



Trustees' Financial Summary

FY2006-07

Submit ID: 0291-45435637

14 Fergus County

0291 Winifred K-12 Schools

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 Ann Econom

Phone #: (406) 462-5420

(Signature)

(Date)

Chair, Board of Trustees Mike Schmitt

(Signature)

(Date)

County Superintendent Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY07 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 #
437	Rural Low Income (Title VI-B-2)	FEDERAL	S358A042091	84.358B
537	Rural Low Income (Title VI-B-2)	FEDERAL	S358A052091	84.358B
620	Title I, Part A, Improving Basic Programs	FEDERAL	1402913106	84.010A
630	Title II Part A	FEDERAL	1402911406	84.367
631	Title II, Part D, Ed Technology	FEDERAL	1402916006	84.318
633	Title IV, Part A, Safe & Drug-Free	FEDERAL	1402911606	84.186A
635	Title V, Part A, Innovative Programs	FEDERAL	1402913906	84.298
700	Indirect Cost Pool Revenue	LOCAL		
701	Vocational Agriculture - 76	LOCAL		
710	ABE (Adult Basic Ed)	FEDERAL	Local	84.002
720	Title I Improving Basic Programs	FEDERAL	1402913107	84.010A
730	Title II Part A	FEDERAL	1402911407	84.367
731	Title II, Part D, Ed Technology	FEDERAL	1402916007	84.318
733	Title IV, Part A, Safe & Drug-Free	FEDERAL	1402911607	84.186A
735	Title V Part A	FEDERAL	1402913907	84.298
751	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402918107BG	84.048A
756	IDEA-B (Trans from Coop)	FEDERAL	2006-2007	84.027A
760	Vo Ed Business/Marketing	STATE	state	State
761	Vo Ed Family & Consumer Science	STATE	state	State
764	State OTO Weatherization & Deferred	STATE	State	state
765	State OTO Indian Education for All	STATE	State	state
790	Vo Ed Agriculture	STATE	state	State



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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)	170,246.75	83,341.78	308,021.74	10,168.30
02	Taxes Receivable - Real and Personal (120-149)	15,743.49	.02	1,570.61	
03	Taxes Receivable - Protested (150-159)	14.10		1.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				39.59
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	186,004.34	83,341.80	309,593.73	10,207.89
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,757.59	.02	1,571.99	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,757.59	.02	1,571.99	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	14,883.27			
48	Fund Balance for Budget (961-970)	155,363.48	83,341.78	308,021.74	10,207.89
52	TOTAL FUND BALANCE/EQUITY	170,246.75	83,341.78	308,021.74	10,207.89
53	TOTAL LIABILITIES AND FUND BALANCE	186,004.34	83,341.80	309,593.73	10,207.89



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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)		82,148.89	61,986.28	
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)			214.55	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		82,148.89	62,200.83	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,581.94	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,581.94	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		82,148.89	60,618.89	
52	TOTAL FUND BALANCE/EQUITY		82,148.89	60,618.89	
53	TOTAL LIABILITIES AND FUND BALANCE		82,148.89	62,200.83	



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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)	12,937.33		5,446.08	7,394.25
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)	929.85			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,867.18		5,446.08	7,394.25
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)	13,867.18		5,446.08	7,394.25
52	TOTAL FUND BALANCE/EQUITY	13,867.18		5,446.08	7,394.25
53	TOTAL LIABILITIES AND FUND BALANCE	13,867.18		5,446.08	7,394.25



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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)	65,894.50			
02	Taxes Receivable - Real and Personal (120-149)	541.75	.09		
03	Taxes Receivable - Protested (150-159)	.45			
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	66,436.70	.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	542.20	.09		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	542.20	.09		
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)	65,894.50			
52	TOTAL FUND BALANCE/EQUITY	65,894.50			
53	TOTAL LIABILITIES AND FUND BALANCE	66,436.70	.09		



