



# Trustees' Financial Summary

FY2005-06

Submit ID: 0273-97142788

**14 Fergus County  
0273 Moore Elem**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction 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** Cindy Barta

Phone #: (406) 374-2231

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

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

**Chair, Board of Trustees** Thomas Wichman

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

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

**County Superintendent** Rhonda Long

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

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

## Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	Refund Old Checks	LOCAL		
007	State OTO Energy Cost Relief and Transportation	STATE	Energy Cost Relief	State
501	Title I, Part A, Improving Basic Programs	FEDERAL	1402733105	84.010A
502	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402731405	84.367
503	Title II, Part D, Ed Technology	FEDERAL	1402736005	84.318
504	Title V, Part A, Innovative Programs	FEDERAL	1402733905	84.298
507	IDEA, Part B, Children w/Disabilities	FEDERAL	1496917705	84.027
508	Rural Low Income (Title VI-B-2)	FEDERAL	S358A041844	84.358B
509	Rural Low Income (Title VI-B-2)	FEDERAL	S358A041844	84.358B
601	Title I, Part A, Improving Basic Programs	FEDERAL	1402733104	84.010A
602	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402731404	84.367
603	Title II, Part D, Ed Technology	FEDERAL	1402736005	84.318
604	Title V, Part A, Innovative Programs	FEDERAL	1402733905	84.298
607	IDEA-B (Trans from Coop)	FEDERAL	1496917706ALLO	84.027A
910	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,030.54	17,441.70	88,247.40	4,313.29
02	Taxes Receivable - Real and Personal (120-149)	7,707.34	1,404.15	724.29	
03	Taxes Receivable - Protested (150-159)	2,361.54	450.96	222.29	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				177.61
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>44,099.42</b>	<b>19,296.81</b>	<b>89,193.98</b>	<b>4,490.90</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,068.88	1,855.11	946.58	177.61
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>10,068.88</b>	<b>1,855.11</b>	<b>946.58</b>	<b>177.61</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	34,030.54	17,441.70	88,247.40	4,313.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>34,030.54</b>	<b>17,441.70</b>	<b>88,247.40</b>	<b>4,313.29</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>44,099.42</b>	<b>19,296.81</b>	<b>89,193.98</b>	<b>4,490.90</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		43,705.50	-467.35	15,837.75
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)			1,321.38	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		43,705.50	854.03	15,837.75
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		43,705.50	854.03	15,837.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>		43,705.50	854.03	15,837.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		43,705.50	854.03	15,837.75



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,036.77
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>3,036.77</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				3,036.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>3,036.77</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>3,036.77</b>



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,501.26	2.17		426.93
02	Taxes Receivable - Real and Personal (120-149)	405.40			858.22
03	Taxes Receivable - Protested (150-159)	124.21			261.21
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>31,030.87</b>	<b>2.17</b>		<b>1,546.36</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	529.61			1,119.43
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>529.61</b>			<b>1,119.43</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	30,501.26	2.17		426.93
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>30,501.26</b>	<b>2.17</b>		<b>426.93</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>31,030.87</b>	<b>2.17</b>		<b>1,546.36</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	475.99			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	475.99			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	475.99			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	475.99			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	475.99			



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



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



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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



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



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



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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	148,099.51	154,292.97
1112 District Levy - Personal Property	4,980.47	5,373.12
1113 District Levy - Heavy Motor Vehicles	293.75	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,159.92	1,190.10
1190 Penalties and Interest on Taxes	588.53	513.04
1510 Interest Earnings	428.86	772.87
1900 Other Revenue from Local Sources	0.00	6.98
3110 Direct State Aid	139,897.13	146,235.74
3115 State Spec Ed Allowable Cost Pymt to Districts	6,741.80	6,380.66
3440 State HB20/SB417 Prop Tax Reimb	4,256.09	3,019.20
3444 State School Block Grant	24,235.65	24,419.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>330,681.71</b>	<b>342,204.52</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	175,940.96	171,632.80
2XX Personal Services - Employee Benefits	46,597.09	43,856.84
3XX Purchased Professional and Technical Services	374.50	678.00
4XX Purchased Property Services	0.00	186.20
5XX Other Purchased Services	288.13	5.35
6XX Supplies and Materials	1,748.50	774.36
8XX Other Expenditures	25.00	0.00
222X Educational Media Services		
6XX Supplies and Materials	588.35	246.56
23XX Support Services - General Administration		
1XX Personal Services - Salaries	14,326.18	9,783.72
2XX Personal Services - Employee Benefits	2,738.99	62.38
3XX Purchased Professional and Technical Services	2,881.50	3,135.74
5XX Other Purchased Services	4,822.30	13,431.75
6XX Supplies and Materials	580.53	1,302.52
8XX Other Expenditures	820.65	2,793.95
24XX Support Services - School Administration		
6XX Supplies and Materials	130.66	60.00
25XX Support Services - Business		
1XX Personal Services - Salaries	7,970.92	6,967.99
2XX Personal Services - Employee Benefits	34.03	44.42
3XX Purchased Professional and Technical Services	0.00	486.50



