCAL
309	Montana Centennial/KRTV-3-History Teacher	LOCAL		
310	PIR Day Technology Class	LOCAL		
311	Vo Ed Carl D Perkins-Basic	FEDERAL	1402828103BG	84.048A
312	Vo Ed Business/Marketing	STATE	STATE	State
313	Vo Ed Agriculture	STATE	STATE	State



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

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)	70,260.12	10,861.17	176,878.11	
02	Taxes Receivable - Real and Personal (120-149)	9,314.01	1,163.54	833.30	
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	79,574.13	12,024.71	177,711.41	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,314.01	1,163.54	833.30	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,314.01	1,163.54	833.30	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	70,260.12	10,861.17	176,878.11	
52	TOTAL FUND BALANCE/EQUITY	70,260.12	10,861.17	176,878.11	
53	TOTAL LIABILITIES AND FUND BALANCE	79,574.13	12,024.71	177,711.41	

Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

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)		47,132.13	2,116.08	11,612.89
02	Taxes Receivable - Real and Personal (120-149)				10.95
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		47,132.13	2,116.08	11,623.84
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				10.95
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				10.95
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		47,132.13	2,116.08	11,612.89
52	TOTAL FUND BALANCE/EQUITY		47,132.13	2,116.08	11,612.89
53	TOTAL LIABILITIES AND FUND BALANCE		47,132.13	2,116.08	11,623.84

Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

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)	1,001.96			2,523.98
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,001.96			2,523.98
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)	1,001.96			2,523.98
52	TOTAL FUND BALANCE/EQUITY	1,001.96			2,523.98
53	TOTAL LIABILITIES AND FUND BALANCE	1,001.96			2,523.98



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

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

Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

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)	28,275.18	1,617.78		
02	Taxes Receivable - Real and Personal (120-149)	541.04			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	28,816.22	1,617.78		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	541.04			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	541.04			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	28,275.18	1,617.78		
52	TOTAL FUND BALANCE/EQUITY	28,275.18	1,617.78		
53	TOTAL LIABILITIES AND FUND BALANCE	28,816.22	1,617.78		

Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

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)	34,665.74	41,507.14		
02	Taxes Receivable - Real and Personal (120-149)		246.70		
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	34,665.74	41,753.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		246.70		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		246.70		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	34,665.74	41,507.14		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	34,665.74	41,507.14		
53	TOTAL LIABILITIES AND FUND BALANCE	34,665.74	41,753.84		

Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

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)			40,704.96	
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			40,704.96	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			40,704.96	
52	TOTAL FUND BALANCE/EQUITY			40,704.96	
53	TOTAL LIABILITIES AND FUND BALANCE			40,704.96	



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

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)			294.00	
11	Buildings and Building Improvements (331 & 332)			241,687.00	
12	Machinery and Equipment (341 & 342)			438,229.40	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,523.98
15	Amounts to be Provided (404-406)				5,889.28
20	TOTAL ASSETS AND OTHER DEBITS			680,210.40	8,413.26
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)				
31	Compensated Absences Payable (760)				8,413.26
35	TOTAL LIABILITIES				8,413.26
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			680,210.40	
52	TOTAL FUND BALANCE/EQUITY			680,210.40	
53	TOTAL LIABILITIES AND FUND BALANCE			680,210.40	8,413.26



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FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	188,547.10	180,743.91
1112 District Levy - Personal Property	9,168.30	10,616.82
1113 District Levy - Heavy Motor Vehicles	31.28	30.93
1114 District Levy - Pers Prop/Mobile Homes	1,589.23	502.40
1190 Penalties and Interest on Taxes	843.19	1,534.06
1510 Interest Earnings	3,249.53	2,163.34
1900 Other Revenue from Local Sources	0.00	238.20
3110 Direct State Aid	223,628.74	223,210.12
3115 State Spec Ed Allowable Cost Pymt to Districts	15,810.25	17,051.92
3120 State Guaranteed Tax Base Aid	47,916.69	55,556.28
3440 State HB20/SB417 Prop Tax Reimb	7,318.58	6,255.13
3444 State School Block Grant	28,438.78	27,715.79
4800 Federal Revenue in Lieu of Taxes	895.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-164.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	527,436.67	525,454.35

