



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

**14 Fergus County
0259 Fergus H S**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Mike Waterman

Phone #: (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Dave Byerly

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY10 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

FY2009-10

Submit ID: 0259-86183617

14 Fergus County

0259 Fergus H S

Project Reporter Codes

| PRC | Title | Project Type | Project Number | CFDA # |
|-----|--|--------------|-----------------|---------|
| 102 | Garfield Donations | LOCAL | 102 | |
| 103 | Highland Park Donation | LOCAL | 103 | |
| 104 | Lewis & Clark Donations | LOCAL | 104 | |
| 105 | Lewistown Jr High Donations | LOCAL | 105 | |
| 106 | Fergus High Donations | LOCAL | 2009 | |
| 110 | Lincoln Donations | LOCAL | 2009 | |
| 128 | County Schools Technology Services | LOCAL | 128 | |
| 217 | ABE (Adult Basic Ed) | FEDERAL | 2010 | 84.002 |
| 218 | Aggregate Reim/Indirects | LOCAL | GED | Local |
| 224 | Bus Driver Symposium | LOCAL | 224 | |
| 252 | Classified Council | LOCAL | 2009 | |
| 262 | Maintenance OTO Dollars | STATE | 262 | |
| 281 | Alweis Scholarship | LOCAL | 281 | |
| 327 | Advancing Agriculture Education Program | STATE | ADVANCING AG ED | NA |
| 361 | Services for Significant Needs Students | STATE | 2010 | State |
| 365 | Indian Ed for All | STATE | 2009 | |
| 370 | Deferred Maintenance & Energy Efficiency | STATE | STATE | NA |
| 371 | Quick Start Energy Grants | STATE | 2010 | state |
| 390 | Career and Technical Ed | STATE | 2009 | |
| 451 | Vo Ed Carl Perkins Basic Grant | FEDERAL | 1402598109BG | 84.048A |
| 472 | Vo Ed Carl Perkins Tech Prep | FEDERAL | 472 | 84.243A |
| 473 | Public Health Emergency Preparedness | FEDERAL | | 93.069 |
| 551 | Adult Basic Ed - State | STATE | WIA PEP TALK | State |
| 633 | District Reimbursements | LOCAL | 2009 | |
| 750 | ARRA - IDEA Part B (Trans from Coop) | FEDERAL | | 84.931 |
| 751 | ARRA - IDEA Part B (Trans from Coop) | FEDERAL | | 84.931 |
| 753 | ARRA - IDEA Part B (Trans from Coop) | FEDERAL | | 84.931 |
| 824 | EOCM | LOCAL | 824 | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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) | 459,998.05 | 310,387.36 | 492,592.44 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 73,872.46 | 16,343.91 | 3,183.67 | |
| 03 | Taxes Receivable - Protested (150-159) | 38,194.00 | 8,042.89 | 1,442.44 | |
| 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 | 572,064.51 | 334,774.16 | 497,218.55 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 112,066.46 | 24,386.80 | 4,626.11 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 112,066.46 | 24,386.80 | 4,626.11 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 155,163.40 | | | |
| 48 | Fund Balance for Budget (961-970) | 304,834.65 | 310,387.36 | 492,592.44 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 459,998.05 | 310,387.36 | 492,592.44 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 572,064.51 | 334,774.16 | 497,218.55 | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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) | 342.01 | 250,633.52 | 96,501.51 | 14,367.13 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 61.13 | | | 2,312.40 |
| 03 | Taxes Receivable - Protested (150-159) | 101.32 | | | 1,350.32 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 30,514.81 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 504.46 | 250,633.52 | 127,016.32 | 18,029.85 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 162.45 | | 10.74 | 3,662.72 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 162.45 | | 10.74 | 3,662.72 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | 14,426.00 | |
| 48 | Fund Balance for Budget (961-970) | 342.01 | 250,633.52 | 112,579.58 | 14,367.13 |
| 52 | TOTAL FUND BALANCE/EQUITY | 342.01 | 250,633.52 | 127,005.58 | 14,367.13 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 504.46 | 250,633.52 | 127,016.32 | 18,029.85 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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) | 30,797.26 | | 7,658.20 | 24,932.66 |
| 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) | 4,320.00 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 35,117.26 | | 7,658.20 | 24,932.66 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 35,117.26 | | 7,658.20 | 24,932.66 |
| 52 | TOTAL FUND BALANCE/EQUITY | 35,117.26 | | 7,658.20 | 24,932.66 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 35,117.26 | | 7,658.20 | 24,932.66 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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) | 161,042.88 | | | |
| 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 | 161,042.88 | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 161,042.88 | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 161,042.88 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 161,042.88 | | | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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) | 68,730.15 | 76,074.61 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 4,086.62 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 2,154.49 | | | |
| 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 | 74,971.26 | 76,074.61 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 6,241.11 | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 6,241.11 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget (961-970) | 68,730.15 | 76,074.61 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 68,730.15 | 76,074.61 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 74,971.26 | 76,074.61 | | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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) | 64,782.35 | 510,222.36 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 7,187.55 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 3,901.74 | | |
| 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 | 64,782.35 | 521,311.65 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 11,089.29 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 11,089.29 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget (961-970) | 64,782.35 | 510,222.36 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 64,782.35 | 510,222.36 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 64,782.35 | 521,311.65 | | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Balance Sheet

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

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Instructional Materials Ctr Internal Service (76) | Miscellaneous Internal Service Fund (77) | Self Insurance Fund - Health (78) | Self Insurance Fund - Liability (79) |
|---------------------------------------|--|---|--|---|--|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget (961-970) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Private Purpose Trust (spend interest only) (81) | Interlocal Agreement Fund (82) | Student Extracurricular (84) | Private Purpose Trust (spend principal & (85) |
|---------------------------------------|--|--|--------------------------------------|------------------------------------|---|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 90,546.03 | 72,952.24 | 177,310.46 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | 16,300.00 | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 106,846.03 | 72,952.24 | 177,310.46 | |
| 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 | 106,846.03 | 72,952.24 | 177,310.46 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 106,846.03 | 72,952.24 | 177,310.46 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 106,846.03 | 72,952.24 | 177,310.46 | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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) | | | | |
| 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

