



Trustees' Financial Summary

FY2005-06

Submit ID: 0274-96187544

14 Fergus County
0274 Moore H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk 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 #
007	State OTO Energy Cost Relief and Transportation	STATE	State	State
508	Rural Low Income (Title VI-B-2)	FEDERAL	S358A044595	84.358B
601	Advanced Placement	FEDERAL	1402744006	84.330C
608	Rural Low Income (Title VI-B-2)	FEDERAL	S358A054595	84.358B
610	Vo Ed All Career & Tech Ed Programs	STATE	1402748106BG	State
613	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402748106BG	84.048A



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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)	47,467.46	13,836.28	91,099.02	
02	Taxes Receivable - Real and Personal (120-149)	10,244.52	1,580.98	747.21	
03	Taxes Receivable - Protested (150-159)	3,098.86	500.84	226.69	
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	60,810.84	15,918.10	92,072.92	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,343.38	2,081.82	973.90	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,343.38	2,081.82	973.90	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	47,467.46	13,836.28	91,099.02	
52	TOTAL FUND BALANCE/EQUITY	47,467.46	13,836.28	91,099.02	
53	TOTAL LIABILITIES AND FUND BALANCE	60,810.84	15,918.10	92,072.92	



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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)		39,171.71	655.37	16,133.33
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		39,171.71	655.37	16,133.33
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)		39,171.71	655.37	16,133.33
52	TOTAL FUND BALANCE/EQUITY		39,171.71	655.37	16,133.33
53	TOTAL LIABILITIES AND FUND BALANCE		39,171.71	655.37	16,133.33



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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)	1,414.96		9,459.29	3,042.82
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)	640.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,054.96		9,459.29	3,042.82
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)	2,054.96		9,459.29	3,042.82
52	TOTAL FUND BALANCE/EQUITY	2,054.96		9,459.29	3,042.82
53	TOTAL LIABILITIES AND FUND BALANCE	2,054.96		9,459.29	3,042.82



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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)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,458.10	.68		323.15
02	Taxes Receivable - Real and Personal (120-149)	419.32			887.88
03	Taxes Receivable - Protested (150-159)	127.06			267.28
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	29,004.48	.68		1,478.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	546.38			1,155.16
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	546.38			1,155.16
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)	28,458.10	.68		323.15
52	TOTAL FUND BALANCE/EQUITY	28,458.10	.68		323.15
53	TOTAL LIABILITIES AND FUND BALANCE	29,004.48	.68		1,478.31



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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)	12,926.24			
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	12,926.24			
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)	12,926.24			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	12,926.24			
53	TOTAL LIABILITIES AND FUND BALANCE	12,926.24			



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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	Invested in Capital Assets, Net of Related Debt				
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	Invested in Capital Assets, Net of Related Debt				
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)	35,745.07		25,124.75	
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	35,745.07		25,124.75	
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)				
52	TOTAL FUND BALANCE/EQUITY	35,745.07		25,124.75	
53	TOTAL LIABILITIES AND FUND BALANCE	35,745.07		25,124.75	



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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)				
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 - 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)		
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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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	204,293.09	198,212.04
1112 District Levy - Personal Property	7,549.95	7,121.68
1113 District Levy - Heavy Motor Vehicles	360.04	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,436.98	1,437.69
1190 Penalties and Interest on Taxes	900.37	683.23
1510 Interest Earnings	1,030.65	1,304.86
1900 Other Revenue from Local Sources	23.54	854.80
1945 Fees - Users/Resale of Supplies	0.00	59.00
3110 Direct State Aid	173,008.28	195,389.73
3115 State Spec Ed Allowable Cost Pymt to Districts	4,604.28	7,531.14
3120 State Guaranteed Tax Base Aid	9,621.51	4,746.06
3440 State HB20/SB417 Prop Tax Reimb	4,108.70	2,892.84
3444 State School Block Grant	24,489.34	24,675.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	431,426.73	444,908.53

