



Trustees' Financial Summary

FY2005-06

Submit ID: 0268-49022497

14 Fergus County

0268 Grass Range Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk MaryAnn Parks

Phone #: (406) 428-2341

(Signature)

(Date)

Chair, Board of Trustees Russ Degner

(Signature)

(Date)

County Superintendent Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
623	Local	LOCAL		
624	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	1440	84.358A
625	Title I, Part A, Improving Basic Programs	FEDERAL	1402683104	84.010A
626	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402681404	84.367
627	Title II, Part D, Ed Technology	FEDERAL	1402686004	84.318
628	Title V, Part A, Innovative Programs	FEDERAL	1402683905	84.298
629	State OTO Energy Cost Relief and Transportation	STATE	2006	State
630	Prior Period Adjustment	LOCAL	2600	



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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)	68,698.37	12,031.75	50,528.41	980.23
02	Taxes Receivable - Real and Personal (120-149)	3,819.24	447.82	769.51	
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	72,517.61	12,479.57	51,297.92	980.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,819.24	447.82	769.51	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,819.24	447.82	769.51	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	68,698.37	12,031.75	50,528.41	980.23
52	TOTAL FUND BALANCE/EQUITY	68,698.37	12,031.75	50,528.41	980.23
53	TOTAL LIABILITIES AND FUND BALANCE	72,517.61	12,479.57	51,297.92	980.23



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		39,160.27	-18,935.93	
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)			25,737.93	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		39,160.27	6,802.00	
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)		39,160.27	6,802.00	
52	TOTAL FUND BALANCE/EQUITY		39,160.27	6,802.00	
53	TOTAL LIABILITIES AND FUND BALANCE		39,160.27	6,802.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,411.73	1,655.30
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			4,411.73	1,655.30
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)			4,411.73	1,655.30
52	TOTAL FUND BALANCE/EQUITY			4,411.73	1,655.30
53	TOTAL LIABILITIES AND FUND BALANCE			4,411.73	1,655.30



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
38	Reserve for Endowments (954)				
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)		4,157.23		
02	Taxes Receivable - Real and Personal (120-149)		233.76		
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		4,390.99		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		233.76		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		233.76		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4,157.23		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		4,157.23		
53	TOTAL LIABILITIES AND FUND BALANCE		4,390.99		



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



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



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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)				
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	13,119.58	67,773.40		
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	13,119.58	67,773.40		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		67,773.40		
23	Warrants Payable (620)	13,119.58			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	13,119.58	67,773.40		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	13,119.58	67,773.40		



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	104,072.79	75,473.87
1112 District Levy - Personal Property	5,561.09	3,951.90
1114 District Levy - Pers Prop/Mobile Homes	4,488.57	3,491.11
1190 Penalties and Interest on Taxes	497.13	418.27
1510 Interest Earnings	1,727.67	2,851.92
1900 Other Revenue from Local Sources	310.06	349.78
3110 Direct State Aid	114,425.35	136,865.46
3115 State Spec Ed Allowable Cost Pymt to Districts	5,445.30	5,825.82
3120 State Guaranteed Tax Base Aid	6,732.00	5,286.56
3440 State HB20/SB417 Prop Tax Reimb	2,071.40	1,374.62
3444 State School Block Grant	25,280.22	25,472.35
3445 State Combined Fund School Block Grant	2,957.84	2,980.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	273,569.42	264,341.98

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	104,724.82	85,869.99
2XX Personal Services - Employee Benefits	22,292.18	13,166.96
3XX Purchased Professional and Technical Services	0.00	450.30
4XX Purchased Property Services	115.00	0.00
5XX Other Purchased Services	883.40	3,680.48
6XX Supplies and Materials	5,352.40	10,793.81
810 Dues and Fees	0.00	33.00
8XX Other Expenditures	172.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,484.00	8,856.00
2XX Personal Services - Employee Benefits	28.20	0.00
6XX Supplies and Materials	155.05	15.22
221X Improvement of Instruction Services		
6XX Supplies and Materials	1,203.95	1,742.12
810 Dues and Fees	635.00	534.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,237.42	5,700.00
2XX Personal Services - Employee Benefits	2,915.00	2,532.00
3XX Purchased Professional and Technical Services	0.00	2,664.31
5XX Other Purchased Services	2,740.55	10,616.88
6XX Supplies and Materials	262.56	100.95