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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) | | 9,000.00 | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 9,000.00 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | | | | |
| 24 | Other Current Liabilities (621-679) | | 9,000.00 | | |
| 35 | TOTAL LIABILITIES | | 9,000.00 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 9,000.00 | | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|---------------------|---------------------|
| 1111 District Levy - Real Property | 842,178.81 | 859,824.69 |
| 1112 District Levy - Personal Property | 51,075.27 | 110,345.50 |
| 1114 District Levy - Pers Prop/Mobile Homes | 6,752.96 | 20,491.07 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 70,444.65 | 12,613.12 |
| 1190 Penalties and Interest on Taxes | 7,029.51 | 3,456.83 |
| 1510 Interest Earnings | 17,807.44 | 7,317.15 |
| 1900 Other Revenue from Local Sources | 0.00 | 75.00 |
| 1945 Fees - Users/Resale of Supplies | 0.00 | 199.00 |
| 3110 Direct State Aid | 1,292,879.33 | 1,217,024.64 |
| 3111 Quality Educator | 100,611.11 | 100,921.39 |
| 3112 At Risk Student | 8,084.13 | 0.00 |
| 3113 Indian Education For All | 9,118.80 | 8,894.40 |
| 3114 American Indian Achievement Gap | 3,000.00 | 2,800.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 98,686.77 | 107,018.87 |
| 3117 State Tuition for State Placement | 1,380.60 | 0.00 |
| 3120 State Guaranteed Tax Base Aid | 591,995.92 | 602,065.73 |
| 3444 State School Block Grant | 142,859.39 | 143,945.12 |
| 3730 HB645 State Special Education Allowable Costs | 0.00 | 3,602.63 |
| 6100 Material Prior Period Revenue Adjustments | 3,297.47 | -706.65 |
| 7800 ARRA - State Fiscal Stabilization Fund | 0.00 | 85,797.54 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,247,202.16 | 3,285,686.03 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 886,023.43 | 896,044.60 |
| 2XX Personal Services - Employee Benefits | 112,569.99 | 130,530.46 |
| 3XX Purchased Professional and Technical Services | 0.00 | 442.50 |
| 4XX Purchased Property Services | 4,335.70 | 7,508.11 |
| 5XX Other Purchased Services | 2,505.80 | 1,004.60 |
| 6XX Supplies and Materials | 127,313.94 | 56,000.90 |
| 7XX Property and Equipment Acquisition | 0.00 | 15,750.00 |
| 810 Dues and Fees | 1,161.00 | 568.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 129,504.42 | 113,250.82 |
| 2XX Personal Services - Employee Benefits | 14,029.19 | 12,145.91 |
| 3XX Purchased Professional and Technical Services | 31,944.72 | 17,880.00 |
| 5XX Other Purchased Services | 675.00 | 711.00 |
| 6XX Supplies and Materials | 3,035.62 | 2,123.26 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2009 Value | 2010 Value |
|-----|--|---|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 21XX Support Services - Students | | | |
| | | | 810 Dues and Fees | 0.00 | 180.00 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 1XX Personal Services - Salaries | 495.00 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 2.86 | 0.00 |
| | | | 3XX Purchased Professional and Technical Services | 390.00 | 0.00 |
| | | | 5XX Other Purchased Services | 1,299.03 | 1,736.05 |
| | | | 6XX Supplies and Materials | 806.32 | 616.51 |
| | | 222X Educational Media Services | | | |
| | | | 1XX Personal Services - Salaries | 39,403.95 | 41,312.22 |
| | | | 2XX Personal Services - Employee Benefits | 7,974.05 | 8,613.49 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 2,819.00 |
| | | | 6XX Supplies and Materials | 18,271.59 | 67,420.95 |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 35,327.98 | 33,345.36 |
| | | | 2XX Personal Services - Employee Benefits | 5,332.62 | 5,268.22 |
| | | | 3XX Purchased Professional and Technical Services | 4,568.10 | 2,964.66 |
| | | | 4XX Purchased Property Services | 38.90 | 113.87 |
| | | | 5XX Other Purchased Services | 4,763.76 | 5,486.74 |
| | | | 6XX Supplies and Materials | 2,551.57 | 2,044.14 |
| | | | 810 Dues and Fees | 2,325.18 | 2,457.18 |
| | | | 820 Judgements Against the School District | 0.00 | 1,262.38 |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 212,544.65 | 220,186.29 |
| | | | 2XX Personal Services - Employee Benefits | 40,858.13 | 37,350.59 |
| | | | 3XX Purchased Professional and Technical Services | 109.00 | 744.00 |
| | | | 4XX Purchased Property Services | 423.08 | 513.55 |
| | | | 5XX Other Purchased Services | 5,584.86 | 6,198.05 |
| | | | 6XX Supplies and Materials | 14,124.32 | 10,203.78 |
| | | | 810 Dues and Fees | 1,026.00 | 1,576.87 |
| | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 107,085.39 | 97,643.03 |
| | | | 2XX Personal Services - Employee Benefits | 16,638.93 | 14,981.11 |
| | | | 3XX Purchased Professional and Technical Services | 5,989.24 | 7,295.51 |
| | | | 4XX Purchased Property Services | 2,644.58 | 3,794.65 |
| | | | 5XX Other Purchased Services | 2,898.12 | 2,719.74 |
| | | | 6XX Supplies and Materials | 7,882.76 | 8,461.26 |
| | | | 7XX Property and Equipment Acquisition | 3,605.91 | 5,095.00 |
| | | | 810 Dues and Fees | 133.00 | 497.29 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 1XX Personal Services - Salaries | 181,498.16 | 177,268.62 |
| | | | 2XX Personal Services - Employee Benefits | 44,877.15 | 47,445.91 |
| | | | 3XX Purchased Professional and Technical Services | 6,876.88 | 106,946.38 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2009 Value | 2010 Value |
|-----|--|---|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 4XX Purchased Property Services | 298,498.94 | 218,201.24 |
| | | | 5XX Other Purchased Services | 13,848.61 | 15,678.90 |
| | | | 6XX Supplies and Materials | 39,789.09 | 43,906.33 |
