



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0268-34904193**

**14 Fergus County  
0268 Grass Range Elem**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction 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:** Jamie Goss **Phone #:** (406) 428-2341

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Margie Matovich

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Rhonda Long

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

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: 0268-34904193**

**14 Fergus County  
0268 Grass Range Elem**

## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
113	SB 348 Transfer for school safety	STATE	5301	
190	Local	LOCAL		
329	Miscellaneous State Grant	STATE	3290	State
365	State OTO Indian Education for All	STATE	3650OTO	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	to 2017	state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A103275	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A113275	84.358A
432	Title III Part A English Language Acquisition	FEDERAL	2012-13	84.365A
465	Miscellaneous State Grant	STATE	AYP	State
493	Aggregate Reim/Indirects	LOCAL	4930	Local
494	Title I - Schoolwide	FEDERAL	014-0268-3213	Federal



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	73,686.85	30,955.26	104,770.90	10,056.91
02	Taxes Receivable - Real and Personal (120-149)	11,515.50	3,383.55	938.93	
03	Taxes Receivable - Protested (150-159)	26,111.01	7,307.34	3,299.35	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	111,313.36	41,646.15	109,009.18	10,056.91
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	37,626.51	10,690.89	4,238.28	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	37,626.51	10,690.89	4,238.28	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	37,729.09			6,611.32
48	Fund Balance for Budget	35,957.76	30,955.26	104,770.90	3,445.59
52	<b>TOTAL FUND BALANCE/EQUITY</b>	73,686.85	30,955.26	104,770.90	10,056.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	111,313.36	41,646.15	109,009.18	10,056.91



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		18,669.34	83,886.68	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		18,669.34	83,886.68	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			139.16	
48	Fund Balance for Budget		18,669.34	83,747.52	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		18,669.34	83,886.68	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		18,669.34	83,886.68	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,015.03	2,949.51
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,015.03	2,949.51
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,015.03	2,949.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,015.03	2,949.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,015.03	2,949.51



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,641.78	9,466.20		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,641.78	9,466.20		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,641.78	9,466.20		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,641.78	9,466.20		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,641.78	9,466.20		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		33,412.00		
02	Taxes Receivable - Real and Personal (120-149)		0.20		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		33,412.20		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		0.20		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		0.20		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		33,412.00		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		33,412.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		33,412.20		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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))
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,430.22	50,972.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,430.22	50,972.52		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	3,430.22	50,972.52		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	3,430.22	50,972.52		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,430.22	50,972.52		



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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
1111 District Levy - Real Property	129,035.24	129,150.51
1112 District Levy - Personal Property	5,951.15	6,214.82
1114 District Levy - Pers Prop/Mobile Homes	3,177.05	3,411.07
1190 Penalties and Interest on Taxes	525.28	241.57
1510 Interest Earnings	1,250.80	1,089.10
1900 Other Revenue from Local Sources	5.00	0.00
3110 Direct State Aid	160,243.19	163,654.21
3111 Quality Educator	18,632.25	18,632.25
3112 At Risk Student	1,996.54	2,011.05
3113 Indian Education For All	795.60	1,040.40
3115 State Spec Ed Allowable Cost Pymt to Districts	6,444.64	8,615.70
3120 State Guaranteed Tax Base Aid	27,237.92	30,533.38
3444 State School Block Grant	26,455.12	30,730.00
3446 SB372 Block Grant Reimbursement	0.00	2,829.68
7810 Education Jobs Fund	155.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>381,905.13</b>	<b>398,153.74</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	93,231.37	123,695.57
2XX Personal Services - Employee Benefits	27,690.09	23,618.54
3XX Purchased Professional and Technical Services	4,502.75	3,847.89
5XX Other Purchased Services	828.74	1,236.08
6XX Supplies and Materials	14,000.17	10,793.98
810 Dues and Fees	1,500.00	1,950.00
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	30.00	0.00
6XX Supplies and Materials	391.21	302.08
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	8,187.64	5,314.63
2XX Personal Services - Employee Benefits	2,981.43	2,486.95
5XX Other Purchased Services	242.54	0.00
6XX Supplies and Materials	191.37	1,682.24
810 Dues and Fees	1,430.35	1,384.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	20,041.64	26,831.36
2XX Personal Services - Employee Benefits	2,380.00	2,583.89
3XX Purchased Professional and Technical Services	969.50	524.75



