



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County

0269 Grass Range H S

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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County

0269 Grass Range H S

PRC	Title	Project Type	Project Number	CFDA #
222	Vo Ed Agriculture	STATE	0368	State
223	Vo Ed Business/Marketing	STATE	0368	State
224	Vo Ed Family & Consumer Science	STATE	0368	State
225	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402698105BG	84.048A
226	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	4120	84.358B
227	Local	LOCAL		
228	Title I, Part G, Advanced Placement	FEDERAL	1402694006	84.330C
229	Misc Federal Grant from other State Agency	FEDERAL	2004	unknown
230	State OTO Energy Cost Relief and Transportation	STATE	2006	State
231	Prior Period Adjustment	LOCAL	2006	



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range 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)	61,309.33	3,398.12	65,608.68	
02	Taxes Receivable - Real and Personal (120-149)	2,400.67	508.30	753.04	
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	63,710.00	3,906.42	66,361.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,400.67	508.30	753.04	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,400.67	508.30	753.04	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	61,309.33	3,398.12	65,608.68	
52	TOTAL FUND BALANCE/EQUITY	61,309.33	3,398.12	65,608.68	
53	TOTAL LIABILITIES AND FUND BALANCE	63,710.00	3,906.42	66,361.72	



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range 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)		21,014.52	1,256.53	
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		21,014.52	1,256.53	
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)		21,014.52	1,256.53	
52	TOTAL FUND BALANCE/EQUITY		21,014.52	1,256.53	
53	TOTAL LIABILITIES AND FUND BALANCE		21,014.52	1,256.53	



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range 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)	3,735.22		2,470.82	2,054.83
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	3,735.22		2,470.82	2,054.83
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)	3,735.22		2,470.82	2,054.83
52	TOTAL FUND BALANCE/EQUITY	3,735.22		2,470.82	2,054.83
53	TOTAL LIABILITIES AND FUND BALANCE	3,735.22		2,470.82	2,054.83



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range 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

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

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)	296.59			
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	296.59			
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)	296.59			
52	TOTAL FUND BALANCE/EQUITY	296.59			
53	TOTAL LIABILITIES AND FUND BALANCE	296.59			



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range 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)		10,298.01		
02	Taxes Receivable - Real and Personal (120-149)		227.27		
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		10,525.28		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		227.27		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		227.27		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		10,298.01		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		10,298.01		
53	TOTAL LIABILITIES AND FUND BALANCE		10,525.28		



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range 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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range 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	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range 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)	2,023.80		23,718.70	
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	2,023.80		23,718.70	
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	2,023.80		23,718.70	
53	TOTAL LIABILITIES AND FUND BALANCE	2,023.80		23,718.70	



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	57,826.77	47,703.48
1112 District Levy - Personal Property	2,897.96	2,286.56
1114 District Levy - Pers Prop/Mobile Homes	2,359.16	1,981.31
1190 Penalties and Interest on Taxes	260.14	222.84
1510 Interest Earnings	1,542.61	3,034.44
1900 Other Revenue from Local Sources	233.60	218.10
3110 Direct State Aid	223,175.92	227,710.52
3115 State Spec Ed Allowable Cost Pymt to Districts	6,741.80	5,964.53
3120 State Guaranteed Tax Base Aid	93,320.80	80,776.20
3440 State HB20/SB417 Prop Tax Reimb	2,990.66	2,012.63
3444 State School Block Grant	11,460.31	11,547.41
3445 State Combined Fund School Block Grant	2,894.05	2,916.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	405,703.78	386,374.06

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	109,785.55	110,537.02
2XX Personal Services - Employee Benefits	17,490.67	17,374.76
3XX Purchased Professional and Technical Services	100.00	450.30
4XX Purchased Property Services	1,371.82	299.00
5XX Other Purchased Services	871.48	769.13
6XX Supplies and Materials	2,768.12	2,516.82
810 Dues and Fees	0.00	150.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,484.00	8,856.00
2XX Personal Services - Employee Benefits	50.00	0.00
6XX Supplies and Materials	713.59	1,436.72
221X Improvement of Instruction Services		
6XX Supplies and Materials	1,655.54	3,143.80
23XX Support Services - General Administration		
1XX Personal Services - Salaries	24,816.65	21,833.35
2XX Personal Services - Employee Benefits	5,074.10	3,723.00
5XX Other Purchased Services	3,984.71	7,806.94
6XX Supplies and Materials	716.58	600.71
810 Dues and Fees	1,674.00	2,399.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,001.76	9,905.74



