



Trustees' Financial Summary

FY2002-03

Submit ID: 0273-4398958

14 Fergus County
0273 Moore Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 Joanne Lamb

Phone #: (406) 374-2231

(Signature)

(Date)

Chair, Board of Trustees Thomas Wichman

(Signature)

(Date)

County Superintendent Shirley Barrick

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
301	Title I, Part A, Improving Basic Programs	FEDERAL	1402733103	84.010A
302	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402731403	84.367
303	Title II, Part D, Ed Technology	FEDERAL	14027336003	84.318
304	Title V, Part A, Innovative Programs	FEDERAL	1402733903	84.298
305	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A021844	84.358
306	IDEA, Part B, Children w/Disabilities	FEDERAL	1496917703ALLO	84.027



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,342.68	21,959.73	62,124.02	2,741.87
02	Taxes Receivable - Real and Personal (120-149)	11,897.54	235.94	326.64	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	46,240.22	22,195.67	62,450.66	2,741.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,897.54	235.94	326.64	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,897.54	235.94	326.64	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	34,342.68	21,959.73	62,124.02	2,741.87
52	TOTAL FUND BALANCE/EQUITY	34,342.68	21,959.73	62,124.02	2,741.87
53	TOTAL LIABILITIES AND FUND BALANCE	46,240.22	22,195.67	62,450.66	2,741.87



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		51,142.89	-9,402.62	15,780.65
02	Taxes Receivable - Real and Personal (120-149)				3.46
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		51,142.89	-9,402.62	15,784.11
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				3.46
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				3.46
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		51,142.89	-9,402.62	15,780.65
52	TOTAL FUND BALANCE/EQUITY		51,142.89	-9,402.62	15,780.65
53	TOTAL LIABILITIES AND FUND BALANCE		51,142.89	-9,402.62	15,784.11

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,441.64
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				4,441.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				4,441.64
52	TOTAL FUND BALANCE/EQUITY				4,441.64
53	TOTAL LIABILITIES AND FUND BALANCE				4,441.64



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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,374.55	2,409.08	-733.80	
02	Taxes Receivable - Real and Personal (120-149)			988.16	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,374.55	2,409.08	254.36	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			988.16	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			988.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,374.55	2,409.08	-733.80	
52	TOTAL FUND BALANCE/EQUITY	9,374.55	2,409.08	-733.80	
53	TOTAL LIABILITIES AND FUND BALANCE	9,374.55	2,409.08	254.36	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	61.89			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	61.89			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	61.89			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	61.89			
53	TOTAL LIABILITIES AND FUND BALANCE	61.89			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		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)	-10,531.27	57,748.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	11,416.00			
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	884.73	57,748.52		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	884.73	57,748.52		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	884.73	57,748.52		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	884.73	57,748.52		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10	Land and Land Improvements (311-322)			1,405.00	
11	Buildings and Building Improvements (331 & 332)			559,578.24	
12	Machinery and Equipment (341 & 342)			135,679.27	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3,707.84
15	Amounts to be Provided (404-406)				103,928.13
20	TOTAL ASSETS AND OTHER DEBITS			696,662.51	107,635.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				80,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				27,635.97
35	TOTAL LIABILITIES				107,635.97
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			696,662.51	
52	TOTAL FUND BALANCE/EQUITY			696,662.51	
53	TOTAL LIABILITIES AND FUND BALANCE			696,662.51	107,635.97



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	158,258.77	145,531.20
1112	District Levy - Personal Property	6,353.50	7,528.52
1113	District Levy - Heavy Motor Vehicles	245.18	212.91
1114	District Levy - Pers Prop/Mobile Homes	1,502.37	697.18
1190	Penalties and Interest on Taxes	489.48	325.76
1510	Interest Earnings	2,285.18	810.59
3110	Direct State Aid	141,605.09	128,601.70
3115	State Spec Ed Allowable Cost Pymt to Districts	6,826.21	7,841.96
3440	State HB20/SB417 Prop Tax Reimb	7,854.65	7,019.83
3444	State School Block Grant	24,178.77	23,564.08