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	561.90	233.16
			6XX Supplies and Materials	160.25	90.95
			810 Dues and Fees	1,759.50	1,403.93
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	9,221.69	8,115.66
			2XX Personal Services - Employee Benefits	3,570.00	3,752.12
			3XX Purchased Professional and Technical Services	528.67	243.00
			6XX Supplies and Materials	940.62	907.43
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	6,515.60	6,801.01
			2XX Personal Services - Employee Benefits	5,122.00	3,156.25
			3XX Purchased Professional and Technical Services	3,995.44	4,231.50
			5XX Other Purchased Services	1,142.66	1,529.33
			6XX Supplies and Materials	775.34	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	17,019.08	18,557.18
			2XX Personal Services - Employee Benefits	1,188.00	4,867.43
			4XX Purchased Property Services	43,319.64	58,710.43
			5XX Other Purchased Services	6,737.20	7,110.34
			6XX Supplies and Materials	8,225.65	5,453.96
			810 Dues and Fees	420.00	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	7,326.76	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	5,334.00	8,287.92
			2XX Personal Services - Employee Benefits	4,165.00	4,395.18
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	9,871.70	10,556.17
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	7,445.88	10,914.23
			2XX Personal Services - Employee Benefits	0.00	78.39
			3XX Purchased Professional and Technical Services	0.00	70.00
			5XX Other Purchased Services	580.71	0.00
			6XX Supplies and Materials	1,375.75	0.00
			810 Dues and Fees	1,660.00	1,525.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	15,972.01	13,652.88
			2XX Personal Services - Employee Benefits	4,183.00	403.62



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			4XX Purchased Property Services	39.00	0.00
			6XX Supplies and Materials	746.34	0.00
			810 Dues and Fees	141.60	0.00
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			4XX Purchased Property Services	0.00	5,855.00
			6XX Supplies and Materials	0.00	80.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	1,162.36	0.00
<b>113</b>	<b>SB 348 Transfer for school safety</b>				
	<b>998 School Safety Transfers to Building Reserve Fund</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			911 School Safety Transfer to Building Reserve Fund	0.00	9,765.00
<b>910</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	27,785.30	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				377,591.45	396,999.03

### Schedule Of Changes Worksheet

Beginning Fund Balance					63,005.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					398,153.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					396,999.03	(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	37,729.09	Less Last Year	28,202.33	(4b)	9,526.76	
					9,526.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,686.85	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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
1111 District Levy - Real Property	34,555.31	37,920.36
1112 District Levy - Personal Property	1,562.94	1,797.42
1114 District Levy - Pers Prop/Mobile Homes	815.80	975.80
1190 Penalties and Interest on Taxes	131.48	67.78
1510 Interest Earnings	191.97	121.64
2220 County On-Schedule Trans Reimb	17,775.18	17,160.44
3210 State On-Schedule Trans Reimb	17,775.19	17,062.94
3444 State School Block Grant	0.00	1,160.97
3446 SB372 Block Grant Reimbursement	0.00	768.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>72,807.87</b>	<b>77,035.84</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	9,533.34	11,559.16
2XX Personal Services - Employee Benefits	1,190.00	1,289.09
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	3,486.60	3,203.59
2XX Personal Services - Employee Benefits	2,436.00	1,869.32
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	19,008.34	15,963.39
2XX Personal Services - Employee Benefits	9,520.00	13,930.73
3XX Purchased Professional and Technical Services	99.00	191.80
4XX Purchased Property Services	10,084.84	3,389.47
5XX Other Purchased Services	4,393.26	3,440.43
6XX Supplies and Materials	16,377.17	16,235.81
810 Dues and Fees	99.50	361.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>76,228.05</b>	<b>71,433.79</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						25,353.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,035.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						71,433.79 (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)						30,955.26 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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
1111 District Levy - Real Property	19,744.93	10,610.43
1112 District Levy - Personal Property	844.11	597.75
1114 District Levy - Pers Prop/Mobile Homes	432.06	361.83
1190 Penalties and Interest on Taxes	71.89	30.64
1510 Interest Earnings	882.93	528.67
1900 Other Revenue from Local Sources	423.50	0.00
5200 Sale or Compensation for Loss of Assets	0.00	7,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>22,399.42</b>	<b>19,129.32</b>