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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)	7,671.31	145,784.04		
02	Taxes Receivable - Real and Personal (120-149)		1,203.94		
03	Taxes Receivable - Protested (150-159)		1.05		
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	7,671.31	146,989.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,204.99		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,204.99		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,671.31	145,784.04		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,671.31	145,784.04		
53	TOTAL LIABILITIES AND FUND BALANCE	7,671.31	146,989.03		



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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)			13,492.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			13,492.74	
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			13,492.74	
53	TOTAL LIABILITIES AND FUND BALANCE			13,492.74	



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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)	2,522.63		45,137.36	
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	2,522.63		45,137.36	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	2,522.63		45,137.36	
53	TOTAL LIABILITIES AND FUND BALANCE	2,522.63		45,137.36	



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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)	33,422.85	42,836.72		
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	33,422.85	42,836.72		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	33,422.85	42,836.72		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	33,422.85	42,836.72		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	33,422.85	42,836.72		



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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	2006 Value	2007 Value
1111 District Levy - Real Property	209,178.83	212,332.44
1112 District Levy - Personal Property	15,108.67	21,950.16
1114 District Levy - Pers Prop/Mobile Homes	4,213.42	4,072.75
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,190.14	20,212.53
1190 Penalties and Interest on Taxes	1,067.07	1,003.39
1510 Interest Earnings	6,420.67	11,296.71
1900 Other Revenue from Local Sources	0.00	602.00
3110 Direct State Aid	399,358.84	384,691.79
3111 Quality Educator	0.00	25,900.00
3112 At Risk Student	0.00	6,688.31
3113 Indian Education For All	0.00	2,101.20
3115 State Spec Ed Allowable Cost Pymt to Districts	14,979.69	13,902.04
3120 State Guaranteed Tax Base Aid	157,466.10	140,893.01
3440 State HB20/SB417 Prop Tax Reimb	5,093.15	3,404.63
3444 State School Block Grant	47,594.23	47,955.95
3460 Montana Oil and Gas Tax	19,403.65	20,540.14
4800 Federal Revenue in Lieu of Taxes	496.20	448.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	890,570.66	917,995.11

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	383,158.05	407,441.03
2XX Personal Services - Employee Benefits	62,702.36	61,036.58
3XX Purchased Professional and Technical Services	355.52	2,675.10
4XX Purchased Property Services	2,513.00	899.41
5XX Other Purchased Services	2,152.11	1,562.96
6XX Supplies and Materials	27,243.09	47,068.34
8XX Other Expenditures	285.00	22,590.62
21XX Support Services - Students		
1XX Personal Services - Salaries	8,507.64	8,762.76
2XX Personal Services - Employee Benefits	31.36	57.74
5XX Other Purchased Services	170.65	1,054.03
6XX Supplies and Materials	1,716.73	1,438.68
8XX Other Expenditures	284.22	135.00
222X Educational Media Services		
1XX Personal Services - Salaries	31,470.96	34,214.04
2XX Personal Services - Employee Benefits	4,878.60	5,446.22
6XX Supplies and Materials	2,858.62	2,480.87



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	46,858.52	51,027.78
		2XX	Personal Services - Employee Benefits	1,949.53	1,220.47
		3XX	Purchased Professional and Technical Services	3,457.70	932.34
		4XX	Purchased Property Services	50.00	0.00
		5XX	Other Purchased Services	12,928.58	12,496.40
		6XX	Supplies and Materials	2,119.71	3,269.42
		8XX	Other Expenditures	2,469.15	11,938.92
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	17,696.22	18,493.40
		2XX	Personal Services - Employee Benefits	71.25	124.68
		5XX	Other Purchased Services	1,507.92	1,118.36
		6XX	Supplies and Materials	2,564.50	773.69
		8XX	Other Expenditures	1,585.00	1,445.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	38,322.07	38,159.89
		2XX	Personal Services - Employee Benefits	1,903.26	3,135.34
		4XX	Purchased Property Services	46,041.03	33,625.34
		5XX	Other Purchased Services	6,354.00	6,231.10
		6XX	Supplies and Materials	42,023.19	31,295.31
		8XX	Other Expenditures	91.00	81.00
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	0.00	540.00
		6XX	Supplies and Materials	0.00	54.00
		7XX	Property and Equipment Acquisition	16,303.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,042.33	14,947.06
		2XX	Personal Services - Employee Benefits	54.82	99.36
		6XX	Supplies and Materials	1,850.12	2,647.36
		8XX	Other Expenditures	0.00	60.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	10,050.01	10,014.12
365	Indian Education for All				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	375.00
		8XX	Other Expenditures	0.00	85.00