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	207,180.12	226,718.80
2XX Personal Services - Employee Benefits	53,755.86	53,821.17
3XX Purchased Professional and Technical Services	339.50	124.50
4XX Purchased Property Services	1,201.92	572.20
5XX Other Purchased Services	2,079.21	171.75
6XX Supplies and Materials	4,984.32	1,967.83
8XX Other Expenditures	633.65	87.00
222X Educational Media Services		
5XX Other Purchased Services	426.46	0.00
6XX Supplies and Materials	1,423.72	534.08
8XX Other Expenditures	0.00	107.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	16,897.62	10,890.10
2XX Personal Services - Employee Benefits	1,875.43	69.43
3XX Purchased Professional and Technical Services	3,998.50	3,190.30
4XX Purchased Property Services	60.00	0.00
5XX Other Purchased Services	4,651.05	13,945.74
6XX Supplies and Materials	2,163.20	2,585.99
8XX Other Expenditures	1,878.00	5,506.05



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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				
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	573.26	81.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	6,353.00	6,863.99
		2XX	Personal Services - Employee Benefits	11.23	43.76
		3XX	Purchased Professional and Technical Services	144.25	339.50
		5XX	Other Purchased Services	552.15	65.00
		6XX	Supplies and Materials	792.24	436.20
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	25,078.54	20,850.19
		2XX	Personal Services - Employee Benefits	1,105.57	1,910.46
		3XX	Purchased Professional and Technical Services	227.50	336.00
		4XX	Purchased Property Services	0.00	30,305.51
		5XX	Other Purchased Services	22.50	0.00
		6XX	Supplies and Materials	3,573.46	9,406.15
		8XX	Other Expenditures	130.00	25.38
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	29,195.64	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,685.34	13,835.25
		2XX	Personal Services - Employee Benefits	2,555.95	2,753.38
		6XX	Supplies and Materials	1,804.17	25.48
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	558.52	603.52
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,333.04	800.36
		2XX	Personal Services - Employee Benefits	85.70	62.15
		6XX	Supplies and Materials	149.14	35.01
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,339.00	5,869.20
		2XX	Personal Services - Employee Benefits	33.88	37.42
		4XX	Purchased Property Services	0.00	27.30
		5XX	Other Purchased Services	61.49	0.00
		6XX	Supplies and Materials	50.00	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,856.47	1,449.90



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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
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	112.27	112.58
		6XX	Supplies and Materials	0.00	48.06
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	14,602.83	12,917.51
		2XX	Personal Services - Employee Benefits	76.19	82.35
		3XX	Purchased Professional and Technical Services	2,856.82	0.00
		5XX	Other Purchased Services	868.46	2,738.15
		6XX	Supplies and Materials	1,327.36	1,661.18
		7XX	Property and Equipment Acquisition	2,997.50	0.00
		8XX	Other Expenditures	1,932.00	4,225.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	10,256.22	7,785.29
		2XX	Personal Services - Employee Benefits	673.16	1,832.14
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	464.10
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		6XX	Supplies and Materials	4,845.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>437,369.40</u>	<u>448,320.91</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0274-96187544

14 Fergus County

0274 Moore H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					50,879.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					444,908.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					448,320.91	(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)					47,467.46	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0274-96187544

14 Fergus County

0274 Moore H S

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	7,831.14	31,384.80
1112	District Levy - Personal Property	301.36	990.19
1113	District Levy - Heavy Motor Vehicles	13.89	0.00
1114	District Levy - Pers Prop/Mobile Homes	50.45	149.03
1190	Penalties and Interest on Taxes	38.68	45.47
1510	Interest Earnings	256.78	270.69
1900	Other Revenue from Local Sources	0.00	5.58
2220	County On-Schedule Trans Reimb	9,924.63	10,095.83
3210	State On-Schedule Trans Reimb	9,924.63	10,095.85
3440	State HB20/SB417 Prop Tax Reimb	113.06	324.90
3444	State School Block Grant	1,375.59	1,386.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,830.21</u>	<u>54,748.38</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	15,613.99	14,504.62
2XX	Personal Services - Employee Benefits	2,335.02	3,047.29
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,742.58	17,384.00
2XX	Personal Services - Employee Benefits	2,013.43	2,735.73
3XX	Purchased Professional and Technical Services	110.00	90.00
4XX	Purchased Property Services	2,341.40	0.00
5XX	Other Purchased Services	1,015.71	1,628.39
6XX	Supplies and Materials	5,709.50	9,543.63
8XX	Other Expenditures	55.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>44,936.63</u>	<u>48,933.66</u>



Trustees' Financial Summary

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14 Fergus County

0274 Moore H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,021.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,748.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,933.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,836.28	(5)



Trustees' Financial Summary

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14 Fergus County
0274 Moore H S