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		810	Dues and Fees	160.00	1,093.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	5,590.40	5,839.68
		2XX	Personal Services - Employee Benefits	1,225.00	1,764.00
		4XX	Purchased Property Services	165.00	340.24
		6XX	Supplies and Materials	1,770.26	720.27
		810	Dues and Fees	178.99	1,100.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	3,810.65	5,957.60
		2XX	Personal Services - Employee Benefits	2,148.35	2,118.00
		3XX	Purchased Professional and Technical Services	1,656.50	2,755.91
		5XX	Other Purchased Services	696.87	2,024.44
		6XX	Supplies and Materials	149.10	1,008.98
		810	Dues and Fees	383.00	642.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	15,739.55	18,716.38
		2XX	Personal Services - Employee Benefits	2,518.10	7,199.72
		3XX	Purchased Professional and Technical Services	0.00	6.00
		4XX	Purchased Property Services	16,293.09	23,904.78
		5XX	Other Purchased Services	189.24	12,000.00
		6XX	Supplies and Materials	14,250.78	13,018.12
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	4,137.10	4,002.92
		2XX	Personal Services - Employee Benefits	26.79	1,120.00
		4XX	Purchased Property Services	72.00	0.00
		6XX	Supplies and Materials	40.83	662.46
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	8,748.03	8,188.89
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	10.00	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,758.00	750.00
		2XX	Personal Services - Employee Benefits	30.00	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	16,425.07	17,090.52
		2XX	Personal Services - Employee Benefits	2,909.21	4,088.00
		4XX	Purchased Property Services	195.00	275.00
		6XX	Supplies and Materials	70.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				263,548.94	283,143.43

Schedule of Changes Worksheet

Beginning Fund Balance					87,499.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					264,341.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					283,143.43	(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)					68,698.37	(5)



Trustees' Financial Summary

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14 Fergus County
0268 Grass Range Elem

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	8,834.35	9,266.86
1112	District Levy - Personal Property	399.58	457.05
1114	District Levy - Pers Prop/Mobile Homes	210.57	375.77
1190	Penalties and Interest on Taxes	9.34	31.37
1510	Interest Earnings	192.52	61.49
2220	County On-Schedule Trans Reimb	18,274.54	26,262.48
3210	State On-Schedule Trans Reimb	18,274.55	26,262.48
3440	State HB20/SB417 Prop Tax Reimb	177.67	166.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46,373.12</u>	<u>62,883.70</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	9,166.66	8,733.31
2XX	Personal Services - Employee Benefits	1,855.00	1,462.00
3XX	Purchased Professional and Technical Services	475.00	162.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,872.00	4,000.40
2XX	Personal Services - Employee Benefits	638.76	788.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	19,180.08	18,083.62
2XX	Personal Services - Employee Benefits	225.00	4,147.20
3XX	Purchased Professional and Technical Services	0.00	270.00
4XX	Purchased Property Services	4,659.68	4,970.73
5XX	Other Purchased Services	1,922.25	5,187.61
6XX	Supplies and Materials	13,196.54	14,051.26
810	Dues and Fees	981.00	165.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>56,171.97</u>	<u>62,021.13</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						11,169.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						62,883.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,021.13	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,031.75	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	10,322.14	15,559.75
1112	District Levy - Personal Property	546.84	722.86
1114	District Levy - Pers Prop/Mobile Homes	433.29	553.49
1190	Penalties and Interest on Taxes	45.49	49.24
1510	Interest Earnings	1,009.27	1,633.41
3440	State HB20/SB417 Prop Tax Reimb	303.73	357.84

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,660.76	18,876.59
--	--	-----------	-----------

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	29,150.00	22,000.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		29,150.00	22,000.00
--	--	-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance				53,651.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				18,876.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				22,000.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				50,528.41	(5)



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12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	61.58	73.98
1611 National School Lunch Program	9,758.05	9,916.15
1900 Other Revenue from Local Sources	572.55	0.00
1970 Services Provided Other Funds	0.00	115.18
3220 State Food Services Match	62.18	0.00
4550 Federal Child Nutrition	16,415.79	17,385.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,870.15	27,491.24

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	8,330.93	7,359.94
4XX Purchased Property Services	333.25	275.00
6XX Supplies and Materials	18,847.81	21,755.08
810 Dues and Fees	283.43	289.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,795.42	29,679.10

Schedule of Changes Worksheet

Beginning Fund Balance		3,168.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		27,491.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		29,679.10	(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)		980.23	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	584.53	1,347.42
2240 County Retirement Distribution	44,200.73	16,017.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,785.26	17,365.22

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,946.07	22,864.88
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,304.04	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,063.51	2,232.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	648.23	195.30
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,129.35	584.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,185.67	961.93
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,138.67	99.82
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	635.88	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	138.90	113.40
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,543.00	4.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,733.32	27,056.16



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					48,851.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,365.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,056.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,160.27	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
623 Local	
1900 Other Revenue from Local Sources	7,451.36
624 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,453.00
625 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	51,379.39
626 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,532.54
627 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,804.00
628 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,068.00
629 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	644.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,333.02