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

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				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	1,650.00	2,614.00
		5XX	Other Purchased Services	95.00	20.50
		6XX	Supplies and Materials	1,487.18	1,508.20
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	11,367.95	9,537.04
		2XX	Personal Services - Employee Benefits	1,856.59	1,868.00
		3XX	Purchased Professional and Technical Services	1,420.00	1,190.00
		4XX	Purchased Property Services	102.00	0.00
		5XX	Other Purchased Services	1,477.96	1,334.78
		6XX	Supplies and Materials	1,015.26	512.01
		810	Dues and Fees	435.00	1,325.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	16,536.51	13,660.57
		2XX	Personal Services - Employee Benefits	2,905.17	3,364.00
		3XX	Purchased Professional and Technical Services	620.00	555.00
		4XX	Purchased Property Services	22,495.88	15,710.89
		5XX	Other Purchased Services	55.50	4,170.23
		6XX	Supplies and Materials	4,410.43	17,540.46
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,268.53	7,205.43
		2XX	Personal Services - Employee Benefits	0.00	2,244.00
		5XX	Other Purchased Services	0.00	73.38
		6XX	Supplies and Materials	713.22	264.32
		810	Dues and Fees	50.00	129.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,085.48	3,040.48
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	76,273.52	81,385.00
		2XX	Personal Services - Employee Benefits	11,000.00	16,659.88
		4XX	Purchased Property Services	790.59	849.92
		5XX	Other Purchased Services	86.80	0.00
		6XX	Supplies and Materials	4,550.64	6,752.45
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	124.87	115.07



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	1,766.00	1,100.00
		3XX	Purchased Professional and Technical Services	0.00	600.00
		6XX	Supplies and Materials	98.00	0.00
		810	Dues and Fees	41.25	316.00
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	16,450.76	20,081.65
		3XX	Purchased Professional and Technical Services	1,288.00	1,138.00
		5XX	Other Purchased Services	2,745.05	5,347.81
		6XX	Supplies and Materials	156.54	4,038.54
		810	Dues and Fees	1,617.00	1,600.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	832.87	1,324.95
		2XX	Personal Services - Employee Benefits	450.00	744.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>386,878.12</u>	<u>421,722.85</u>

Schedule of Changes Worksheet

Beginning Fund Balance					96,658.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					386,374.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					421,722.85	(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)					61,309.33	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	8,966.60	10,897.73
1112	District Levy - Personal Property	380.26	493.51
1114	District Levy - Pers Prop/Mobile Homes	201.24	397.36
1190	Penalties and Interest on Taxes	8.73	31.23
1510	Interest Earnings	7.81	19.48
2220	County On-Schedule Trans Reimb	20,926.06	26,225.28
3210	State On-Schedule Trans Reimb	20,926.06	26,225.28
3440	State HB20/SB417 Prop Tax Reimb	339.99	314.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>51,756.75</u>	<u>64,603.96</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	13,749.99	12,945.62
2XX	Personal Services - Employee Benefits	2,782.50	2,124.75
3XX	Purchased Professional and Technical Services	70.00	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,872.00	3,932.80
2XX	Personal Services - Employee Benefits	638.76	748.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	17,291.64	14,980.24
2XX	Personal Services - Employee Benefits	900.00	7,478.00
4XX	Purchased Property Services	3,741.14	901.75
5XX	Other Purchased Services	700.85	4,933.84
6XX	Supplies and Materials	7,992.81	13,633.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>51,739.69</u>	<u>61,678.85</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					473.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,603.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,678.85	(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)					3,398.12	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

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	10,364.02	15,638.69
1112 District Levy - Personal Property	514.64	683.53
1114 District Levy - Pers Prop/Mobile Homes	410.70	526.90
1190 Penalties and Interest on Taxes	42.27	46.05
1510 Interest Earnings	1,220.43	2,013.85
3440 State HB20/SB417 Prop Tax Reimb	486.49	530.87

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>13,038.55</u>	<u>19,439.89</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		
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:	<u>29,150.00</u>	<u>22,000.00</u>
--	------------------	------------------

Schedule of Changes Worksheet

Beginning Fund Balance	68,168.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,439.89	(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)
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)	65,608.68	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

**14 Fergus County
0269 Grass Range H S**

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	505.12	928.95
2240 County Retirement Distribution	48,766.83	30,454.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,271.95	31,383.05

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	15,352.31	36,439.23
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,304.04	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,787.68	5,393.66
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,203.91	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,240.26	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,274.18	0.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,925.14	495.97
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,117.16	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,209.88	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	189.09	17.02
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,826.65	2,010.33



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	87.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,517.74	44,356.21

Schedule of Changes Worksheet

Beginning Fund Balance	33,987.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,383.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,356.21	(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)	21,014.52	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
222 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	489.00
223 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	502.00
224 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,131.00
225 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,824.00
226 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,356.00
228 Title I, Part G, Advanced Placement	
4290 Title I, Part G, Advanced Placement	1,867.00
230 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	685.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,854.03