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	155,147.64	159,825.51
2XX Personal Services - Employee Benefits	16,284.75	16,514.68
3XX Purchased Professional and Technical Services	590.42	328.00
5XX Other Purchased Services	3,014.73	1,857.92
6XX Supplies and Materials	15,372.63	13,998.27
810 Dues and Fees	0.00	1,974.00
8XX Other Expenditures	1,485.13	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,929.28	7,978.39
2XX Personal Services - Employee Benefits	1,068.73	25.91
3XX Purchased Professional and Technical Services	0.00	25.00
5XX Other Purchased Services	87.10	164.75
6XX Supplies and Materials	923.62	2,533.21
8XX Other Expenditures	0.00	110.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	125.00	12.50
5XX Other Purchased Services	127.05	65.70
6XX Supplies and Materials	0.00	10.19



Trustees' Financial Summary

FY2002-03

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14 Fergus County
0282 Denton H S

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				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	5,868.12	5,206.54
		2XX	Personal Services - Employee Benefits	555.77	616.34
		4XX	Purchased Property Services	38.38	0.00
		5XX	Other Purchased Services	25.00	25.00
		6XX	Supplies and Materials	1,740.32	2,070.67
		810	Dues and Fees	0.00	33.90
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	28,432.56	27,326.98
		2XX	Personal Services - Employee Benefits	1,697.47	2,574.93
		3XX	Purchased Professional and Technical Services	5,194.67	9,889.45
		4XX	Purchased Property Services	2,307.24	2,197.35
		5XX	Other Purchased Services	7,643.57	8,725.72
		6XX	Supplies and Materials	16,234.86	16,503.36
		7XX	Property and Equipment Acquisition	164.50	0.00
		810	Dues and Fees	0.00	2,205.99
		8XX	Other Expenditures	2,984.02	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	8,695.23	9,437.25
		2XX	Personal Services - Employee Benefits	594.44	917.29
		6XX	Supplies and Materials	468.42	143.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	15,674.74	12,529.28
		2XX	Personal Services - Employee Benefits	1,460.24	1,479.18
		3XX	Purchased Professional and Technical Services	0.00	150.00
		5XX	Other Purchased Services	1,358.41	1,052.41
		6XX	Supplies and Materials	1,757.18	839.77
		810	Dues and Fees	0.00	25.00
		8XX	Other Expenditures	66.67	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,611.30	24,402.99
		2XX	Personal Services - Employee Benefits	4,944.46	5,067.17
		3XX	Purchased Professional and Technical Services	308.31	348.13
		4XX	Purchased Property Services	15,528.81	31,027.81
		5XX	Other Purchased Services	3,596.36	48.00
		6XX	Supplies and Materials	14,260.81	15,811.69
		7XX	Property and Equipment Acquisition	0.00	7,000.00
		8XX	Other Expenditures	0.00	20.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,829.55	14,404.54