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

PRC Program Function Object	2006 Value
623 Local	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,613.47
624 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	11,453.00
625 Title I, Part A, Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	51,379.39



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
626 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	10,532.54
627 Title II, Part D, Ed Technology	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,804.00
628 Title V, Part A, Innovative Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,068.00
629 State OTO Energy Cost Relief and Transportation	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	644.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00 80,495.13



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,964.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						84,333.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,495.13	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,802.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
623 Local	7,451.36	3,613.47	3,837.89
624 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	11,453.00	11,453.00	0.00
625 Title I, Part A, Improving Basic Programs	51,379.39	51,379.39	0.00
626 Title II, Part A, Teacher/Principal Train/Recruit	10,532.54	10,532.54	0.00
627 Title II, Part D, Ed Technology	1,804.00	1,804.00	0.00
628 Title V, Part A, Innovative Programs	1,068.00	1,068.00	0.00
629 State OTO Energy Cost Relief and Transportation	644.73	644.73	0.00
Total	84,333.02	80,495.13	3,837.89



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3.57	88.48
1910 Rentals	8,659.48	7,305.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,663.05	7,393.73

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	6,711.67	3,926.54
6XX Supplies and Materials	708.11	116.62
8XX Other Expenditures	206.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,625.78	4,043.16

Schedule of Changes Worksheet

Beginning Fund Balance	1,061.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,393.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,043.16	(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)	4,411.73	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	27.41	53.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27.41	53.15

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	571.92	139.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	571.92	139.62

Schedule of Changes Worksheet

Beginning Fund Balance	1,741.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	139.62	(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)	1,655.30	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	1,076.12	1,851.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,076.12</u>	<u>1,851.13</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	1,835.98
6XX Supplies and Materials	910.55	75.33
810 Dues and Fees	0.00	105.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>910.55</u>	<u>2,016.70</u>

Schedule of Changes Worksheet

Beginning Fund Balance		165.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,851.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,016.70 (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)



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29 - Flexibility Fund

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	2,188.23	0.00
6XX Supplies and Materials	550.06	0.00
8XX Other Expenditures	0.00	197.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,738.29	197.24

Schedule of Changes Worksheet

Beginning Fund Balance		197.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		197.24	(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)		0.00	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	4,706.28	4,836.59
1112 District Levy - Personal Property	211.93	239.08
1114 District Levy - Pers Prop/Mobile Homes	111.70	197.21
1190 Penalties and Interest on Taxes	9.45	17.94
1510 Interest Earnings	58.43	188.74
3440 State HB20/SB417 Prop Tax Reimb	94.23	86.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,192.02	5,566.20

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,932.00	6,898.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,932.00	6,898.35

Schedule of Changes Worksheet

Beginning Fund Balance				5,489.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,566.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,898.35	(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)				4,157.23	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	94,725.99
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	1,750.11	8,087.70
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	570.67	436.00
XX	XXX 26XX	41X Energy Utility Services	9,655.62	15,894.47
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,825.82
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,825.82

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,941.66
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,389.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	13,974.27
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	4,002.92	0.00	0.00	0.00	
280	1XXX	2XX	1,120.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	662.46	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	8,188.89	0.00	0.00	0.00	
Totals			13,974.27	0.00	0.00	0.00	13,974.27



Trustees' Financial Summary

FY2005-06

Submit ID: 0268-49022497

14 Fergus County

0268 Grass Range Elem

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0268-49022497

14 Fergus County

0268 Grass Range Elem

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	21,172.50	0.00	0.00	0.00	21,172.50
Buildings	362,559.00	0.00	0.00	0.00	362,559.00
Machinery And Equipment	172,168.50	0.00	23,500.00	15,858.00	179,810.50
Totals at historical cost	555,900.00	0.00	23,500.00	15,858.00	563,542.00
Less Accumulated depreciation for:					
Improvement Accum	1,382.00	0.00	691.00	0.00	2,073.00
Building Accum	296,244.00	0.00	3,327.00	0.00	299,571.00
Machinery And Equipment Accum	88,897.00	0.00	13,796.00	15,858.00	86,835.00
Total accumulated depreciation	386,523.00	0.00	17,814.00	15,858.00	388,479.00
Governmental activities, capital assets, net	169,377.00	0.00	5,686.00	0.00	175,063.00

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0268-49022497

14 Fergus County

0268 Grass Range Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	8,886.14	2,816.26	0.00	0.00	11,702.40	0.00	11,702.40
Total Governmental Activity							
Long-Term Liabilities	8,886.14	2,816.26	0.00	0.00	11,702.40	0.00	11,702.40

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

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