### 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	26,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>26,000.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		85,641.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19,129.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		104,770.90	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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	133.78	110.79
1611 National School Lunch Program	9,248.55	8,248.54
1632 Daily Adult Sales	2,625.55	2,092.41
1900 Other Revenue from Local Sources	441.00	321.00
3220 State Food Services Match	0.00	37.91
4550 Federal Child Nutrition	20,334.14	20,066.39

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32,783.02	30,877.04
------------------------------------------------------------------------------------------	-----------	-----------

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

PRC Program Function Object	2012 Value	2013 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	0.00	2,764.18
2XX Personal Services - Employee Benefits	0.00	8,522.21
3XX Purchased Professional and Technical Services	0.00	150.00
4XX Purchased Property Services	375.00	11,666.50
5XX Other Purchased Services	0.00	450.08
6XX Supplies and Materials	21,757.89	25,575.70
810 Dues and Fees	1,458.31	1,901.18

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,591.20	51,029.85
--------------------------------------------------------------------------------------------	-----------	-----------

### Schedule Of Changes Worksheet

Beginning Fund Balance	23,598.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,877.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,029.85	(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                      6,611.32    Less Last Year                      0.00                      (4b)                      6,611.32		
Ending Fund Balance (1 + 2 - 3 + 4)	6,611.32	(4)
	10,056.91	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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	151.04	144.34
2240 County Retirement Distribution	42,000.00	41,072.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	42,151.04	41,216.57

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	17,402.06	18,604.04
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	1,073.76	841.76
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,494.65	12,476.89
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	978.07	894.91
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,470.44	1,478.89
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	2,266.89	2,632.86
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,685.69	1,992.66
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	607.07	1,054.51
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	919.22	1,287.70
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	2,234.13	2,310.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	34,131.98	43,575.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						21,027.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,216.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,575.00	(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)						18,669.34	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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
<b>190 Local</b>	
1900 Other Revenue from Local Sources	7,085.11
<b>329 Miscellaneous State Grant</b>	
3290 State - Other State Grants	1,006.93
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,223.00
<b>413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,740.95
<b>432 Title III Part A English Language Acquisition</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	139.16
<b>493 Aggregate Reim/Indirects</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,468.76
<b>494 Title I - Schoolwide</b>	
4940 Schoolwide Program	50,664.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	75,327.91

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

PRC Program Function Object	2013 Value
<b>190 Local</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	5.73
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,869.33
2XX Personal Services - Employee Benefits	2,302.24
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	51.43
<b>412 Subtotal</b>	13,223.00
<b>413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	1,740.95
<b>432 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
<b>432 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	139.16
<b>465 Miscellaneous State Grant</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>23XX Support Services - General Administration</b>	
1XX Personal Services - Salaries	5,767.25
2XX Personal Services - Employee Benefits	514.72
<b>465 Subtotal</b>	6,281.97
<b>494 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	33,749.97
2XX Personal Services - Employee Benefits	15,496.70
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	1,417.33
<b>494 Subtotal</b>	50,664.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	72,054.81

#### Schedule Of Changes Worksheet

Beginning Fund Balance	80,474.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,327.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,054.81	(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	139.16	
Less Last Year	0.00	(4b)
		139.16 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	83,886.68	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 Local	7,085.11	5.73	7,079.38
329 Miscellaneous State Grant	1,006.93	0.00	1,006.93
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,223.00	13,223.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,740.95	1,740.95	0.00
432 Title III Part A English Language Acquisition	139.16	139.16	0.00
465 Miscellaneous State Grant	0.00	6,281.97	-6,281.97
493 Aggregate Reim/Indirects	1,468.76	0.00	1,468.76
494 Title I - Schoolwide	50,664.00	50,664.00	0.00
<b>Total</b>	<b>75,327.91</b>	<b>72,054.81</b>	<b>3,273.10</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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	80.92	36.90
1910 Rentals	2,050.00	7,110.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,130.92	7,146.90