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

349,599.20 322,133.73

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	194,774.95	168,736.77
2XX	Personal Services - Employee Benefits	39,371.59	46,408.04
4XX	Purchased Property Services	1,100.00	261.41
5XX	Other Purchased Services	331.69	449.70
6XX	Supplies and Materials	10,619.72	11,291.88
810	Dues and Fees	295.00	140.00
21XX	Support Services - Students		
6XX	Supplies and Materials	1,548.35	0.00
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	4,085.58
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	16,063.20	15,020.86
2XX	Personal Services - Employee Benefits	0.00	905.24
3XX	Purchased Professional and Technical Services	6,790.94	1,782.35
4XX	Purchased Property Services	625.00	0.00
5XX	Other Purchased Services	9,899.42	13,820.91
6XX	Supplies and Materials	564.73	1,939.28
810	Dues and Fees	303.50	1,379.48
24XX	Support Services - School Administration		
6XX	Supplies and Materials	4,875.12	2,377.33
25XX	Support Services - Business		
1XX	Personal Services - Salaries	4,354.00	6,375.24
3XX	Purchased Professional and Technical Services	0.00	500.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		5XX	Other Purchased Services	218.00	0.00
		6XX	Supplies and Materials	117.44	0.00
		810	Dues and Fees	487.50	112.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	12,461.09	17,075.12
		3XX	Purchased Professional and Technical Services	207.40	332.50
		4XX	Purchased Property Services	13,672.93	10,952.47
		6XX	Supplies and Materials	4,829.83	5,274.84
		8XX	Other Expenditures	0.00	65.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	4,136.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,723.75	5,398.99
		2XX	Personal Services - Employee Benefits	1,623.00	1,357.86
		5XX	Other Purchased Services	173.66	44.70
		6XX	Supplies and Materials	79.20	1,697.49
		810	Dues and Fees	115.00	130.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	955.00	658.88
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	499.08
		6XX	Supplies and Materials	0.00	46.15
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	176.30	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	388.39	569.10
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	812.00	1,147.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	6,500.89	6,768.74



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01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	345,058.59	332,140.49

Schedule of Changes Worksheet

Beginning Fund Balance	44,349.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	322,133.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	332,140.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,342.68	(5)

Trustees' Financial Summary

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14 Fergus County
0273 Moore Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	23,225.58	366.90
1112	District Levy - Personal Property	807.95	415.66
1113	District Levy - Heavy Motor Vehicles	36.45	1.46
1114	District Levy - Pers Prop/Mobile Homes	174.46	103.63
1190	Penalties and Interest on Taxes	35.25	30.32
1510	Interest Earnings	1,118.98	540.61
2220	County On-Schedule Trans Reimb	12,660.80	13,178.46
3210	State On-Schedule Trans Reimb	12,660.79	13,178.46
3440	State HB20/SB417 Prop Tax Reimb	1,166.64	287.92
3444	State School Block Grant	618.56	602.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>52,505.46</u>	<u>28,706.25</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	13,417.50	12,593.88
2XX	Personal Services - Employee Benefits	628.06	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	18,107.20	17,112.86
2XX	Personal Services - Employee Benefits	2,725.39	4,144.48
3XX	Purchased Professional and Technical Services	195.00	200.00
4XX	Purchased Property Services	0.00	430.98
5XX	Other Purchased Services	2,669.66	705.33
6XX	Supplies and Materials	3,228.85	4,171.34
810	Dues and Fees	55.00	475.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>41,026.66</u>	<u>39,833.87</u>



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0273 Moore Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						33,087.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,706.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,833.87	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,959.73	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	3,059.97	4,194.95
1112	District Levy - Personal Property	93.82	192.26
1113	District Levy - Heavy Motor Vehicles	4.81	6.08
1114	District Levy - Pers Prop/Mobile Homes	18.05	13.69
1190	Penalties and Interest on Taxes	7.81	6.81
1510	Interest Earnings	4,582.76	1,549.49
3440	State HB20/SB417 Prop Tax Reimb	404.10	399.65
3444	State School Block Grant	771.80	752.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,943.12</u>	<u>7,115.11</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	43,523.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>43,523.50</u>



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0273 Moore Elem

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					98,532.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,115.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,523.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,124.02	(5)



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0273 Moore Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	65.97	72.22
1611	National School Lunch Program	10,249.47	11,872.05
1630	Catering Sales	0.00	82.77
1900	Other Revenue from Local Sources	112.71	581.05
3220	State Food Services Match	201.52	0.00
4550	Federal Child Nutrition	10,799.13	12,724.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,428.80</u>	<u>25,332.18</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	4,894.32	11,256.06
	4XX Purchased Property Services	372.90	1,149.66
	6XX Supplies and Materials	14,248.21	13,037.76
	7XX Property and Equipment Acquisition	148.07	0.00
	8XX Other Expenditures	0.00	105.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>19,663.50</u>	<u>25,549.42</u>



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					2,959.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,332.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,549.42	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,741.87	(5)