| | | | 810 Dues and Fees | 203.84 | 0.00 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 11,845.00 |
| | | 52XX Capital Leases or Long Term Notes with Board of Investments | | | |
| | | | 840 Principal On Debt | 8,948.55 | 1,094.15 |
| | | | 850 Interest on Debt | 0.00 | 3,282.71 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 211,264.63 | 208,200.80 |
| | | | 2XX Personal Services - Employee Benefits | 42,920.10 | 29,933.77 |
| | | | 5XX Other Purchased Services | 936.21 | 145.05 |
| | | | 6XX Supplies and Materials | 1,319.42 | 668.37 |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 8,947.04 | 2,552.94 |
| | | | 2XX Personal Services - Employee Benefits | 586.21 | 204.57 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 1,380.60 | 9,188.75 |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX Instruction | | | |
| | | | 5XX Other Purchased Services | 36.00 | 0.00 |
| | | | 6XX Supplies and Materials | 1,210.95 | 0.00 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 47.85 | 0.00 |
| | | | 5XX Other Purchased Services | 5,832.35 | 24.00 |
| | | | 6XX Supplies and Materials | 43.21 | 0.00 |
| | | 222X Educational Media Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 378.00 |
| | | 24XX Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 9,891.00 | 17,439.81 |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 3,083.30 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 186,444.01 | 192,855.47 |
| | | | 2XX Personal Services - Employee Benefits | 20,624.69 | 23,314.42 |
| | | | 4XX Purchased Property Services | 824.69 | 552.50 |
| | | | 5XX Other Purchased Services | 3,489.96 | 2,088.14 |
| | | | 6XX Supplies and Materials | 28,707.41 | 30,673.92 |
| | | | 810 Dues and Fees | 175.00 | 0.00 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2009 Value | 2010 Value |
|--|--|---|---|--------------|--------------|
| | 420 Title I, Part A, Improving Basic Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 332.04 |
| | | | 6XX Supplies and Materials | 0.00 | 100.00 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 1XX Personal Services - Salaries | 33,815.45 | 34,275.96 |
| | | | 2XX Personal Services - Employee Benefits | 2,327.64 | 4,154.53 |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 27,307.45 | 491.35 |
| | | | 2XX Personal Services - Employee Benefits | 2,154.02 | 39.38 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 744.00 |
| | | | 4XX Purchased Property Services | 19,297.37 | 1,004.45 |
| | | | 5XX Other Purchased Services | 3,075.75 | 3,154.10 |
| | | | 6XX Supplies and Materials | 25,007.60 | 28,508.39 |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 111,147.02 | 96,463.14 |
| | | | 2XX Personal Services - Employee Benefits | 3,924.00 | 7,204.24 |
| | | | 5XX Other Purchased Services | 6,372.54 | 4,057.95 |
| | | | 810 Dues and Fees | 4,385.00 | 0.00 |
| | 780 ARRA - State Fiscal Stabilization Fund | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 85,797.54 |
| | 999 Undistributed | | | | |
| | | 9999 Undistributed | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 578.00 | 9,553.94 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 3,216,812.08 | 3,269,715.71 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------------|----------------|-----------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 382,447.20 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 3,285,686.03 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 3,269,715.71 | (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 | 155,163.40 | Less Last Year | 93,582.87 | (4b) | | 61,580.53 | |
| | | | | | | 61,580.53 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 459,998.05 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|-------------------|-------------------|
| 1111 District Levy - Real Property | 222,499.16 | 197,914.38 |
| 1112 District Levy - Personal Property | 7,579.92 | 26,858.36 |
| 1114 District Levy - Pers Prop/Mobile Homes | 985.53 | 5,005.37 |
| 1190 Penalties and Interest on Taxes | 955.79 | 747.54 |
| 1510 Interest Earnings | 4,648.35 | 3,324.12 |
| 1900 Other Revenue from Local Sources | 0.00 | 50.24 |
| 2220 County On-Schedule Trans Reimb | 34,370.60 | 34,039.18 |
| 3210 State On-Schedule Trans Reimb | 34,370.60 | 34,039.18 |
| 3444 State School Block Grant | 9,279.64 | 9,350.17 |
| 5200 Sale or Compensation for Loss of Assets | 9,137.38 | 0.00 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -796.78 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 323,826.97 | 310,531.76 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 0.00 | 4,717.44 |
| 2XX Personal Services - Employee Benefits | 0.00 | 624.50 |
| 3XX Purchased Professional and Technical Services | 26.40 | 0.00 |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 23,156.47 | 18,418.18 |
| 2XX Personal Services - Employee Benefits | 3,694.28 | 2,988.45 |
| 26XX Operation and Maintenance of Plant Services | | |
| 4XX Purchased Property Services | 3,127.72 | 2,645.21 |
| 5XX Other Purchased Services | 439.85 | 525.69 |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 87,472.21 | 106,139.10 |
| 2XX Personal Services - Employee Benefits | 13,917.02 | 18,714.50 |
| 3XX Purchased Professional and Technical Services | 1,467.84 | 1,906.48 |
| 4XX Purchased Property Services | 2,759.05 | 12,286.32 |
| 5XX Other Purchased Services | 5,914.57 | 2,596.00 |
| 6XX Supplies and Materials | 31,629.10 | 37,436.49 |
| 810 Dues and Fees | 171.60 | 4.95 |
| 8XX Other Expenditures | 0.00 | 495.00 |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 12,808.50 | 0.00 |
| 2XX Personal Services - Employee Benefits | 869.93 | 0.00 |
| 6XX Supplies and Materials | 523.35 | 446.21 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