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

PRC Program Function Object	2006 Value
222 Vo Ed Agriculture	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	489.00
223 Vo Ed Business/Marketing	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	502.00
224 Vo Ed Family & Consumer Science	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,131.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County

0269 Grass Range H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
225 Vo Ed Carl Perkins Basic Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	2,824.00
226 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	13,099.47
228 Title I, Part G, Advanced Placement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,867.00
230 State OTO Energy Cost Relief and Transportation	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	685.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; width: 100px; margin: 0 auto;"> 0.00 20,597.50 </div>



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,854.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,597.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,256.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
222 Vo Ed Agriculture	489.00	489.00	0.00
223 Vo Ed Business/Marketing	502.00	502.00	0.00
224 Vo Ed Family & Consumer Science	1,131.00	1,131.00	0.00
225 Vo Ed Carl Perkins Basic Grant	2,824.00	2,824.00	0.00
226 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	14,356.00	13,099.47	1,256.53
228 Title I, Part G, Advanced Placement	1,867.00	1,867.00	0.00
230 State OTO Energy Cost Relief and Transportation	685.03	685.03	0.00
Total	21,854.03	20,597.50	1,256.53



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	300.00	0.00
1510	Interest Earnings	45.18	111.90
3260	State Driver's Education Reimbursement	753.61	928.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,098.79	1,040.08

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	375.00	475.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		375.00	475.00

Schedule of Changes Worksheet

Beginning Fund Balance				3,170.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,040.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				475.00	(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)				3,735.22	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.22	31.37
1910 Rentals	0.00	2,373.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.22	2,404.37

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	1,486.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,486.88	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	66.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,404.37	(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)	2,470.82	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	29.12	61.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29.12	61.10

Schedule of Changes Worksheet

Beginning Fund Balance	1,993.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61.10	(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)	2,054.83	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	2,068.84	3,038.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,068.84	3,038.14

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	1,255.20
5XX Other Purchased Services	0.00	1,797.30
6XX Supplies and Materials	2,150.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,150.52	3,052.50

Schedule of Changes Worksheet

Beginning Fund Balance	310.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,038.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,052.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	296.59	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

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		
6XX Supplies and Materials	2,805.50	0.00
8XX Other Expenditures	0.00	66.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,805.50	66.72

Schedule of Changes Worksheet

Beginning Fund Balance		66.72 (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		66.72 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

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	4,733.58	4,853.05
1112 District Levy - Personal Property	199.92	225.57
1114 District Levy - Pers Prop/Mobile Homes	105.79	187.66
1190 Penalties and Interest on Taxes	8.79	16.82
1510 Interest Earnings	50.93	223.44
3440 State HB20/SB417 Prop Tax Reimb	178.74	139.28

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>5,277.75</u>	<u>5,645.82</u>
--	-----------------	-----------------

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	588.00
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	1,632.09	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,632.09</u>	<u>588.00</u>
--	-----------------	---------------

Schedule of Changes Worksheet

Beginning Fund Balance	5,240.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,645.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	588.00	(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)	10,298.01	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County

0269 Grass Range H S

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	36.80	73.17
1920 Contributions/Donations from Private Sources	300.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	336.80	373.17

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

PRC Program Function Object	2005 Value	2006 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	500.00	850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	850.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,500.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	373.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	850.00	(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)	2,023.80	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	54,845.70
1700	Student Extracurricular Activity Receipts	65,621.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		65,621.82	54,845.70

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

PRC Program Function Object		2005 Value	2006 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	66,741.16	53,788.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		66,741.16	53,788.75

Schedule of Changes Worksheet

Beginning Fund Balance		22,661.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		54,845.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		53,788.75	(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)		23,718.70	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County

0269 Grass Range H S

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	200,778.02
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	670.86	1,764.06
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,194.24	1,418.92
XX	XXX 26XX	41X Energy Utility Services	17,148.49	10,761.94
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

FY2005-06

Submit ID: 0269-13011387

14 Fergus County
0269 Grass Range H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,964.53
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,964.53

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,987.89
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,588.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	12,827.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County

0269 Grass Range H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	7,205.43	0.00	0.00	0.00	
280	1XXX	2XX	2,244.00	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	73.38	0.00	0.00	0.00	
280	1XXX	6XX	264.32	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,040.48	0.00	0.00	0.00	
Totals			12,827.61	0.00	0.00	0.00	12,827.61



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County

0269 Grass Range H S

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0269-13011387

14 Fergus County

0269 Grass Range H S

Governmental Activities:*	Beginning Balance	Adjustments	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: 0269-13011387

14 Fergus County

0269 Grass Range H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
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.