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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		5XX	Other Purchased Services	137.75	0.00
		6XX	Supplies and Materials	142.08	120.09
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	13,469.81	17,596.77
		2XX	Personal Services - Employee Benefits	585.28	1,366.32
		3XX	Purchased Professional and Technical Services	227.50	156.00
		4XX	Purchased Property Services	28,123.11	35,154.89
		6XX	Supplies and Materials	2,270.10	1,395.32
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	9,940.35	14,043.25
		2XX	Personal Services - Employee Benefits	2,993.76	2,646.62
		6XX	Supplies and Materials	419.69	114.63
		8XX	Other Expenditures	25.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,001.48	971.48
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	207.98	514.52
		2XX	Personal Services - Employee Benefits	13.61	4.88
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	756.95	854.97
		2XX	Personal Services - Employee Benefits	40.15	66.39
		6XX	Supplies and Materials	61.77	216.23
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,426.92	3,600.69
		2XX	Personal Services - Employee Benefits	12.89	66.98
		7XX	Property and Equipment Acquisition	2,997.50	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	9,755.13	8,459.10
		2XX	Personal Services - Employee Benefits	588.99	2,405.88
		4XX	Purchased Property Services	1,001.71	292.00
		8XX	Other Expenditures	0.00	139.00



# Trustees' Financial Summary

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14 Fergus County  
0273 Moore Elem

## 01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	1,982.88
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	1,031.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	337,067.80	348,649.91

### Schedule of Changes Worksheet

Beginning Fund Balance	40,475.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	342,204.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	348,649.91	(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)	34,030.54	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	7,439.31	28,921.21
1112	District Levy - Personal Property	251.88	922.49
1113	District Levy - Heavy Motor Vehicles	14.70	0.00
1114	District Levy - Pers Prop/Mobile Homes	62.70	149.40
1190	Penalties and Interest on Taxes	36.33	44.65
1510	Interest Earnings	95.93	135.84
2220	County On-Schedule Trans Reimb	14,692.32	15,143.75
3210	State On-Schedule Trans Reimb	14,692.32	15,143.77
3440	State HB20/SB417 Prop Tax Reimb	340.12	535.02
3444	State School Block Grant	310.01	312.37

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

37,935.62      61,308.50

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	8,889.99	10,254.58
2XX	Personal Services - Employee Benefits	1,903.35	2,508.78
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	23,291.38	21,892.31
2XX	Personal Services - Employee Benefits	6,123.60	5,747.25
3XX	Purchased Professional and Technical Services	1,215.23	290.00
4XX	Purchased Property Services	225.00	0.00
5XX	Other Purchased Services	726.69	847.32
6XX	Supplies and Materials	7,275.73	9,121.64

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

49,650.97      50,661.88



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						6,795.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						61,308.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,661.88	(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)						17,441.70	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	14,827.18	14,521.06
1112 District Levy - Personal Property	499.82	510.56
1113 District Levy - Heavy Motor Vehicles	29.59	0.00
1114 District Levy - Pers Prop/Mobile Homes	111.08	115.66
1190 Penalties and Interest on Taxes	39.54	42.99
1510 Interest Earnings	1,243.82	2,495.78
3440 State HB20/SB417 Prop Tax Reimb	466.46	318.91

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>17,217.49</u>	<u>18,004.96</u>
--	------------------	------------------

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	25,750.00	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>25,750.00</u>	<u>0.00</u>
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## Schedule of Changes Worksheet

Beginning Fund Balance	70,242.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,004.96	(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)	88,247.40	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	146.05	285.13
1611 National School Lunch Program	11,438.79	0.00
1621 Lunch Sales	0.00	10,871.65
1630 Catering Sales	91.59	0.00
1900 Other Revenue from Local Sources	0.00	6.36
3220 State Food Services Match	174.34	0.00
4550 Federal Child Nutrition	13,793.87	18,996.64