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14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,615.11	1,099.81
2240 County Retirement Distribution	65,650.00	41,630.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,265.11	42,730.60

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	43,522.02	37,795.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,522.02	37,795.72

Schedule of Changes Worksheet

Beginning Fund Balance	46,208.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,730.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,795.72	(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)	51,142.89	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
301 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	9,092.00
302 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,699.00
303 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	401.00
304 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,197.00
305 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	13,003.00
306 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	9,228.25

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,620.25
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
301 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,092.00
2XX Personal Services - Employee Benefits	839.96
	9,931.96
301 Subtotal	
302 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	1,702.64
6XX Supplies and Materials	140.00
8XX Other Expenditures	3,589.00
	5,431.64
302 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
303 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	401.00
304 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,197.00
305 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	13,003.00
306 IDEA, Part B, Children w/Disabilities	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	15,372.56
2XX Personal Services - Employee Benefits	1,819.11
5XX Other Purchased Services	100.00
6XX Supplies and Materials	766.60
	18,058.27
306 Subtotal	
	18,058.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 48,022.87



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,620.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,022.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-9,402.62	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
301 Title I, Part A, Improving Basic Programs	9,092.00	9931.96	-839.96
302 Title II, Part A, Teacher/Principal Train/Recruit	5,699.00	5431.64	267.36
303 Title II, Part D, Ed Technology	401.00	401.00	.00
304 Title V, Part A, Innovative Programs	1,197.00	1197.00	.00
305 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	13,003.00	13003.00	.00
306 IDEA, Part B, Children w/Disabilities	9,228.25	18058.27	-8830.02
Total	<u>38,620.25</u>	<u>48,022.87</u>	<u>-9,402.62</u>



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	73.35	5.69
1112 District Levy - Personal Property	35.89	0.00
1114 District Levy - Pers Prop/Mobile Homes	12.97	0.00
1190 Penalties and Interest on Taxes	7.96	0.93
1510 Interest Earnings	702.85	356.06
3444 State School Block Grant	443.55	432.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,276.57</u>	<u>794.95</u>

Schedule of Changes Worksheet

Beginning Fund Balance					14,985.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					794.95	(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)					15,780.65	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	328.61	92.25
9710	Residual Equity Transfers In	0.00	400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		328.61	492.25

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	3,650.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		3,650.37	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				3,949.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				492.25	(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)				4,441.64	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	0.00	7,820.73
1112	District Levy - Personal Property	0.00	258.98
1113	District Levy - Heavy Motor Vehicles	0.00	11.12
1190	Penalties and Interest on Taxes	0.00	5.15
1510	Interest Earnings	0.00	116.90
3281	State Technology Aid	66.79	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	277.86
4600	Federal Miscellaneous Grants through the Office of Public Instruction	5,650.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,716.79</u>	<u>8,490.74</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	8,830.87	0.00
	6XX Supplies and Materials	9,069.04	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>17,899.91</u>	<u>0.00</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					883.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,490.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,374.55	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	33.62
3282 State Flexibility Fund Allocation	0.00	2,375.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,409.08

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,409.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,409.08	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	11,226.37	12,280.48
1112	District Levy - Personal Property	508.93	596.26
1113	District Levy - Heavy Motor Vehicles	17.19	17.87
1114	District Levy - Pers Prop/Mobile Homes	128.35	48.87
1190	Penalties and Interest on Taxes	49.00	25.74
1510	Interest Earnings	219.29	131.08
3440	State HB20/SB417 Prop Tax Reimb	391.77	429.42
3444	State School Block Grant	2,347.69	2,288.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,888.59</u>	<u>15,817.73</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	10,000.00	10,000.00
	850 Interest on Debt	6,185.00	5,705.00
	860 Agent Fees/Issuance Costs	100.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>16,285.00</u>	<u>15,805.00</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-746.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,817.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,805.00	(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)						-733.80	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3.03	1.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.03	1.34

Schedule of Changes Worksheet

Beginning Fund Balance	60.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.34	(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)	61.89	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	8,438.61	8,895.70
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,288.88
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	6,288.88

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,096.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,055.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,157.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



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FY2002-03

Submit ID: 0273-4398958

14 Fergus County

0273 Moore Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	5,398.99	0.00	0.00	0.00	
280	1XXX	2XX	1,357.86	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	44.70	0.00	0.00	0.00	
280	1XXX	6XX	1,697.49	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	658.88	0.00	0.00	0.00	
Totals			9,157.92	0.00	0.00	0.00	9,157.92



Trustees' Financial Summary

FY2002-03

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14 Fergus County

0273 Moore Elem

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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*