



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

**14 Fergus County
0281 Denton 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 no later than September 15th. (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*

Certification

Business Manager/Clerk: Stacey Vestal

Phone #: (406) 567-2370

(Signature)

(Date)

Chair, Board of Trustees: Scott Phelps

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY13 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

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
152	Title II Part A	FEDERAL		84.367
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	84.358A	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	014 0281 3113	84.010A
430	Title II Part A	FEDERAL	014 281 3113	84.367



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	64,531.66	13,224.88	71,551.30	5,032.30
02	Taxes Receivable - Real and Personal (120-149)	5,366.11	1,087.68	0.17	
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	69,897.77	14,312.56	71,551.47	5,032.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,366.11	1,087.68	0.17	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,366.11	1,087.68	0.17	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	27.75			
48	Fund Balance for Budget	64,503.91	13,224.88	71,551.30	5,032.30
52	TOTAL FUND BALANCE/EQUITY	64,531.66	13,224.88	71,551.30	5,032.30
53	TOTAL LIABILITIES AND FUND BALANCE	69,897.77	14,312.56	71,551.47	5,032.30



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

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)		34,514.95	-1,776.07	
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)			21,070.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		34,514.95	19,293.93	
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		34,514.95	19,293.93	
52	TOTAL FUND BALANCE/EQUITY		34,514.95	19,293.93	
53	TOTAL LIABILITIES AND FUND BALANCE		34,514.95	19,293.93	



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,956.88	3,383.21
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			6,956.88	3,383.21
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			6,956.88	3,383.21
52	TOTAL FUND BALANCE/EQUITY			6,956.88	3,383.21
53	TOTAL LIABILITIES AND FUND BALANCE			6,956.88	3,383.21



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

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)	8,249.42	6,682.38		167.90
02	Taxes Receivable - Real and Personal (120-149)	330.80			0.12
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	8,580.22	6,682.38		168.02
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	330.80			0.12
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	330.80			0.12
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	8,249.42	6,682.38		167.90
52	TOTAL FUND BALANCE/EQUITY	8,249.42	6,682.38		167.90
53	TOTAL LIABILITIES AND FUND BALANCE	8,580.22	6,682.38		168.02



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,538.88	55,700.13		
02	Taxes Receivable - Real and Personal (120-149)		110.24		
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	1,538.88	55,810.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		110.24		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		110.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,538.88	55,700.13		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,538.88	55,700.13		
53	TOTAL LIABILITIES AND FUND BALANCE	1,538.88	55,810.37		



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (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)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

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)	70,320.86	54,794.74		
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	70,320.86	54,794.74		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	70,320.86	54,794.74		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	70,320.86	54,794.74		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	70,320.86	54,794.74		



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	252,093.63	0.00
1111 District Levy - Real Property	0.00	232,518.58
1112 District Levy - Personal Property	0.00	11,917.78
1114 District Levy - Pers Prop/Mobile Homes	0.00	1,303.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,000.00	0.00
1190 Penalties and Interest on Taxes	2.26	258.40
1510 Interest Earnings	859.07	673.16
1900 Other Revenue from Local Sources	5.00	191.36
3110 Direct State Aid	198,646.84	202,713.16
3111 Quality Educator	27,225.90	21,902.40
3112 At Risk Student	1,825.55	1,746.87
3113 Indian Education For All	1,366.80	1,346.40
3114 American Indian Achievement Gap	2,200.00	2,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	10,867.86	9,007.80
3444 State School Block Grant	36,659.63	43,069.08
3446 SB372 Block Grant Reimbursement	0.00	5,423.92
6100 Material Prior Period Revenue Adjustments	0.00	4.94
7810 Education Jobs Fund	232.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	536,985.52	534,277.15

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	228,639.21	241,839.72
2XX Personal Services - Employee Benefits	38,754.72	43,762.40
3XX Purchased Professional and Technical Services	0.00	470.00
4XX Purchased Property Services	52.50	445.64
5XX Other Purchased Services	0.00	3,522.30
6XX Supplies and Materials	19,308.59	13,934.13
810 Dues and Fees	503.49	1,895.47
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	12,676.62	12,685.54
5XX Other Purchased Services	0.00	261.20
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	2,374.25
6XX Supplies and Materials	204.25	248.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	112.21