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

25,644.64      30,159.78

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	7,846.50	7,535.70
2XX Personal Services - Employee Benefits	512.57	585.12
4XX Purchased Property Services	0.00	147.66
5XX Other Purchased Services	430.00	0.00
6XX Supplies and Materials	13,665.97	24,887.72
8XX Other Expenditures	211.25	65.00

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

22,666.29      33,221.20

## Schedule of Changes Worksheet

Beginning Fund Balance	7,374.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,159.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,221.20	(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)	4,313.29	(5)



# Trustees' Financial Summary

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0273 Moore Elem**

## 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	751.74	1,363.62
2240	County Retirement Distribution	32,602.14	37,783.43
9710	Residual Equity Transfers In	0.00	35.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>33,353.88</u>	<u>39,183.03</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	26,670.95	26,154.83
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	2,952.40	1,720.93
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,107.49	977.33
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	1,842.73	2,314.75
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,929.81	2,557.76
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,509.38	2,117.83
710	School Sponsored Extracurricular Activities		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	17.37	78.15
720	School Sponsored Athletics		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	97.59	114.64
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	374.24	558.10
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	2,375.33	1,962.91



# Trustees' Financial Summary

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## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	39,877.29	38,557.23
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### Schedule of Changes Worksheet

Beginning Fund Balance		43,079.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		39,183.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		38,557.23 (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)		43,705.50 (5)



# Trustees' Financial Summary

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**14 Fergus County**  
**0273 Moore Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>001 Refund Old Checks</b>	
1900 Other Revenue from Local Sources	191.55
<b>007 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	698.46
<b>507 IDEA, Part B, Children w/Disabilities</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	18.39
<b>508 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,385.27
<b>509 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,205.44
<b>601 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	20,143.00
<b>602 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,031.00
<b>603 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	518.00
<b>604 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	736.00
<b>607 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,924.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	45,851.76

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

PRC Program Function Object	2006 Value
<b>501 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	4.70
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	6.95
<b>501 Subtotal</b>	11.65



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>502 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	604.55
<b>503 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	3.75
<b>504 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	9.12
<b>508 Rural Low Income (Title VI-B-2)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	1,385.27
<b>509 Rural Low Income (Title VI-B-2)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	13,205.44
<b>601 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,645.20
2XX Personal Services - Employee Benefits	3,116.47
5XX Other Purchased Services	187.28
6XX Supplies and Materials	194.05
	20,143.00
<b>601 Subtotal</b>	
<b>602 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	4,206.01
2XX Personal Services - Employee Benefits	1,195.36
6XX Supplies and Materials	629.63



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	16.37
	6,047.37
<b>602 Subtotal</b>	
<b>603 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	518.00
<b>604 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	569.76
2XX Personal Services - Employee Benefits	130.31
6XX Supplies and Materials	35.93
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	5.55
	741.55
<b>604 Subtotal</b>	
<b>607 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,518.26
2XX Personal Services - Employee Benefits	406.39
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	7.11
	2,931.76
<b>607 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      45,601.46



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					603.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,851.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,601.46	(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)					854.03	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Refund Old Checks	191.55	0.00	191.55
007 State OTO Energy Cost Relief and Transportation	698.46	0.00	698.46
501 Title I, Part A, Improving Basic Programs	0.00	11.65	-11.65
502 Title II, Part A, Teacher/Principal Train/Recruit	0.00	604.55	-604.55
503 Title II, Part D, Ed Technology	0.00	3.75	-3.75
504 Title V, Part A, Innovative Programs	0.00	9.12	-9.12
507 IDEA, Part B, Children w/Disabilities	18.39	0.00	18.39
508 Rural Low Income (Title VI-B-2)	1,385.27	1,385.27	0.00
509 Rural Low Income (Title VI-B-2)	13,205.44	13,205.44	0.00
601 Title I, Part A, Improving Basic Programs	20,143.00	20,143.00	0.00
602 Title II, Part A, Teacher/Principal Train/Recruit	6,031.00	6,047.37	-16.37
603 Title II, Part D, Ed Technology	518.00	518.00	0.00
604 Title V, Part A, Innovative Programs	736.00	741.55	-5.55
607 IDEA-B (Trans from Coop)	2,924.65	2,931.76	-7.11
<b>Total</b>	<u>45,851.76</u>	<u>45,601.46</u>	<u>250.30</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1.19	0.00
1190 Penalties and Interest on Taxes	0.43	0.00
1510 Interest Earnings	244.13	501.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	245.75	501.36

### Schedule of Changes Worksheet

Beginning Fund Balance	15,336.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	501.36	(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)	15,837.75	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	72.49	84.42
5300	Operating Transfers from Other Funds	0.00	1,982.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		72.49	2,067.30