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0291 Winifred K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			4XX Purchased Property Services	0.00	619.78
			5XX Other Purchased Services	4,242.12	1,949.83
			6XX Supplies and Materials	1,394.50	2,378.07
			8XX Other Expenditures	1,163.11	1,101.54
421	Title I, Part A, Accountability				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	4,235.03	0.00
710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	1,531.62	2,785.00
			2XX Personal Services - Employee Benefits	30.50	163.62
			5XX Other Purchased Services	69.00	454.76
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	3,267.00	3,529.11
			2XX Personal Services - Employee Benefits	12.01	21.75
			5XX Other Purchased Services	3,395.21	3,377.34
			6XX Supplies and Materials	19.00	540.19
			8XX Other Expenditures	3,462.00	2,448.75
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,846.00	3,438.75
			2XX Personal Services - Employee Benefits	163.61	268.92
			5XX Other Purchased Services	26.00	400.00
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	19,611.03	19,488.13
			2XX Personal Services - Employee Benefits	183.30	226.93
			5XX Other Purchased Services	2,700.00	1,833.80
			6XX Supplies and Materials	4,058.50	2,049.02
			810 Dues and Fees	3,028.00	0.00
			8XX Other Expenditures	0.00	2,275.00
910	Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries	17,460.15	18,547.65
			2XX Personal Services - Employee Benefits	1,046.28	1,629.78
			5XX Other Purchased Services	0.00	438.66
			6XX Supplies and Materials	6,319.44	630.03
			810 Dues and Fees	130.77	0.00
			8XX Other Expenditures	0.00	173.74



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
910	Food Services				
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,990.00	2,513.06
	9999	Undistributed			
		971	Residual Equity Transfers Out	0.00	8,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>881,005.00</u>	<u>922,336.93</u>

Schedule of Changes Worksheet

Beginning Fund Balance					207,583.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					917,995.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					922,336.93	(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	14,883.27	Less Last Year	47,877.78	(4b)	-32,994.51	
					-32,994.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					170,246.75	(5)



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10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	4,513.86	5,478.87
2220	County On-Schedule Trans Reimb	0.00	11,372.25
3210	State On-Schedule Trans Reimb	31,018.99	35,905.01
3440	State HB20/SB417 Prop Tax Reimb	267.32	178.22
3460	Montana Oil and Gas Tax	291.88	0.00
5200	Sale or Compensation for Loss of Assets	0.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,092.05</u>	<u>53,234.35</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10.30	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	37,634.93	40,098.13
2XX	Personal Services - Employee Benefits	1,677.38	2,916.81
4XX	Purchased Property Services	3,694.10	5,939.16
5XX	Other Purchased Services	8,400.25	7,655.50
6XX	Supplies and Materials	26,281.83	42,234.32
810	Dues and Fees	21.00	0.00
8XX	Other Expenditures	525.92	1,076.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>78,245.71</u>	<u>99,919.92</u>



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0291 Winifred K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						130,027.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,234.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						99,919.92	(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)						83,341.78	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	21,522.33	22,848.60
1112	District Levy - Personal Property	1,927.38	2,372.11
1114	District Levy - Pers Prop/Mobile Homes	545.48	439.76
1190	Penalties and Interest on Taxes	845.72	100.58
1510	Interest Earnings	7,489.43	15,092.75
3440	State HB20/SB417 Prop Tax Reimb	633.57	421.62
3460	Montana Oil and Gas Tax	1,878.18	2,041.71
4800	Federal Revenue in Lieu of Taxes	49.55	44.44
6100	Material Prior Period Revenue Adjustments	0.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34,891.65</u>	<u>43,361.57</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
6XX	Supplies and Materials	18,015.77	4,842.71
999	Undistributed		
9999	Undistributed		
892	Material Prior Period Expenditure Adjustments	0.00	0.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>18,015.77</u>	<u>4,842.73</u>