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FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	23,100.00	25,337.25
			2XX Personal Services - Employee Benefits	639.94	76.65
			3XX Purchased Professional and Technical Services	851.55	8,242.69
			4XX Purchased Property Services	684.85	566.80
			5XX Other Purchased Services	16,845.39	4,265.10
			6XX Supplies and Materials	3,370.68	1,500.38
			810 Dues and Fees	3,316.18	5,077.27
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,659.30	12,239.04
			2XX Personal Services - Employee Benefits	0.00	2,754.54
			6XX Supplies and Materials	105.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	12,968.88	18,667.61
			2XX Personal Services - Employee Benefits	2,597.84	481.05
			3XX Purchased Professional and Technical Services	4,590.54	5,509.91
			5XX Other Purchased Services	8.00	342.47
			6XX Supplies and Materials	450.15	596.08
			810 Dues and Fees	0.00	13.29
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	26,720.16	20,871.80
			2XX Personal Services - Employee Benefits	7,903.03	6,976.47
			3XX Purchased Professional and Technical Services	1,152.47	733.59
			4XX Purchased Property Services	18,063.04	15,373.54
			5XX Other Purchased Services	22.20	27.35
			6XX Supplies and Materials	33,741.58	14,200.42
			7XX Property and Equipment Acquisition	0.00	6,737.00
			810 Dues and Fees	0.00	17.50
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	32.65
			2XX Personal Services - Employee Benefits	0.00	0.18
			4XX Purchased Property Services	1,582.52	0.00
			6XX Supplies and Materials	1,433.14	1,088.10
		4XXX Facilities Acquisition and Construction Services			
			2XX Personal Services - Employee Benefits	2,723.12	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,578.04	19,922.29
			2XX Personal Services - Employee Benefits	6,434.61	4,681.66
			5XX Other Purchased Services	57.69	338.00
			6XX Supplies and Materials	262.03	3,782.61
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,213.31	1,830.79



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	245.50	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,590.37	6,821.28
			2XX Personal Services - Employee Benefits	1,826.00	1,815.56
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	906.07	1,266.47
			2XX Personal Services - Employee Benefits	20.55	63.04
			5XX Other Purchased Services	0.00	34.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	978.08	943.51
			2XX Personal Services - Employee Benefits	23.32	25.82
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	4,980.00	4,847.88
			2XX Personal Services - Employee Benefits	25.88	61.77
			5XX Other Purchased Services	164.00	328.53
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,459.98	6,317.19
			2XX Personal Services - Employee Benefits	3,008.11	1,782.26
			6XX Supplies and Materials	7,281.58	3,544.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				532,724.06	531,687.22



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						78,099.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						534,277.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						531,687.22	(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	27.75	Less Last Year	16,185.27	(4b)		-16,157.52	
						-16,157.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						64,531.66	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	53,381.65	46,712.53
1112 District Levy - Personal Property	0.00	586.30
1114 District Levy - Pers Prop/Mobile Homes	0.00	266.24
1190 Penalties and Interest on Taxes	0.23	54.24
1510 Interest Earnings	179.33	87.59
2220 County On-Schedule Trans Reimb	17,955.00	14,436.92
3210 State On-Schedule Trans Reimb	17,955.00	14,586.23
3444 State School Block Grant	1,284.26	2,649.20
3445 State Combined Fund School Block Grant	3,384.02	0.00
3446 SB372 Block Grant Reimbursement	0.00	1,155.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,139.49	80,534.31

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,900.00	11,501.67
2XX Personal Services - Employee Benefits	141.42	32.86
25XX Support Services - Business		
1XX Personal Services - Salaries	5,220.00	980.64
2XX Personal Services - Employee Benefits	1,053.78	164.35
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	140.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	31,385.25	29,220.06
2XX Personal Services - Employee Benefits	2,793.48	2,844.45
3XX Purchased Professional and Technical Services	445.80	80.00
4XX Purchased Property Services	4,149.15	1,322.17
5XX Other Purchased Services	0.00	1,807.53
6XX Supplies and Materials	12,524.12	9,719.49
810 Dues and Fees	0.00	280.00
8XX Other Expenditures	30,387.00	15,191.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	98,000.00	73,284.80



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						5,975.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,534.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,284.80	(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)						13,224.88	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	190.17	0.00
1111 District Levy - Real Property	0.00	0.19
1190 Penalties and Interest on Taxes	17.95	0.05
1510 Interest Earnings	744.53	486.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	952.65	487.08

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	1,694.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,694.50

Schedule Of Changes Worksheet

Beginning Fund Balance		72,758.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		487.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,694.50	(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)		71,551.30	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	42.74	20.55
1611 National School Lunch Program	11,626.05	27,599.95
1621 Lunch Sales	18,099.50	0.00
3220 State Food Services Match	0.00	53.90
4550 Federal Child Nutrition	14,670.62	14,392.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,438.91	42,067.27

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	19,224.35	17,349.41
2XX Personal Services - Employee Benefits	6,179.03	3,687.73
4XX Purchased Property Services	1,094.97	179.45
5XX Other Purchased Services	90.41	56.00
6XX Supplies and Materials	19,832.26	18,373.65
810 Dues and Fees	408.59	472.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,829.61	40,118.89

Schedule Of Changes Worksheet

Beginning Fund Balance		3,083.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		42,067.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		40,118.89	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,032.30	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	361.76	265.51
2240 County Retirement Distribution	60,314.35	57,822.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,676.11	58,088.44