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	14,872.58	14,482.88
1112 District Levy - Personal Property	543.28	520.93
1113 District Levy - Heavy Motor Vehicles	26.32	0.00
1114 District Levy - Pers Prop/Mobile Homes	102.93	105.13
1190 Penalties and Interest on Taxes	49.27	44.71
1510 Interest Earnings	1,217.88	2,497.44
3440 State HB20/SB417 Prop Tax Reimb	389.87	278.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,202.13	17,929.79

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,750.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	73,169.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,929.79	(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)	91,099.02	(5)



Trustees' Financial Summary

FY2005-06

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**14 Fergus County
0274 Moore H S**

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	708.38	1,164.37
2240 County Retirement Distribution	31,674.01	52,201.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,382.39	53,365.90

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	31,709.67	34,176.65
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,178.00	2,671.71
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	886.05	961.90
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,132.38	2,675.41
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,427.76	1,603.31
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,651.96	2,400.57
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	184.75	100.84
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	969.21	898.81
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	256.16	236.84
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,257.58	1,922.12
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,472.04	803.85



Trustees' Financial Summary

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14 Fergus County

0274 Moore H S

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,125.56	48,452.01
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Schedule of Changes Worksheet

Beginning Fund Balance	34,257.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,365.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,452.01	(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)	39,171.71	(5)



Trustees' Financial Summary

FY2005-06

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14 Fergus County
0274 Moore H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
007 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	510.41
508 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,011.45
601 Advanced Placement	
4290 Title I, Part G, Advanced Placement	155.00
608 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,140.62
610 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,306.00
613 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,619.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,742.48

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

PRC Program Function Object	2006 Value
508 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
5XX Other Purchased Services	9,011.45
601 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
5XX Other Purchased Services	120.15
608 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	9,693.52
222X Educational Media Services	
6XX Supplies and Materials	447.10
608 Subtotal	10,140.62



Trustees' Financial Summary

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14 Fergus County

0274 Moore H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
610 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	727.96
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	430.66
8XX Other Expenditures	213.34
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	827.00
610 Subtotal	2,198.96
613 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
4XX Purchased Property Services	630.70
6XX Supplies and Materials	526.34
34XX Extracurricular - Activities	
6XX Supplies and Materials	461.96
613 Subtotal	1,619.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 23,090.18



Trustees' Financial Summary

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14 Fergus County

0274 Moore H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,742.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,090.18	(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)						655.37	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 State OTO Energy Cost Relief and Transportation	510.41	0.00	510.41
508 Rural Low Income (Title VI-B-2)	9,011.45	9,011.45	0.00
601 Advanced Placement	155.00	120.15	34.85
608 Rural Low Income (Title VI-B-2)	10,140.62	10,140.62	0.00
610 Vo Ed All Career & Tech Ed Programs	2,306.00	2,198.96	107.04
613 Vo Ed Carl Perkins Basic Grant	1,619.00	1,619.00	0.00
Total	<u>23,742.48</u>	<u>23,090.18</u>	<u>652.30</u>



Trustees' Financial Summary

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14 Fergus County

0274 Moore H S

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
1112	District Levy - Personal Property	2.20	0.00
1190	Penalties and Interest on Taxes	1.18	0.00
1510	Interest Earnings	236.58	494.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>241.15</u>	<u>494.14</u>

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

PRC Program Function Object		2005 Value	2006 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	6XX Supplies and Materials	949.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>949.95</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				15,639.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				494.14	(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)				16,133.33	(5)



Trustees' Financial Summary

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14 Fergus County

0274 Moore H S

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	800.00	700.00
1510 Interest Earnings	46.46	68.00
3260 State Driver's Education Reimbursement	1,014.94	650.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,861.40	1,418.91

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	791.00	1,008.00
4XX Purchased Property Services	1,342.20	798.15
6XX Supplies and Materials	117.00	159.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,250.20	1,966.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,602.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,418.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,966.00	(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)	2,054.96	(5)



Trustees' Financial Summary

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14 Fergus County
0274 Moore H S

20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	121.76	261.05
1900	Other Revenue from Local Sources	50.00	0.00
1910	Rentals	5,000.00	3,462.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,171.76</u>	<u>3,723.55</u>

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

PRC Program Function Object		2005 Value	2006 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	4XX Purchased Property Services	1,960.03	2,912.78
	6XX Supplies and Materials	1,079.52	479.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,039.55</u>	<u>3,392.65</u>