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0291 Winifred K-12 Schools

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					269,502.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					43,361.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,842.73	(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)					308,021.74	(5)



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0291 Winifred K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	188.26	454.36
1611	National School Lunch Program	12,401.75	10,755.65
1612	School Breakfast Program	12.75	0.00
1632	Daily Adult Sales	1,945.00	1,647.50
3220	State Food Services Match	0.00	39.59
4550	Federal Child Nutrition	11,926.80	14,046.62
5200	Sale or Compensation for Loss of Assets	0.00	367.86

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

26,474.56	27,311.58
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2006 Value	2007 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	3,907.68	141.98
	2XX Personal Services - Employee Benefits	3.28	12.04
	5XX Other Purchased Services	1,184.97	149.52
	6XX Supplies and Materials	22,566.15	24,882.65
	8XX Other Expenditures	913.40	193.11

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

28,575.48	25,379.30
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Schedule of Changes Worksheet

Beginning Fund Balance				8,275.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				27,311.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				25,379.30	(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)				10,207.89	(5)



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0291 Winifred K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	1,358.90	3,509.98
2240	County Retirement Distribution	118,601.27	109,796.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>119,960.17</u>	<u>113,306.45</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	54,751.50	58,181.47
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,299.12	1,345.31
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	5,179.21
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	4,805.55	0.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	6,883.67	7,468.59
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,397.36	2,491.81
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	4,686.72	4,927.17
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	5,029.32	4,852.84
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,162.39	2,318.43
710	School Sponsored Extracurricular Activities		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	187.33	319.22
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	498.86	542.18
720	School Sponsored Athletics		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	326.95	427.08



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14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,282.75	2,228.62
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,352.51	2,627.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>88,664.03</u>	<u>92,909.84</u>

Schedule of Changes Worksheet

Beginning Fund Balance					61,752.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					113,306.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					92,909.84	(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)					82,148.89	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
437 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,681.00
537 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,628.34
620 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	11,938.03
6100 Material Prior Period Revenue Adjustments	-7,337.09
620 Subtotal	4,600.94
630 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	796.51
6100 Material Prior Period Revenue Adjustments	-371.59
630 Subtotal	424.92
631 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	452.55
6100 Material Prior Period Revenue Adjustments	-47.39
631 Subtotal	405.16
633 Title IV, Part A, Safe & Drug-Free	
6100 Material Prior Period Revenue Adjustments	1,653.65
635 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	379.69
6100 Material Prior Period Revenue Adjustments	8.38
635 Subtotal	388.07
700 Indirect Cost Pool Revenue	
1510 Interest Earnings	318.40
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,085.82
700 Subtotal	1,404.22
701 Vocational Agriculture - 76	
1510 Interest Earnings	2,464.30
1900 Other Revenue from Local Sources	1,064.70
1945 Fees - Users/Resale of Supplies	495.50
9710 Residual Equity Transfers In	7,303.51



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15 - Miscellaneous Programs Fund

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

PRC Revenue	<u>2007 Value</u>
701 Subtotal	11,328.01
720 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	20,145.76
730 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,853.39
731 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	328.90
733 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,886.33
735 Title V Part A	
4350 Title V, Part A, Innovative Programs	458.31
751 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,323.00
756 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	1,105.86
760 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	875.00
761 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	193.00
764 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	17,759.00
765 State OTO Indian Education for All	
3650 OTO Indian Education for All	4,903.86
790 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,305.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>104,651.72</u></u>