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,123.92	674.23
		5XX	Other Purchased Services	27.60	316.16
		6XX	Supplies and Materials	921.41	1,026.24
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	14.60
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	437.14	491.40
		2XX	Personal Services - Employee Benefits	76.34	73.54
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	1,319.70	1,326.00
		2XX	Personal Services - Employee Benefits	180.61	184.29
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,008.06	1,006.63
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	60.00	0.00
		2XX	Personal Services - Employee Benefits	0.24	0.00
		5XX	Other Purchased Services	53.85	0.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	18,007.63	0.00
		2XX	Personal Services - Employee Benefits	72.58	0.00
		4XX	Purchased Property Services	50.00	0.00
		5XX	Other Purchased Services	1,598.95	0.00
		6XX	Supplies and Materials	3,582.18	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	412.98	0.00
		2XX	Personal Services - Employee Benefits	20.46	0.00
		5XX	Other Purchased Services	23.00	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	20,360.93	0.00
		2XX	Personal Services - Employee Benefits	2,742.14	0.00
		5XX	Other Purchased Services	777.78	0.00
		6XX	Supplies and Materials	1,964.81	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	397.12	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	Business/Marketing				
	27XX	Student Transportation Services			
		1XX Personal Services - Salaries		253.07	0.00
		2XX Personal Services - Employee Benefits		12.32	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX Personal Services - Salaries		0.00	42,187.07
		2XX Personal Services - Employee Benefits		0.00	3,192.92
		4XX Purchased Property Services		0.00	107.78
		5XX Other Purchased Services		0.00	2,326.76
		6XX Supplies and Materials		0.00	8,200.00
	27XX	Student Transportation Services			
		1XX Personal Services - Salaries		0.00	481.13
		2XX Personal Services - Employee Benefits		0.00	22.33
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX Personal Services - Salaries		2,049.66	2,129.54
		2XX Personal Services - Employee Benefits		100.53	74.86
	34XX	Extracurricular - Activities			
		1XX Personal Services - Salaries		14,451.03	9,289.97
		2XX Personal Services - Employee Benefits		58.01	34.51
		3XX Purchased Professional and Technical Services		0.00	898.26
		5XX Other Purchased Services		1,879.40	1,256.79
		6XX Supplies and Materials		61.96	86.73
		8XX Other Expenditures		1,156.50	1,173.90
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX Personal Services - Salaries		3,042.78	3,066.42
		2XX Personal Services - Employee Benefits		150.04	95.75
	35XX	Extracurricular - Athletics			
		1XX Personal Services - Salaries		19,085.74	19,687.83
		2XX Personal Services - Employee Benefits		77.18	49.75
		4XX Purchased Property Services		990.00	0.00
		5XX Other Purchased Services		2,514.97	2,146.08
		6XX Supplies and Materials		7,469.69	7,479.60
		810 Dues and Fees		0.00	1,403.60
		8XX Other Expenditures		1,372.50	0.00
910	Food Services				
	31XX	Food Services			
		1XX Personal Services - Salaries		8,124.25	8,872.98



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,965.23	2,099.05
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	427.22	13.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>515,659.00</u>	<u>528,994.38</u>

Schedule of Changes Worksheet

Beginning Fund Balance	73,800.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	525,454.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	528,994.38	(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)	70,260.12	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	22,626.04	22,427.06
1112	District Levy - Personal Property	1,351.30	1,292.65
1113	District Levy - Heavy Motor Vehicles	3.69	3.84
1114	District Levy - Pers Prop/Mobile Homes	222.03	59.27
1190	Penalties and Interest on Taxes	129.97	192.60
1510	Interest Earnings	798.91	410.47
2220	County On-Schedule Trans Reimb	8,039.17	7,883.93
3210	State On-Schedule Trans Reimb	8,039.16	7,883.94
3440	State HB20/SB417 Prop Tax Reimb	1,017.63	897.54
3444	State School Block Grant	3,528.85	3,439.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>45,756.75</u>	<u>44,490.44</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	6,509.52	6,950.39
2XX	Personal Services - Employee Benefits	212.72	557.88
5XX	Other Purchased Services	24.00	0.00
6XX	Supplies and Materials	329.00	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,639.40	2,682.00
2XX	Personal Services - Employee Benefits	361.20	371.53
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	123.85	196.71
6XX	Supplies and Materials	19.28	871.12
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	24,390.88	22,208.34
2XX	Personal Services - Employee Benefits	2,458.66	2,433.30
3XX	Purchased Professional and Technical Services	280.83	312.55
4XX	Purchased Property Services	714.51	0.00
5XX	Other Purchased Services	2,837.43	3,283.77
6XX	Supplies and Materials	4,389.68	4,561.12
7XX	Property and Equipment Acquisition	0.00	11,500.00
8XX	Other Expenditures	15.00	112.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>45,305.96</u>	<u>56,041.21</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						22,411.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,490.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,041.21	(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)						10,861.17	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton 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	15,588.83	15,999.99
1112 District Levy - Personal Property	819.05	914.55
1113 District Levy - Heavy Motor Vehicles	2.57	2.75
1114 District Levy - Pers Prop/Mobile Homes	138.90	41.20
1190 Penalties and Interest on Taxes	83.80	133.58
1510 Interest Earnings	6,198.03	3,466.67
3440 State HB20/SB417 Prop Tax Reimb	602.44	544.89
3444 State School Block Grant	2,457.07	2,394.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>25,890.69</u>	<u>23,498.23</u>