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	2,691.97	5,381.62
5XX Other Purchased Services	32.64	49.95
6XX Supplies and Materials	19.66	846.96
8XX Other Expenditures	0.00	1,119.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,744.27	7,397.67

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,265.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,146.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,397.67 (3)
Increase/Decrease of Reserve for Inventories	
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00	
Increase/Decrease of Reserve for Encumbrances	
This Year                      0.00    Less Last Year                      0.00                      (4b)                      0.00	
	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,015.03 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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	33.13	26.53
5300 Operating Transfers from Other Funds	1,162.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,195.49	26.53

#### 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	0.00	2,150.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,150.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,072.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,150.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,949.51	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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
3281 State Technology Aid	337.63	403.44
3445 State Combined Fund School Block Grant	0.00	3,746.95
3447 SB372 Combined Block Grant Reimbursement	0.00	431.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	337.63	4,581.73

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,060.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,581.73	(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)					5,641.78	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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	68.41	50.68
3445 State Combined Fund School Block Grant	3,095.31	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,163.72	50.68

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,415.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.68	(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)	9,466.20	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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
1111 District Levy - Real Property	211.13	0.00
1190 Penalties and Interest on Taxes	2.10	0.00
1510 Interest Earnings	203.26	126.61
<b>113 SB 348 Transfer for school safety</b>		
5301 School Safety and Security Transfer	0.00	9,765.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	416.49	9,891.61

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		23,520.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,891.61	(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)		33,412.00	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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	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	131,560.03	135,749.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,924.89	1,576.83
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	298.20	262.38
XX	XXX 26XX 41X	Energy Utility Services	15,301.01	16,509.76
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	3,017.50	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,750.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	2,559.26	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: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,656.63
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,656.63

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,552.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,025.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,239.27
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, 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

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	8,287.92	0.00	0.00	0.00	
280	1XXX	2XX	4,395.18	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	10,556.17	0.00	0.00	0.00	
<b>Totals</b>			23,239.27	0.00	0.00	0.00	23,239.27

*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: 0268-34904193

14 Fergus County  
0268 Grass Range Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
*** Land	7,355.00	7,355.00	0.00	0.00	14,710.00
*** Land Improvements	13,817.50	13,817.50	0.00	0.00	27,635.00
*** Buildings	384,716.50	384,716.50	0.00	0.00	769,433.00
*** Machinery and Equipment	182,063.76	182,063.76	92,000.00	56,950.00	399,177.52
Totals at Historical Cost	587,952.76	587,952.76	92,000.00	56,950.00	1,210,955.52
Less Accumulated Depreciation For:					
*** Improvement Accum	6,217.87	6,217.87	1,683.51	0.00	14,119.25
*** Building Accum	317,736.15	317,736.15	6,420.30	0.00	641,892.60
*** Machinery and Equipment Accum	132,886.78	132,886.78	41,789.32	56,950.00	250,612.88
Total Accumulated Depreciation	456,840.80	456,840.80	49,893.13	56,950.00	906,624.73
Governmental Activities, Capital Assets, net	131,111.96	131,111.96	42,106.87	0.00	304,330.79

\* 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.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0268-34904193

14 Fergus County  
0268 Grass Range 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-
<b>Governmental Activities*</b>							
Compensated Absences	21,989.66	0.00	2,150.00	4,577.41	15,262.25	0.00	15,262.25
Other Post Employment Benefits	5,632.50	0.00	0.00	3,084.00	2,548.50	0.00	2,548.50
Total Governmental Activity							
Long-Term Liabilities	27,622.16	0.00	2,150.00	7,661.41	17,810.75	0.00	17,810.75

\* 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.