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

PRC Program Function Object	2007 Value
437 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
4XX Purchased Property Services	3,362.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	2,493.34
7XX Property and Equipment Acquisition	7,346.25
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,800.00
6XX Supplies and Materials	679.41
	17,681.00
437 Subtotal	
537 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	1,474.59
7XX Property and Equipment Acquisition	1,153.75
	2,628.34
537 Subtotal	
620 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	640.87
2XX Personal Services - Employee Benefits	237.17
6XX Supplies and Materials	2,970.47
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	752.43
	4,600.94
620 Subtotal	
630 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
8XX Other Expenditures	340.95
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	83.97
	424.92
630 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
631 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	384.12
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	21.04
	405.16
631 Subtotal	405.16
633 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,000.00
6XX Supplies and Materials	508.35
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	145.30
	1,653.65
633 Subtotal	1,653.65
635 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	376.38
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	11.69
	388.07
635 Subtotal	388.07
701 Vocational Agriculture - 76	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	50.45
4XX Purchased Property Services	420.73
5XX Other Purchased Services	2,196.45
6XX Supplies and Materials	29.25
8XX Other Expenditures	2,498.98
	5,195.86
701 Subtotal	5,195.86



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
720 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,201.09
2XX Personal Services - Employee Benefits	1,369.40
6XX Supplies and Materials	6,353.27
8XX Other Expenditures	222.00
	20,145.76
720 Subtotal	20,145.76
730 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	75.00
2XX Personal Services - Employee Benefits	5.93
5XX Other Purchased Services	2,038.17
8XX Other Expenditures	2,734.29
	4,853.39
730 Subtotal	4,853.39
731 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	328.90
733 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	2,000.00
2XX Personal Services - Employee Benefits	307.40
3XX Purchased Professional and Technical Services	1,918.00
5XX Other Purchased Services	4,650.93
8XX Other Expenditures	10.00
	8,886.33
733 Subtotal	8,886.33
735 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	445.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
435 Title V, Part A, Innovative Programs	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	13.31
	13.31
735 Subtotal	458.31
751 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	375.48
6XX Supplies and Materials	1,819.43
8XX Other Expenditures	70.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	58.09
	58.09
751 Subtotal	2,323.00
756 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	953.22
2XX Personal Services - Employee Benefits	152.64
	1,105.86
756 Subtotal	1,105.86
760 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Marketing	
1XXX Instruction	
5XX Other Purchased Services	372.91
6XX Supplies and Materials	484.27
8XX Other Expenditures	17.82
	875.00
760 Subtotal	875.00
761 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	99.75
8XX Other Expenditures	93.25



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
761 Subtotal	193.00
790 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1,697.14
8XX Other Expenditures	607.86
790 Subtotal	2,305.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 74,452.49



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						32,517.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,651.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,452.49	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	2,098.00	(4b)		-2,098.00	
							-2,098.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						60,618.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
437 Rural Low Income (Title VI-B-2)	17,681.00	17,681.00	0.00
537 Rural Low Income (Title VI-B-2)	2,628.34	2,628.34	0.00
620 Title I, Part A, Improving Basic Programs	4,600.94	4,600.94	0.00
630 Title II Part A	424.92	424.92	0.00
631 Title II, Part D, Ed Technology	405.16	405.16	0.00
633 Title IV, Part A, Safe & Drug-Free	1,653.65	1,653.65	0.00
635 Title V, Part A, Innovative Programs	388.07	388.07	0.00
700 Indirect Cost Pool Revenue	1,404.22	0.00	1,404.22
701 Vocational Agriculture - 76	11,328.01	5,195.86	6,132.15
720 Title I Improving Basic Programs	20,145.76	20,145.76	0.00
730 Title II Part A	4,853.39	4,853.39	0.00
731 Title II, Part D, Ed Technology	328.90	328.90	0.00
733 Title IV, Part A, Safe & Drug-Free	8,886.33	8,886.33	0.00
735 Title V Part A	458.31	458.31	0.00
751 Vo Ed Carl Perkins Basic Grant	2,323.00	2,323.00	0.00
756 IDEA-B (Trans from Coop)	1,105.86	1,105.86	0.00
760 Vo Ed Business/Marketing	875.00	875.00	0.00
761 Vo Ed Family & Consumer Science	193.00	193.00	0.00
764 State OTO Weatherization & Deferred Maintenance	17,759.00	0.00	17,759.00
765 State OTO Indian Education for All	4,903.86	0.00	4,903.86
790 Vo Ed Agriculture	2,305.00	2,305.00	0.00