| PRC | Program | Function | Object | 2009 Value | 2010 Value |
|--|---------|----------|--------|-------------------|-------------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>187,977.89</u> | <u>209,944.52</u> |

Schedule Of Changes Worksheet

| | | | | | |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance | | | | | 209,800.12 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 310,531.76 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 209,944.52 (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) | | | | | 310,387.36 (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2009 Value | 2010 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 40,057.18 | 33,477.70 |
| 1112 District Levy - Personal Property | 1,815.32 | 4,301.30 |
| 1114 District Levy - Pers Prop/Mobile Homes | 267.88 | 799.50 |
| 1190 Penalties and Interest on Taxes | 661.55 | 161.44 |
| 1510 Interest Earnings | 16,353.23 | 6,161.32 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -3,083.72 |

| | | |
|--|-----------|-----------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 59,155.16 | 41,817.54 |
|--|-----------|-----------|

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 27XX Student Transportation Services | | |
| 6XX Supplies and Materials | 594.00 | 9,382.80 |
| 7XX Property and Equipment Acquisition | 44,010.02 | 0.00 |

| | | |
|--|-----------|----------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 44,604.02 | 9,382.80 |
|--|-----------|----------|

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 460,157.70 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 41,817.54 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 9,382.80 | (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) | 492,592.44 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|-----------------|---------------|
| 1111 District Levy - Real Property | 4,006.93 | 311.71 |
| 1112 District Levy - Personal Property | 188.65 | 313.50 |
| 1114 District Levy - Pers Prop/Mobile Homes | 23.77 | 62.03 |
| 1190 Penalties and Interest on Taxes | 9.68 | 8.57 |
| 1510 Interest Earnings | 0.00 | 2.51 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 4,229.03 | 698.32 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|---|-----------------|---------------|
| 280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services | 1,600.00 | 200.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,600.00 | 200.00 |

Schedule Of Changes Worksheet

| | | |
|--|---------|------|
| Beginning Fund Balance | -156.31 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 698.32 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 200.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 342.01 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|-------------------|-------------------|
| 1510 Interest Earnings | 8,093.33 | 4,150.70 |
| 2240 County Retirement Distribution | 527,859.51 | 375,152.79 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -1,157.59 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 535,952.84 | 378,145.90 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 135,761.66 | 169,144.82 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 19,481.15 | 17,117.13 |
| 221X Improvement of Instruction Services | | |
| 2XX Personal Services - Employee Benefits | 39.60 | 0.00 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 5,404.71 | 5,972.84 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 5,317.41 | 7,140.12 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 32,570.90 | 32,251.60 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 24,443.57 | 24,944.47 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 26,180.64 | 26,732.78 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 12,084.05 | 14,825.56 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 30,703.08 | 32,487.40 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 3,074.00 | 0.00 |
| 365 Indian Education for All - OTO & Ongoing | | |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 2,667.99 |
| 390 State Career & Technical Ed Entitlement - Undistributed | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 36,032.22 | 29,276.57 |
| 610 Adult Continuing Education Programs | | |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2009 Value | 2010 Value |
|--|--|---|---|------------|------------|
| | 610 Adult Continuing Education Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,738.84 | 511.33 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,659.08 | 2,714.99 |
| | 650 Adult Basic Education/GED Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 431.22 | 451.53 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 766.53 | 782.10 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,660.84 | 5,676.08 |
| | 720 School Sponsored Athletics | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,460.21 | 47.10 |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 16,162.63 | 15,567.40 |
| | 890 Other Community Services | | | | |
| | | 33XX Community Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,587.59 | 5,297.78 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 366,559.93 | 393,609.59 |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 266,097.21 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 378,145.90 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 393,609.59 | (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) | | | | | 250,633.52 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2010 Value |
|--|------------|
| 106 Fergus High Donations | |
| 1900 Other Revenue from Local Sources | 974.72 |
| 1920 Contributions/Donations from Private Sources | 6,142.31 |
| 5200 Sale or Compensation for Loss of Assets | 375.00 |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 580.00 |
| 106 Subtotal | 8,072.03 |
| 110 Lincoln Donations | |
| 1900 Other Revenue from Local Sources | 19.20 |
| 217 ABE (Adult Basic Ed) | |
| 3620 State Adult Education Reimbursement | 796.67 |
| 4540 Adult Basic & Literacy Education (ABLE) | 44,498.33 |
| 217 Subtotal | 45,295.00 |
| 218 Aggregate Reim/Indirects | |
| 1900 Other Revenue from Local Sources | 275.00 |
| 252 Classified Council | |
| 1900 Other Revenue from Local Sources | 424.00 |
| 327 Advancing Agriculture Education Program | |
| 3270 State - Advancing Agriculture Education | 1,500.00 |
| 361 Services for Significant Needs Students | |
| 3610 Services for Significant Needs Students | 10,000.00 |
| 370 Deferred Maintenance & Energy Efficiency | |
| 3700 Deferred Maintenance & Energy Efficiency Improvements | 52,251.78 |
| 371 Quick Start Energy Grants | |
| 3710 Quick Start Energy Grants | 15,395.00 |
| 390 Career and Technical Ed | |
| 3900 State Career & Technical Ed Entitlement | 11,129.00 |
| 451 Vo Ed Carl Perkins Basic Grant | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 23,918.00 |
| 473 Public Health Emergency Preparedness | |
| 4730 Public Health Emergency Preparedness | 2,500.00 |
| 551 Adult Basic Ed - State | |
| 4650 Federal Miscellaneous Grants from OPI | 8,004.00 |
| 633 District Reimbursements | |
| 1900 Other Revenue from Local Sources | 144.59 |
| 6100 Material Prior Period Revenue Adjustments | -26.00 |
| 633 Subtotal | 118.59 |
| 750 ARRA - IDEA Part B (Trans from Coop) | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 12,735.02 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2010 Value |
|--|------------|
| 751 ARRA - IDEA Part B (Trans from Coop) | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 64,725.03 |
| 753 ARRA - IDEA Part B (Trans from Coop) | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 17,472.49 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 273,834.14 |