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,583.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,583.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance		969.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,067.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,036.77	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	8,328.38	8,120.00
1112 District Levy - Personal Property	280.11	285.42
1113 District Levy - Heavy Motor Vehicles	16.59	0.00
1114 District Levy - Pers Prop/Mobile Homes	62.78	64.72
1190 Penalties and Interest on Taxes	25.21	25.48
1510 Interest Earnings	269.56	811.02
3281 State Technology Aid	1,316.32	1,966.14
3440 State HB20/SB417 Prop Tax Reimb	167.17	107.70
3445 State Combined Fund School Block Grant	1,218.21	1,227.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11,684.33</b>	<b>12,607.95</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,199.48	842.85
6XX Supplies and Materials	7,517.62	1,785.41
222X Educational Media Services		
6XX Supplies and Materials	240.00	0.00
465 Federal Miscellaneous Grants from OPI		
222X Educational Media Services		
6XX Supplies and Materials	0.00	584.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>8,957.10</b>	<b>3,212.26</b>



# Trustees' Financial Summary

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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						21,105.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,607.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,212.26	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,501.26	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	0.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.06

### Schedule of Changes Worksheet

Beginning Fund Balance	2.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.06	(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	
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2.17	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	18,946.58	17,118.64
1112	District Levy - Personal Property	637.89	607.37
1113	District Levy - Heavy Motor Vehicles	37.69	0.00
1114	District Levy - Pers Prop/Mobile Homes	145.05	141.40
1190	Penalties and Interest on Taxes	63.27	58.56
1510	Interest Earnings	119.98	226.80
3440	State HB20/SB417 Prop Tax Reimb	379.94	226.53

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

20,330.40	18,379.30
-----------	-----------

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	15,000.00	15,000.00
850	Interest on Debt	4,465.00	3,700.00
860	Agent Fees/Issuance Costs	250.00	0.00

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

19,715.00	18,700.00
-----------	-----------

## Schedule of Changes Worksheet

Beginning Fund Balance					747.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,379.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,700.00	(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)					426.93	(5)



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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1.59	12.51
1910 Rentals	0.00	400.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.59	412.51

### Schedule of Changes Worksheet

Beginning Fund Balance	63.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	412.51	(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)	475.99	(5)



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## 14 Fergus County 0273 Moore Elem

Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	9,940.35	14,043.25
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	5,779.11	2,518.26
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	171,632.80
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	8,256.87
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	246.56
XX	XXX 26XX	41X Energy Utility Services	11,610.50	31,758.75
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,380.66
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,380.66

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,126.58
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,188.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,775.98
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,043.25	0.00	0.00	0.00	
280	1XXX	2XX	2,646.62	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	114.63	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	971.48	0.00	0.00	0.00	
<b>Totals</b>			17,775.98	0.00	0.00	0.00	17,775.98



# Trustees' Financial Summary

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

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



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	1,405.00	0.00	3,762.50	0.00	5,167.50
Buildings	568,098.86	0.00	0.00	0.00	568,098.86
Machinery And Equipment	151,500.25	0.00	2,525.00	0.00	154,025.25
Totals at historical cost	721,004.11	0.00	6,287.50	0.00	727,291.61
Less Accumulated depreciation for:					
Building Accum	292,552.14	0.00	18,361.72	0.00	310,913.86
Machinery And Equipment Accum	75,862.86	0.00	0.00	13,627.60	62,235.26
Total accumulated depreciation	368,415.00	0.00	18,361.72	13,627.60	373,149.12
Governmental activities, capital assets, net	352,589.11	0.00	-12,074.22	-13,627.60	354,142.49

\* 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.

<b>Depreciation by Function for FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	6,330.49	0.00	0.00
General Administration (23XX)	2,408.00	0.00	0.00
Operations and Maintenance (26XX)	11,418.16	0.00	0.00
Transportation (27XX)	13,702.94	0.00	0.00
Food Service (31XX)	176.14	0.00	0.00
Extracurricular (34XX, 35XX)	1,562.19	0.00	0.00
Total Depreciation for FY2006	35,597.92	0.00	0.00



# Trustees' Financial Summary

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
5/1/1997 Issue	70,000.00	0.00	15,000.00	0.00	55,000.00	20,000.00	35,000.00
Compensated	19,141.06	11,926.62	0.00	0.00	31,067.68	0.00	31,067.68
Total Governmental Activity	89,141.06	11,926.62	15,000.00	0.00	86,067.68	20,000.00	66,067.68
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.