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	32,913.97	33,168.39
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,108.16	5,052.47
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,638.71	1,678.59
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,191.95	2,694.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,759.51	2,862.57
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,204.15	4,012.02
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,306.16	2,732.35
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,007.24	935.54
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	91.02	173.70
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	503.42	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	94.13	129.40
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	641.87	664.89
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,724.40	3,245.88



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				58,184.69	57,350.56

Schedule Of Changes Worksheet

Beginning Fund Balance					33,777.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,088.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,350.56 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,514.95 (5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2013 Value
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
3290 State - Other State Grants	1,231.47
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	21,070.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,301.47

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

PRC Program Function Object	2013 Value
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,377.13
6XX Supplies and Materials	7,616.91
412 Subtotal	8,994.04
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,081.70
2XX Personal Services - Employee Benefits	4,988.30
420 Subtotal	21,070.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,064.04



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,056.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,301.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,064.04	(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)						19,293.93	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,231.47	8,994.04	-7,762.57
420 Title I, Part A, Improving Basic Programs	21,070.00	21,070.00	0.00
Total	<u>22,301.47</u>	<u>30,064.04</u>	<u>-7,762.57</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	57.55	10.09
1910 Rentals	1,968.00	520.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,025.55	530.09

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 4XX Purchased Property Services	46.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		6,426.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		530.09	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,956.88	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	34.57	5.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34.57	5.31

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,377.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.31 (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)	3,383.21	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	15,299.13	0.00
1111 District Levy - Real Property	0.00	14,182.12
1112 District Levy - Personal Property	0.00	728.74
1114 District Levy - Pers Prop/Mobile Homes	0.00	79.87
1190 Penalties and Interest on Taxes	0.15	15.55
1510 Interest Earnings	165.23	82.77
3281 State Technology Aid	509.31	497.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,973.82	15,586.25

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	5,189.95	12,110.92
6XX Supplies and Materials	8,377.93	10,408.43
810 Dues and Fees	0.00	17.50
222X Educational Media Services		
1XX Personal Services - Salaries	3,250.00	0.00
2XX Personal Services - Employee Benefits	16.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,834.75	22,536.85

Schedule Of Changes Worksheet

Beginning Fund Balance	15,200.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,586.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,536.85	(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)	8,249.42	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	66.69	44.86
1900 Other Revenue from Local Sources	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	566.69	44.86

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	25.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	25.84

Schedule Of Changes Worksheet

Beginning Fund Balance	6,663.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25.84	(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)	6,682.38	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	134.95	0.00
1510 Interest Earnings	1.26	0.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	136.21	0.27

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	167.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.27	(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)	167.90	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	15.73	2.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15.73	2.41

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,536.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,538.88	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	5,037.76	5,009.56
1190 Penalties and Interest on Taxes	0.02	5.06
1510 Interest Earnings	445.83	342.96
1900 Other Revenue from Local Sources	1,629.50	0.00
3445 State Combined Fund School Block Grant	0.00	3,890.73
3447 SB372 Combined Block Grant Reimbursement	0.00	428.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,113.11	9,677.11

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	306.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	306.66

Schedule Of Changes Worksheet

Beginning Fund Balance	46,329.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,677.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	306.66	(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)	55,700.13	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	6,059.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	6,590.37	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	228,639.21	263,364.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	25.95	1,184.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	10,355.96	8,871.33
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

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,007.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,007.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,002.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,971.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,555.35
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

FY2012-13

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14 Fergus County
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,922.29	0.00	0.00	0.00	
280	1XXX	2XX	4,681.66	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	338.00	0.00	0.00	0.00	
280	1XXX	6XX	3,782.61	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,830.79	0.00	0.00	0.00	
Totals			30,555.35	0.00	0.00	0.00	30,555.35

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 FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0281-89974473

14 Fergus County
0281 Denton Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	294.00	0.00	0.00	0.00	294.00
Buildings	512,407.00	0.00	0.00	0.00	512,407.00
Machinery and Equipment	258,109.57	0.00	0.00	0.00	258,109.57
Totals at Historical Cost	770,810.57	0.00	0.00	0.00	770,810.57
Less Accumulated Depreciation For:					
Building Accum	330,821.90	0.00	0.00	0.00	330,821.90
Machinery and Equipment Accum	174,227.60	0.00	0.00	0.00	174,227.60
Total Accumulated Depreciation	505,049.50	0.00	0.00	0.00	505,049.50
Governmental Activities, Capital Assets, net	265,761.07	0.00	0.00	0.00	265,761.07

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

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

Depreciation by Function for FY2013	Governmental	Business-Type	Adjustments
	Activities	Activities	
Unallocated	37,985.25	0.00	0.00
Total Depreciation for FY2013	37,985.25	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

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14 Fergus County
0281 Denton Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	16,260.20	0.00	0.00	2,038.41	14,221.79	0.00	14,221.79
Total Governmental Activity							
Long-Term Liabilities	16,260.20	0.00	0.00	2,038.41	14,221.79	0.00	14,221.79

* 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.