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

| PRC Program Function Object | 2010 Value |
|--|------------|
| 106 Fergus High Donations | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 30.92 |
| 4XX Purchased Property Services | 520.00 |
| 6XX Supplies and Materials | 4,826.35 |
| 7XX Property and Equipment Acquisition | 8,500.00 |
| 106 Subtotal | 13,877.27 |
| 217 ABE (Adult Basic Ed) | |
| 454 Adult Basic & Literacy Education (ABLE) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 33,176.27 |
| 2XX Personal Services - Employee Benefits | 7,728.68 |
| 5XX Other Purchased Services | 13.75 |
| 6XX Supplies and Materials | 723.34 |
| 21XX Support Services - Students | |
| 4XX Purchased Property Services | 78.71 |
| 5XX Other Purchased Services | 450.00 |
| 221X Improvement of Instruction Services | |
| 5XX Other Purchased Services | 247.58 |
| 6XX Supplies and Materials | 83.97 |
| 26XX Operation and Maintenance of Plant Services | |
| 4XX Purchased Property Services | 1,500.00 |
| 5XX Other Purchased Services | 1,292.70 |
| 217 Subtotal | 45,295.00 |
| 252 Classified Council | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 221.21 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2010 Value |
|---|---------|--|--------|-----------------|
| 390 Career and Technical Ed | | | | |
| 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | | |
| | | 1XXX Instruction | | |
| | | 5XX Other Purchased Services | | 476.67 |
| | | 6XX Supplies and Materials | | 340.00 |
| 396 State Career & Technical Ed Entitlement - Office Occupations | | | | |
| | | 1XXX Instruction | | |
| | | 6XX Supplies and Materials | | 90.19 |
| 390 Subtotal | | | | <hr/> 1,690.06 |
| 451 Vo Ed Carl Perkins Basic Grant | | | | |
| 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | | | | |
| | | 1XXX Instruction | | |
| | | 3XX Purchased Professional and Technical Services | | 2,176.16 |
| | | 4XX Purchased Property Services | | 136.99 |
| | | 5XX Other Purchased Services | | 4,066.57 |
| | | 6XX Supplies and Materials | | 17,538.28 |
| 451 Subtotal | | | | <hr/> 23,918.00 |
| 473 Public Health Emergency Preparedness | | | | |
| 473 Public Health Emergency Preparedness | | | | |
| | | 21XX Support Services - Students | | |
| | | 6XX Supplies and Materials | | 2,500.00 |
| 551 Adult Basic Ed - State | | | | |
| 465 Federal Miscellaneous Grants from OPI | | | | |
| | | 1XXX Instruction | | |
| | | 1XX Personal Services - Salaries | | 3,691.63 |
| | | 2XX Personal Services - Employee Benefits | | 448.95 |
| | | 6XX Supplies and Materials | | 3,863.42 |
| 551 Subtotal | | | | <hr/> 8,004.00 |
| 633 District Reimbursements | | | | |
| | | 1XX Regular Education Programs - Elementary/Secondary | | |
| | | 26XX Operation and Maintenance of Plant Services | | |
| | | 6XX Supplies and Materials | | 0.62 |
| 750 ARRA - IDEA Part B (Trans from Coop) | | | | |
| 750 ARRA - IDEA, Part B | | | | |
| | | 1XXX Instruction | | |
| | | 6XX Supplies and Materials | | 12,735.02 |
| 751 ARRA - IDEA Part B (Trans from Coop) | | | | |
| 750 ARRA - IDEA, Part B | | | | |
| | | 1XXX Instruction | | |
| | | 1XX Personal Services - Salaries | | 45,431.60 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-------------------|-------------------|-------------------|
| 252 Classified Council | 424.00 | 221.21 | 202.79 |
| 262 Maintenance OTO Dollars | 0.00 | 15,428.74 | -15,428.74 |
| 327 Advancing Agriculture Education Program | 1,500.00 | 1,500.00 | 0.00 |
| 361 Services for Significant Needs Students | 10,000.00 | 10,000.00 | 0.00 |
| 365 Indian Ed for All | 0.00 | 514.52 | -514.52 |
| 370 Deferred Maintenance & Energy Efficiency | 52,251.78 | 52,251.78 | 0.00 |
| 371 Quick Start Energy Grants | 15,395.00 | 15,395.00 | 0.00 |
| 390 Career and Technical Ed | 11,129.00 | 1,690.06 | 9,438.94 |
| 451 Vo Ed Carl Perkins Basic Grant | 23,918.00 | 23,918.00 | 0.00 |
| 473 Public Health Emergency Preparedness | 2,500.00 | 2,500.00 | 0.00 |
| 551 Adult Basic Ed - State | 8,004.00 | 8,004.00 | 0.00 |
| 633 District Reimbursements | 118.59 | 0.62 | 117.97 |
| 750 ARRA - IDEA Part B (Trans from Coop) | 12,735.02 | 12,735.02 | 0.00 |
| 751 ARRA - IDEA Part B (Trans from Coop) | 64,725.03 | 64,725.03 | 0.00 |
| 753 ARRA - IDEA Part B (Trans from Coop) | 17,472.49 | 17,472.49 | 0.00 |
| Total | 273,834.14 | 285,528.74 | -11,694.60 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|------------------|------------------|
| 1111 District Levy - Real Property | 33,803.37 | 26,940.28 |
| 1112 District Levy - Personal Property | 1,951.97 | 3,882.33 |
| 1114 District Levy - Pers Prop/Mobile Homes | 250.75 | 728.47 |
| 1190 Penalties and Interest on Taxes | 163.79 | 114.51 |
| 1340 Fees for Adult Education | 37,459.25 | 29,534.50 |
| 1510 Interest Earnings | 1,340.72 | 319.76 |
| 1900 Other Revenue from Local Sources | 12.00 | 0.00 |
| 5200 Sale or Compensation for Loss of Assets | 96.31 | 0.00 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -274.76 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 75,078.16 | 61,245.09 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|---|------------|------------|
| 610 Adult Continuing Education Programs | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 11,608.57 | 5,282.03 |
| 2XX Personal Services - Employee Benefits | 136.55 | 65.75 |
| 3XX Purchased Professional and Technical Services | 7,190.00 | 6,085.00 |
| 4XX Purchased Property Services | 428.82 | 0.00 |
| 5XX Other Purchased Services | 24.00 | 6.00 |
| 6XX Supplies and Materials | 10,322.69 | 7,761.03 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 17,880.89 | 27,527.46 |
| 2XX Personal Services - Employee Benefits | 3,602.39 | 4,739.76 |
| 4XX Purchased Property Services | 275.36 | 379.79 |
| 5XX Other Purchased Services | 1,616.63 | 2,006.60 |
| 6XX Supplies and Materials | 686.84 | 396.04 |
| 8XX Other Expenditures | 100.00 | 75.00 |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 1,642.34 | 12,445.81 |
| 2XX Personal Services - Employee Benefits | 563.11 | 2,081.65 |
| 6XX Supplies and Materials | 0.00 | 116.90 |
| 26XX Operation and Maintenance of Plant Services | | |
| 5XX Other Purchased Services | 1,465.37 | 1,614.60 |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 0.00 | 157.09 |
| 2XX Personal Services - Employee Benefits | 0.00 | 22.74 |
| 52XX Capital Leases or Long Term Notes with Board of Investments | | |
| 840 Principal On Debt | 155.19 | 0.00 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