Schedule of Changes Worksheet

Beginning Fund Balance	153,379.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,498.23	(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)	176,878.11	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

**14 Fergus County
0282 Denton H S**

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,390.76	1,026.06
2240	County Retirement Distribution	49,809.34	53,314.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>52,200.10</u>	<u>54,341.05</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		
	2XX Personal Services - Employee Benefits	22,799.70	23,720.10
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,346.08	1,218.39
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	891.59	791.93
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,255.56	5,108.51
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	1,310.14	1,416.21
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,644.97	2,209.22
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,113.79	3,285.36
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,921.46	2,968.51
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,764.59	2,213.43
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	64.02	71.74
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	193.35	193.56
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6.21	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
310	Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,710.69	0.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	44.78	0.00
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,026.07	0.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	19.87	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,323.49
391	Carl Perkins - Title 2 - Basic Grant				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	8.81	0.00
391	State Career & Technical Ed Entitlement - Agriculture				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	37.53
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	226.06
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,213.92	1,418.56
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	316.90	293.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,073.60	1,843.63
7XX	Extracurricular Athletics and Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	238.66	0.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,094.29	1,201.40



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

**14 Fergus County
0282 Denton H S**

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,059.05	54,540.63
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Schedule of Changes Worksheet

Beginning Fund Balance		47,331.71 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		54,341.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		54,540.63 (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)		47,132.13 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
301 Other Revenue-Unreimbursed Flex	
1900 Other Revenue from Local Sources	320.00
304 Other Revenue-Box Tops and Donations	
1900 Other Revenue from Local Sources	182.64
309 Montana Centennial/KRTV-3-History Teacher Award	
1900 Other Revenue from Local Sources	1,000.00
310 PIR Day Technology Class	
1900 Other Revenue from Local Sources	350.00
311 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,326.00
312 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,040.00
313 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	4,045.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,263.64

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

PRC Program Function Object	2003 Value
309 Montana Centennial/KRTV-3-History Teacher Award	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	400.00
310 PIR Day Technology Class	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	200.00
5XX Other Purchased Services	107.10
310 Subtotal	307.10
311 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	2,326.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
312 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	1,040.00
313 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
4XX Purchased Property Services	42.75
5XX Other Purchased Services	1,228.10
6XX Supplies and Materials	2,774.15
	4,045.00
313 Subtotal	4,045.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,118.10
	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	970.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,263.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,118.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,116.08	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
211 Vo Ed Carl D Perkins-Basic	0.00	0.00	.00
301 Other Revenue-Unreimbursed Flex	320.00	0.00	320.00
302 Other Revenue-D L Deposits	0.00	0.00	.00
303 ACT EXAM REFUND	0.00	0.00	.00
304 Other Revenue-Box Tops and Donations	182.64	0.00	182.64
305 Other Revenue-Endowment Funds	0.00	0.00	.00
306 Other Revenue-MPC Banner	0.00	0.00	.00
307 Community Grant	0.00	0.00	.00
308 Red Ribbon/Drug Free Fund	0.00	0.00	.00
309 Montana Centennial/KRTV-3-History Teacher Award	1,000.00	400.00	600.00
310 PIR Day Technology Class	350.00	307.10	42.90
311 Vo Ed Carl D Perkins-Basic	2,326.00	2326.00	.00
312 Vo Ed Business/Marketing	1,040.00	1040.00	.00
313 Vo Ed Agriculture	4,045.00	4045.00	.00
Total	9,263.64	8,118.10	1,145.54