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0291 Winifred K-12 Schools

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	104,651.72	74,452.49	30,199.23



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0291 Winifred K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
1311 Driver's Education Fees	540.00	420.00
1510 Interest Earnings	418.97	650.82
3260 State Driver's Education Reimbursement	1,209.10	1,020.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,168.07	2,091.43

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,240.55	0.00
2XX Personal Services - Employee Benefits	0.00	14.15
4XX Purchased Property Services	166.94	0.00
6XX Supplies and Materials	168.27	146.41
8XX Other Expenditures	825.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,400.76	160.56

Schedule of Changes Worksheet

Beginning Fund Balance	11,936.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,091.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160.56	(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)	13,867.18	(5)



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20 - Lease-Rental Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	264.33	342.51
1910	Rentals	750.00	975.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,014.33	1,317.51

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	0.00	50.47
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	93.90	104.00
	6XX Supplies and Materials	1,618.73	0.00
4XXX	Facilities Acquisition and Construction Services		
	4XX Purchased Property Services	1,735.00	2,433.40
	6XX Supplies and Materials	34.11	157.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		3,481.74	2,744.98

Schedule of Changes Worksheet

Beginning Fund Balance		6,873.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,317.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,744.98	(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)		5,446.08	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	134.51	252.49
5300	Operating Transfers from Other Funds	1,990.00	2,513.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,124.51	2,765.55

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	1,816.52	0.00
	2XX Personal Services - Employee Benefits	164.87	0.00
910	Food Services		
31XX	Food Services		
	1XX Personal Services - Salaries	496.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		2,477.57	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		4,628.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,765.55	(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)		7,394.25	(5)



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0291 Winifred K-12 Schools

28 - Technology Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	7,616.58	7,894.08
1112	District Levy - Personal Property	662.41	826.01
1114	District Levy - Pers Prop/Mobile Homes	185.61	152.86
1190	Penalties and Interest on Taxes	46.00	35.20
1510	Interest Earnings	1,497.91	3,079.74
3281	State Technology Aid	5,378.01	4,844.36
3440	State HB20/SB417 Prop Tax Reimb	131.71	85.11
3460	Montana Oil and Gas Tax	688.63	711.03
4800	Federal Revenue in Lieu of Taxes	17.59	15.34
6100	Material Prior Period Revenue Adjustments	0.02	0.00

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

16,224.47 17,643.73

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	4XX Purchased Property Services	500.00	0.00
	6XX Supplies and Materials	5,732.19	0.00
999	Undistributed		
	9999 Undistributed		
	892 Material Prior Period Expenditure Adjustments	0.00	0.02

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

6,232.19 0.02



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0291 Winifred K-12 Schools

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					48,250.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,643.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.02	(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)					65,894.50	(5)



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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	4.62	0.00
1190 Penalties and Interest on Taxes	1.42	0.00
1510 Interest Earnings	76.36	40.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	82.40	40.71

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	2,457.55
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	41.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,498.91

Schedule of Changes Worksheet

Beginning Fund Balance	2,458.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,498.91	(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)
	0.00	(5)



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0291 Winifred K-12 Schools

60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	221.03	260.27
1900 Other Revenue from Local Sources	0.00	650.00
5200 Sale or Compensation for Loss of Assets	1,150.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,371.03	910.27

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
6XX Supplies and Materials	660.55	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,330.42	49.50
6XX Supplies and Materials	0.00	8.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,990.97	58.49

Schedule of Changes Worksheet

Beginning Fund Balance	6,819.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	910.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,671.31	(5)



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0291 Winifred K-12 Schools

61 - Building Reserve Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	16,914.69	17,543.14
1112	District Levy - Personal Property	1,470.88	1,835.26
1114	District Levy - Pers Prop/Mobile Homes	412.11	339.63
1190	Penalties and Interest on Taxes	102.61	78.16
1510	Interest Earnings	2,988.28	6,708.58
1920	Contributions/Donations from Private Sources	50.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	292.46	189.15
3445	State Combined Fund School Block Grant	5,976.74	6,022.16
3460	Montana Oil and Gas Tax	1,528.76	1,579.77
4800	Federal Revenue in Lieu of Taxes	39.05	34.08
6100	Material Prior Period Revenue Adjustments	0.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,775.59</u>	<u>34,329.93</u>