| PRC | Program | Function | Object | 2009 Value | 2010 Value |
|--|---------|----------|---|------------------|------------------|
| 650 Adult Basic Education/GED Programs | | | | | |
| 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 2,912.89 | 3,050.82 |
| | | | 2XX Personal Services - Employee Benefits | 479.55 | 552.50 |
| | | | 3XX Purchased Professional and Technical Services | 425.00 | 541.85 |
| | | | 6XX Supplies and Materials | 450.00 | 482.00 |
| | | | 810 Dues and Fees | 0.00 | 175.00 |
| | | | 8XX Other Expenditures | 175.00 | 0.00 |
| 23XX Support Services - General Administration | | | | | |
| | | | 1XX Personal Services - Salaries | 5,060.62 | 5,161.74 |
| | | | 2XX Personal Services - Employee Benefits | 1,177.73 | 1,038.83 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>68,379.54</u> | <u>81,765.99</u> |

Schedule Of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 34,888.03 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 61,245.09 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 81,765.99 | (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) | | | | | 14,367.13 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|------------------|------------------|
| 1311 Driver's Education Fees | 5,170.00 | 6,160.00 |
| 1510 Interest Earnings | 2,327.08 | 375.91 |
| 1982 Summer Session - Driver's Education Fees | 15,855.00 | 8,045.00 |
| 3260 State Driver's Education Reimbursement | 5,361.83 | 4,320.00 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -629.99 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 28,713.91 | 18,270.92 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 26,500.71 | 23,798.48 |
| 2XX Personal Services - Employee Benefits | 2,803.25 | 2,730.08 |
| 4XX Purchased Property Services | 548.84 | 412.66 |
| 5XX Other Purchased Services | 1,550.10 | 1,403.84 |
| 6XX Supplies and Materials | 1,943.71 | 1,493.47 |
| 7XX Property and Equipment Acquisition | 25,075.00 | 0.00 |
| 810 Dues and Fees | 0.00 | 28.84 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 58,421.61 | 29,867.37 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 46,713.71 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 18,270.92 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 29,867.37 | (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) | 35,117.26 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2009 Value | 2010 Value |
|--|------------|------------|
| 1510 Interest Earnings | 60.68 | 151.43 |
| 1910 Rentals | 10,997.50 | 9,906.25 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -15.55 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 11,058.18 | 10,042.13 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 26XX Operation and Maintenance of Plant Services | | |
| 1XX Personal Services - Salaries | 2,259.38 | 10,692.96 |
| 2XX Personal Services - Employee Benefits | 202.88 | 1,409.17 |
| 4XX Purchased Property Services | 205.00 | 180.00 |
| 6XX Supplies and Materials | 301.97 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 2,969.23 | 12,282.13 |