Schedule of Changes Worksheet

Beginning Fund Balance				9,128.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,723.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,392.65	(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)				9,459.29	(5)



Trustees' Financial Summary

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0274 Moore H S

21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.00	90.47
1520	Dividends on Investments	66.55	0.00
5300	Operating Transfers from Other Funds	0.00	464.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66.55	554.57

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	2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,000.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				2,488.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				554.57	(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)				3,042.82	(5)



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0274 Moore H S

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	8,363.90	8,122.32
1112 District Levy - Personal Property	302.13	292.01
1113 District Levy - Heavy Motor Vehicles	14.76	0.00
1114 District Levy - Pers Prop/Mobile Homes	58.22	58.94
1190 Penalties and Interest on Taxes	30.48	26.38
1510 Interest Earnings	203.19	715.00
3281 State Technology Aid	1,554.62	2,631.70
3440 State HB20/SB417 Prop Tax Reimb	120.22	82.42
3445 State Combined Fund School Block Grant	1,523.04	1,534.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,170.56	13,463.39

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	325.00	781.58
6XX Supplies and Materials	9,297.77	2,361.90
222X Educational Media Services		
6XX Supplies and Materials	240.00	584.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,862.77	3,727.48



Trustees' Financial Summary

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0274 Moore H S

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					18,722.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,463.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,727.48	(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)					28,458.10	(5)



Trustees' Financial Summary

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14 Fergus County

0274 Moore H S

29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(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)						0.68	(5)



Trustees' Financial Summary

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14 Fergus County
0274 Moore H S

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	18,905.94	17,131.71
1112	District Levy - Personal Property	706.35	622.42
1113	District Levy - Heavy Motor Vehicles	27.14	0.00
1114	District Levy - Pers Prop/Mobile Homes	134.35	128.24
1190	Penalties and Interest on Taxes	84.72	62.80
1510	Interest Earnings	100.93	205.59
3440	State HB20/SB417 Prop Tax Reimb	271.14	173.39

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

20,230.57	18,324.15
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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	4,207.50	3,442.50
	860 Agent Fees/Issuance Costs	250.00	0.00

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

19,457.50	18,442.50
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Schedule of Changes Worksheet

Beginning Fund Balance					441.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,324.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,442.50	(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)					323.15	(5)



Trustees' Financial Summary

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14 Fergus County
0274 Moore H S

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	374.34	481.19
1900 Other Revenue from Local Sources	363.53	0.00
1910 Rentals	175.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	912.87	481.19

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	0.00	8,822.50
6XX Supplies and Materials	3,346.00	1,310.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,346.00	10,132.50

Schedule of Changes Worksheet

Beginning Fund Balance	22,577.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	481.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,132.50	(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)	12,926.24	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	524.63	1,094.75
1900 Other Revenue from Local Sources	15.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	539.63	1,094.75

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		
5XX Other Purchased Services	500.00	0.00
6XX Supplies and Materials	395.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	895.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	34,650.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,094.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	35,745.07	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	50,675.03	50,537.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,675.03	50,537.28

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	48,659.76	58,521.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,659.76	58,521.10

Schedule of Changes Worksheet

Beginning Fund Balance	33,108.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,537.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,521.10	(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)	25,124.75	(5)



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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	10,685.34	13,835.25
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	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	226,418.80
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	9,693.52
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	460.53
XX	XXX 26XX	41X Energy Utility Services	8,438.51	26,471.98
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	5,270.98
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,270.98

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,756.74
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,590.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,217.63
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	13,835.25	0.00	0.00	0.00	
280	1XXX	2XX	2,753.38	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	25.48	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	603.52	0.00	0.00	0.00	
Totals			17,217.63	0.00	0.00	0.00	17,217.63



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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.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
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	292,552.15	0.00	18,361.72	0.00	310,913.87
Machinery And Equipment Accum	75,862.86	0.00	0.00	13,627.60	62,235.26
Total accumulated depreciation	368,415.01	0.00	18,361.72	13,627.60	373,149.13
Governmental activities, capital assets, net	352,589.10	0.00	-12,074.22	-13,627.60	354,142.48

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
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



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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-
Governmental Activities *							
General Obligation Bonds:							
5/1/1997 Issue	65,000.00	0.00	15,000.00	0.00	50,000.00	15,000.00	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							
Long-Term Liabilities	84,141.06	11,926.62	15,000.00	0.00	81,067.68	15,000.00	66,067.68

* 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.