Schedule of Changes Worksheet

Beginning Fund Balance				111,454.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				34,329.93	(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)				145,784.04	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	176.70	448.66
1970 Services Provided Other Funds	8,345.22	0.00
9710 Residual Equity Transfers In	0.00	8,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,521.92	8,448.66

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

PRC Program Function Object	2006 Value	2007 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	5,453.99	6,479.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,453.99	6,479.16

Schedule of Changes Worksheet

Beginning Fund Balance	11,523.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,448.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,479.16	(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)	13,492.74	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	123.09	447.35
1900 Other Revenue from Local Sources	1,413.20	0.00
1920 Contributions/Donations from Private Sources	6,583.57	125.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,119.86	572.35

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	2,054.59
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	7,303.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,358.10

Schedule of Changes Worksheet

Beginning Fund Balance	11,308.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	572.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,358.10	(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)	2,522.63	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1XXX Revenues from Student Activities	70,945.76	79,304.23
9710 Residual Equity Transfers In	0.00	35.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	70,945.76	79,339.23

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	72,896.33	75,566.82
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	35.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,896.33	75,601.82

Schedule of Changes Worksheet

Beginning Fund Balance	41,399.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,339.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,601.82	(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)	45,137.36	(5)



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Fund	Account	Description	2006 Value	2007 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	10,050.01	10,014.12
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	371,926.67	386,743.13
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	11,049.68	19,173.29
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	401.56	336.73
XX	XXX 26XX	41X Energy Utility Services	17,374.24	18,375.06
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	13,902.04
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,902.04

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,633.69
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,018.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,707.90
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 FY2009 Maximum Budget: 99%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,947.06	0.00	0.00	0.00	
280	1XXX	2XX	99.36	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	2,647.36	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	10,014.12	0.00	0.00	0.00	
Totals			27,707.90	0.00	0.00	0.00	27,707.90



Trustees' Financial Summary

FY2006-07

Submit ID: 0291-45435637

14 Fergus County

0291 Winifred K-12 Schools

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 FY07.*



Trustees' Financial Summary

FY2006-07

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14 Fergus County

0291 Winifred K-12 Schools

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	13,970.00	0.00	0.00	0.00	13,970.00
Land Improvements	39,607.00	0.00	0.00	0.00	39,607.00
Buildings	613,157.00	0.00	0.00	14,654.00	598,503.00
Machinery And Equipment	444,172.40	0.00	14,232.19	35,271.00	423,133.59
Totals at historical cost	1,110,906.40	0.00	14,232.19	49,925.00	1,075,213.59
Less Accumulated depreciation for:					
Improvement Accum	26,879.45	0.00	1,980.35	0.00	28,859.80
Building Accum	380,299.56	0.00	15,489.66	3,516.96	392,272.26
Machinery And Equipment Accum	336,799.76	0.00	33,840.46	33,831.01	336,809.21
Total accumulated depreciation	743,978.77	0.00	51,310.47	37,347.97	757,941.27
Governmental activities, capital assets, net	366,927.63	0.00	-37,078.28	12,577.03	317,272.32

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

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

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	3,675.04	0.00	0.00
General Administration (23XX)	3,091.90	0.00	0.00
Transportation (27XX)	25,057.35	0.00	0.00
Food Service (31XX)	2,016.18	0.00	0.00
Unallocated	17,470.00	0.00	0.00
Total Depreciation for FY2007	51,310.47	0.00	0.00

*** Has comments.



Trustees' Financial Summary

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0291 Winifred K-12 Schools

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	30,663.23	1,858.00	0.00	0.00	32,521.23	9,760.41	22,760.82
Total Governmental Activity							
Long-Term Liabilities	30,663.23	1,858.00	0.00	0.00	32,521.23	9,760.41	22,760.82

* 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.