Schedule Of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 9,898.20 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 10,042.13 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 12,282.13 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 7,658.20 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2009 Value | 2010 Value |
|--|------------|------------|
| 1510 Interest Earnings | 856.55 | 319.66 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -170.62 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 856.55 | 149.04 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | |
|---|-----------|----------|
| Beginning Fund Balance | 24,783.62 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 149.04 | (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) | 24,932.66 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|-----------------|---------------|
| 1510 Interest Earnings | 5,569.63 | 2,064.67 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -1,102.06 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | <u>5,569.63</u> | <u>962.61</u> |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

| | | |
|---|------------|-----|
| Beginning Fund Balance | 160,080.27 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 962.61 | (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) | 161,042.88 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|------------------|------------------|
| 1111 District Levy - Real Property | 52,582.74 | 48,231.43 |
| 1112 District Levy - Personal Property | 2,921.37 | 6,216.08 |
| 1114 District Levy - Pers Prop/Mobile Homes | 390.55 | 1,156.14 |
| 1190 Penalties and Interest on Taxes | 450.14 | 197.20 |
| 1510 Interest Earnings | 1,500.43 | 891.49 |
| 1900 Other Revenue from Local Sources | 463.07 | 310.85 |
| 3281 State Technology Aid | 6,495.15 | 3,321.60 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -340.73 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 64,803.45 | 59,984.06 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 22X Educational Media Services | | |
| 3XX Purchased Professional and Technical Services | 2,984.20 | 729.02 |
| 4XX Purchased Property Services | 271.74 | 0.00 |
| 5XX Other Purchased Services | 604.34 | 1,036.51 |
| 6XX Supplies and Materials | 43,078.68 | 7,460.19 |
| 25XX Support Services - Business | | |
| 3XX Purchased Professional and Technical Services | 2,011.95 | 2,206.04 |
| 4XX Purchased Property Services | 0.00 | 75.00 |
| 5XX Other Purchased Services | 106.19 | 196.38 |
| 6XX Supplies and Materials | 4,737.26 | 33,984.80 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 53,794.36 | 45,687.94 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County

0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 54,434.03 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 59,984.06 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 45,687.94 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 68,730.15 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|------------------|------------------|
| 1510 Interest Earnings | 1,604.52 | 1,001.77 |
| 3445 State Combined Fund School Block Grant | 20,016.14 | 20,168.26 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -338.62 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 21,620.66 | 20,831.41 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | | |
|--|------|-----------|------|
| Beginning Fund Balance | | 55,243.20 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 20,831.41 | (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) |
| 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) | | 76,074.61 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|------------------|---------------|
| 1510 Interest Earnings | 2,081.07 | 830.56 |
| 5200 Sale or Compensation for Loss of Assets | 16,292.00 | 0.00 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -443.32 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 18,373.07 | 387.24 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | | |
|--|------|-----------|------|
| Beginning Fund Balance | | 64,395.11 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 387.24 | (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) | | 64,782.35 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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 | 2009 Value | 2010 Value |
|--|-------------------|-------------------|
| 1111 District Levy - Real Property | 94,804.80 | 87,393.31 |
| 1112 District Levy - Personal Property | 5,289.75 | 11,254.93 |
| 1114 District Levy - Pers Prop/Mobile Homes | 692.74 | 2,092.89 |
| 1190 Penalties and Interest on Taxes | 780.04 | 353.53 |
| 1510 Interest Earnings | 12,348.82 | 5,992.24 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -2,550.81 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 113,916.15 | 104,536.09 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 0.00 |

Schedule Of Changes Worksheet

| | | | |
|--|------|------------|------|
| Beginning Fund Balance | | 405,686.27 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 104,536.09 | (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) |
| 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) | | 510,222.36 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|------------|------------|
| 1510 Interest Earnings | 2,950.15 | 1,137.86 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -598.66 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 2,950.15 | 539.20 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|------------|------------|
| 890 Other Community Services | | |
| 33XX Community Services | | |
| 870 Student Scholarships | 0.00 | 50.00 |
| 281 Alweis Scholarship | | |
| 8XX Community Services Programs | | |
| 33XX Community Services | | |
| 8XX Other Expenditures | 153.44 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 153.44 | 50.00 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 106,356.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 539.20 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 50.00 | (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) |
| | 106,846.03 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|------------|------------|
| 1510 Interest Earnings | 3,760.90 | 1,618.99 |
| 6100 Material Prior Period Revenue Adjustments | 0.00 | -491.22 |
| 128 County Schools Technology Services | | |
| 1950 Services Provided Other School Districts or Coops | 71,239.35 | 60,874.29 |
| 472 Vo Ed Carl Perkins Tech Prep | | |
| 1920 Contributions/Donations from Private Sources | 51,860.38 | 650.00 |
| 1950 Services Provided Other School Districts or Coops | 1,500.00 | 0.00 |
| 5200 Sale or Compensation for Loss of Assets | 153,111.47 | 2,471.00 |
| 472 Subtotal | 206,471.85 | 3,121.00 |
| 824 EOCM | | |
| 1920 Contributions/Donations from Private Sources | 0.00 | 1,509.09 |
| 1960 Services Provided Other Local Governmental Units | 30,000.00 | 30,000.00 |
| 824 Subtotal | 30,000.00 | 31,509.09 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 311,472.10 | 96,632.15 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|---|------------|------------|
| 128 County Schools Technology Services | | |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 37,936.99 | 43,502.30 |
| 2XX Personal Services - Employee Benefits | 8,529.48 | 1,562.16 |
| 5XX Other Purchased Services | 572.45 | 658.25 |
| 6XX Supplies and Materials | 1,786.25 | 4,959.82 |
| 128 Subtotal | 48,825.17 | 50,682.53 |
| 472 Vo Ed Carl Perkins Tech Prep | | |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 20,658.90 | 44,349.91 |
| 2XX Personal Services - Employee Benefits | 138.13 | 389.46 |
| 3XX Purchased Professional and Technical Services | 34,127.58 | 8,666.34 |
| 4XX Purchased Property Services | 1,291.04 | 1,118.79 |
| 5XX Other Purchased Services | 882.98 | 1,227.77 |
| 6XX Supplies and Materials | 44,294.24 | 47,003.03 |
| 8XX Other Expenditures | 0.00 | 155.00 |
| 24XX Support Services - School Administration | | |
| 5XX Other Purchased Services | 0.00 | 408.05 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

| PRC | Program | Function | Object | 2009 Value | 2010 Value |
|--|---------|---|---|-------------------|-------------------|
| | | 472 | Subtotal | 101,392.87 | 103,318.35 |
| 824 | EOCM | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 6XX | Supplies and Materials | 0.00 | 1,509.09 |
| | 8XX | Community Services Programs | | | |
| | | 33XX | Community Services | | |
| | | | 1XX Personal Services - Salaries | 30,444.02 | 35,171.31 |
| | | | 2XX Personal Services - Employee Benefits | 6,630.72 | 6,896.80 |
| | | | 4XX Purchased Property Services | 275.36 | 311.83 |
| | | | 5XX Other Purchased Services | 1,497.48 | 669.67 |
| | | | 6XX Supplies and Materials | 953.33 | 100.75 |
| | | 824 | Subtotal | 39,800.91 | 44,659.45 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 190,018.95 | 198,660.33 |