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	2,759.43	138.46
1112	District Levy - Personal Property	125.18	61.14
1113	District Levy - Heavy Motor Vehicles	0.46	0.00
1114	District Levy - Pers Prop/Mobile Homes	22.23	7.43
1190	Penalties and Interest on Taxes	7.86	15.89
1340	Fees for Adult Education	30.00	0.00
1510	Interest Earnings	396.11	236.99
3440	State HB20/SB417 Prop Tax Reimb	94.07	14.88
3444	State School Block Grant	270.00	263.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,705.34</u>	<u>737.93</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	6XX Supplies and Materials	329.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>329.00</u>	<u>0.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,874.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						737.93	(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)						11,612.89	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton 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	3,050.00	0.00
1510 Interest Earnings	58.27	33.86
3260 State Driver's Education Reimbursement	1,039.81	1,800.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,148.08	1,834.04

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	1,521.00	2,800.00
2XX Personal Services - Employee Benefits	6.08	12.04
4XX Purchased Property Services	590.77	340.00
5XX Other Purchased Services	56.80	492.04
6XX Supplies and Materials	235.14	257.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,409.79	3,901.24

Schedule of Changes Worksheet

Beginning Fund Balance	3,069.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,834.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,901.24	(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)	1,001.96	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton 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	90.33	52.11
5300 Operating Transfers from Other Funds	427.22	13.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	517.55	66.02

Schedule of Changes Worksheet

Beginning Fund Balance	2,457.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,523.98	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	10,535.55	11,157.80
1112 District Levy - Personal Property	362.93	643.57
1113 District Levy - Heavy Motor Vehicles	1.80	1.93
1114 District Levy - Pers Prop/Mobile Homes	70.89	28.92
1190 Penalties and Interest on Taxes	13.22	61.40
1510 Interest Earnings	372.01	461.63
3281 State Technology Aid	107.15	0.00
3440 State HB20/SB417 Prop Tax Reimb	298.38	276.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,761.93	12,631.96

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	658.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	658.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						15,643.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,631.96	(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)						28,275.18	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	19.69
3282 State Flexibility Fund Allocation	0.00	1,598.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,617.78

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,617.78	(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)	1,617.78	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,445.87	715.53
5200 Sale or Compensation for Loss of Assets	1,175.00	446.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,620.87	1,161.64

Schedule of Changes Worksheet

Beginning Fund Balance	33,504.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,161.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,665.74	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

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	4,638.41	4,781.51
1112 District Levy - Personal Property	245.43	273.05
1113 District Levy - Heavy Motor Vehicles	0.76	0.82
1114 District Levy - Pers Prop/Mobile Homes	41.57	12.27
1190 Penalties and Interest on Taxes	23.62	39.45
1510 Interest Earnings	1,403.64	800.80
3440 State HB20/SB417 Prop Tax Reimb	126.56	117.42
3444 State School Block Grant	750.10	731.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,230.09	6,756.35

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,175.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,175.42	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						34,750.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,756.35	(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)						41,507.14	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	99,587.30	78,380.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,587.30	78,380.49

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	88,397.60	74,039.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,397.60	74,039.93

Schedule of Changes Worksheet

Beginning Fund Balance	36,364.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,380.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,039.93	(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)	40,704.96	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	7,139.63	6,377.69
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

FY2002-03

Submit ID: 0282-3089583

14 Fergus County
0282 Denton H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,651.70
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	6,651.70

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,217.05
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,578.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,442.40
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

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,404.54	0.00	0.00	0.00	
280	1XXX	2XX	674.23	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	316.16	0.00	0.00	0.00	
280	1XXX	6XX	1,026.24	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	14.60	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	1,006.63	0.00	0.00	0.00	
Totals			17,442.40	0.00	0.00	0.00	17,442.40



Trustees' Financial Summary

FY2002-03

Submit ID: 0282-3089583

14 Fergus County

0282 Denton H S

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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*