Schedule Of Changes Worksheet

| | | |
|--|------------|------|
| Beginning Fund Balance | 174,980.42 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 96,632.15 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 198,660.33 | (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) | 72,952.24 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

| PRC Revenue | 2009 Value | 2010 Value |
|--|-------------------|-------------------|
| 1510 Interest Earnings | 1,779.06 | 735.94 |
| 1700 Student Extracurricular Activity Receipts | 58,015.32 | 65,745.98 |
| 1900 Other Revenue from Local Sources | 124,999.60 | 109,665.77 |
| 1XXX Revenues from Student Activities | 213,266.42 | 212,632.45 |
| 6100 Material Prior Period Revenue Adjustments | 5,565.65 | -363.79 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 403,626.05 | 388,416.35 |

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

| PRC Program Function Object | 2009 Value | 2010 Value |
|--|-------------------|-------------------|
| 7XX Extracurricular Athletics and Activities | | |
| 3XXX Operation of Non-Educational Services | | |
| XXX Student Extracurricular | 361,411.53 | 389,590.80 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 361,411.53 | 389,590.80 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 178,484.91 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 388,416.35 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 389,590.80 | (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) | 177,310.46 | (5) |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

**14 Fergus County
0259 Fergus H S**

Detail Expenditure

| Fund | Account | Description | 2009 Value | 2010 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 | 152,811.58 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 192,855.47 |
| 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 | 750 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 751 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 841,060.92 | 1,233,233.27 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 76,432.06 | 14,937.72 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 800.07 | 268.11 |
| XX | XXX 26XX 41X | Energy Utility Services | 175,107.86 | 155,832.21 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 25,548.53 | 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 | 11,845.00 |
| 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 | 1,600.00 | 200.00 |



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County

0259 Fergus H S

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 63,802.02 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 63,802.02 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 21,265.92 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 91,874.44 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 248,136.74 |
| 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:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 100%



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|---------|---------|------------|
| 280 | 1XXX | 1XX | 208,200.80 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 29,933.77 | 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 | 145.05 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 668.37 | 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 | 9,188.75 | 0.00 | 0.00 | 0.00 |
| Totals | | | 248,136.74 | 0.00 | 0.00 | 248,136.74 |

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 FY10.



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County
0259 Fergus H S

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

| Governmental Activities:* | Beginning Balance | Adjustments | Additions | Removals | Ending Balance |
|--|-------------------|-------------|-------------|-----------|----------------|
| Land | 360,648.45 | 0.00 | 0.00 | 0.00 | 360,648.45 |
| Land Improvements | 949,623.77 | 0.00 | 8,500.00 | 0.00 | 958,123.77 |
| Buildings | 6,144,075.54 | 0.00 | 0.00 | 0.00 | 6,144,075.54 |
| Machinery and Equipment | 1,707,716.00 | -355,679.38 | 0.00 | 65,187.00 | 1,286,849.62 |
| Totals at Historical Cost | 9,162,063.76 | -355,679.38 | 8,500.00 | 65,187.00 | 8,749,697.38 |
| Less Accumulated Depreciation For: | | | | | |
| Improvement Accum | 564,076.06 | 0.00 | 44,568.65 | 0.00 | 608,644.71 |
| Building Accum | 2,974,160.21 | 0.00 | 129,150.29 | 0.00 | 3,103,310.50 |
| Machinery and Equipment Accum | 1,187,864.71 | -267,072.47 | 109,547.72 | 65,187.00 | 965,152.96 |
| Total Accumulated Depreciation | 4,726,100.98 | -267,072.47 | 283,266.66 | 65,187.00 | 4,677,108.17 |
| Governmental Activities, Capital Assets, net | 4,435,962.78 | -88,606.91 | -274,766.66 | 0.00 | 4,072,589.21 |

* 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.

*** Has comments.

| Depreciation by Function for FY2010 | Governmental Activities | Business-Type Activities | Adjustments |
|-------------------------------------|-------------------------|--------------------------|-------------|
|-------------------------------------|-------------------------|--------------------------|-------------|

Total Depreciation for FY2010

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0259-86183617

14 Fergus County

0259 Fergus H S

Schedule of Changes in Long-Term Liabilities

| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
|--|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
| | Beginning Balance (7/1/2009) | New Debt & Other Additions | Principal Payments | Refunding & Other Reduction | Ending Balance (6/30/2010) [a + b - c - d] | Current Portion Due FY2011 | Long-Term Portion Due FY2012- |
| Governmental Activities* | | | | | | | |
| Capital Leases | 993.69 | 0.00 | 0.00 | 0.00 | 993.69 | 0.00 | 0.00 |
| Compensated Absences | 251,400.22 | 0.00 | 0.00 | 44,469.61 | 206,930.61 | 25,140.02 | 181,790.59 |
| Other | 57,485.10 | 98,175.00 | 0.00 | 57,485.10 | 98,175.00 | 0.00 | 98,175.00 |
| Total Governmental Activity Long-Term Liabilities | 309,879.01 | 98,175.00 | 0.00 | 101,954.71 | 306,099.30 | 25,140.02 | 279,965.59 |

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.