



# Trustees' Financial Summary

FY2007-08

Submit ID: 0291-20550565

## 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 FY08 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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### Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
537	Rural Low Income (Title VI-B-2)	FEDERAL	S358A052091	84.358B
637	Rural Low Income (Title VI-B-2)	FEDERAL	S358A062091	84.358B
664	State OTO Weatherization & Deferred Maintenance	STATE	State	state
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
737	Rural Low Income (Title VI-B-2)	FEDERAL	S358A072091	84.358B
756	IDEA-B (Trans from Coop)	FEDERAL	2006-2007	84.027A
764	State OTO Weatherization & Deferred Maintenance	STATE	State	state
765	State OTO Indian Education for All	STATE	State	state
767	State OTO FullTime Kindergarten Startup	STATE	2007-2008	state
800	Indirect Cost Pool Revenue	LOCAL		
801	Vocational Agriculture - 76	LOCAL		
820	Title I, Part A, Improving Basic Programs	FEDERAL	1402913108	84.010A
830	Title II Part A	FEDERAL	1402911408	84.367
831	Title II, Part D, Ed Technology	FEDERAL	1402916008	84.318
833	Title IV Safe and Drug-Free Schools	FEDERAL	1402911608	84.186A
835	Title V Part A	FEDERAL	1402913908	84.298
851	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402918108BG	84.048A
856	IDEA-B (Trans from Coop)	FEDERAL	2007-2008	84.027A
860	Vo Ed Business/Marketing	STATE	state	State
861	Vo Ed Family & Consumer Science	STATE	state	State
865	State OTO Indian Education for All	STATE	State	state
866	State OTO Weatherization & Deferred Maintenance	STATE	2007-2008	state
890	Vo Ed Agriculture	STATE	state	State



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0291 Winifred K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	172,303.77	64,682.48	350,687.57	11,502.59
02	Taxes Receivable - Real and Personal (120-149)	11,943.97	0.02	1,446.42	
03	Taxes Receivable - Protested (150-159)	39.39		4.79	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	19,073.84		2,320.87	45.17
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	203,360.97	64,682.50	354,459.65	11,547.76
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,983.36		1,451.21	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	11,983.36		1,451.21	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	34,885.26			
48	Fund Balance for Budget (961-970)	156,492.35	64,682.50	353,008.44	11,547.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>	191,377.61	64,682.50	353,008.44	11,547.76
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	203,360.97	64,682.50	354,459.65	11,547.76



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		51,262.43	176,114.26	
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)			8,728.12	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		51,262.43	184,842.38	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			7,161.11	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			7,161.11	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		51,262.43	177,681.27	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		51,262.43	177,681.27	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		51,262.43	184,842.38	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,196.52		6,525.32	4,846.72
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)	578.80			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	14,775.32		6,525.32	4,846.72
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14,775.32		6,525.32	4,846.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,775.32		6,525.32	4,846.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,775.32		6,525.32	4,846.72



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,304.83			
02	Taxes Receivable - Real and Personal (120-149)	418.30	0.09		
03	Taxes Receivable - Protested (150-159)	1.36			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	668.96			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	79,393.45	0.09		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	419.66			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	419.66			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	78,973.79	0.09		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	78,973.79	0.09		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	79,393.45	0.09		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,880.66	178,146.38		
02	Taxes Receivable - Real and Personal (120-149)		967.33		
03	Taxes Receivable - Protested (150-159)		3.21		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,547.68		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,880.66	180,664.60		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		970.54		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		970.54		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	6,880.66	179,694.06		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,880.66	179,694.06		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,880.66	180,664.60		





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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			13,777.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			13,777.23	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			13,777.23	
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			13,777.23	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			13,777.23	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,623.55		31,574.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,623.55		31,574.84	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	2,623.55		31,574.84	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,623.55		31,574.84	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,623.55		31,574.84	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,396.80	114,120.05		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	50,396.80	114,120.05		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	50,396.80	114,120.05		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	50,396.80	114,120.05		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	50,396.80	114,120.05		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	212,332.44	213,573.59
1112 District Levy - Personal Property	21,950.16	26,929.94
1114 District Levy - Pers Prop/Mobile Homes	4,072.75	3,670.32
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	20,212.53	9,587.89
1190 Penalties and Interest on Taxes	1,003.39	1,524.32
1510 Interest Earnings	11,296.71	7,222.70
1900 Other Revenue from Local Sources	602.00	0.00
3110 Direct State Aid	384,691.79	389,342.94
3111 Quality Educator	25,900.00	39,313.16
3112 At Risk Student	6,688.31	6,360.14
3113 Indian Education For All	2,101.20	2,101.20
3115 State Spec Ed Allowable Cost Pymt to Districts	13,902.04	14,245.11
3120 State Guaranteed Tax Base Aid	140,893.01	155,944.97
3440 State HB20/SB417 Prop Tax Reimb	3,404.63	1,673.82
3444 State School Block Grant	47,955.95	48,320.42
3460 Montana Oil and Gas Tax	20,540.14	10,829.90
4800 Federal Revenue in Lieu of Taxes	448.06	443.47
6100 Material Prior Period Revenue Adjustments	0.00	42.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>917,995.11</b>	<b>931,126.01</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	407,441.03	404,413.35
2XX Personal Services - Employee Benefits	61,036.58	58,932.64
3XX Purchased Professional and Technical Services	2,675.10	2,643.02
4XX Purchased Property Services	899.41	542.35
5XX Other Purchased Services	1,562.96	449.20
6XX Supplies and Materials	47,068.34	33,408.82
8XX Other Expenditures	22,590.62	940.69
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	8,762.76	9,113.28
2XX Personal Services - Employee Benefits	57.74	59.02
5XX Other Purchased Services	1,054.03	133.20
6XX Supplies and Materials	1,438.68	426.06
8XX Other Expenditures	135.00	150.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	34,214.04	35,583.00
2XX Personal Services - Employee Benefits	5,446.22	5,630.42



# Trustees' Financial Summary

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14 Fergus County  
0291 Winifred K-12 Schools

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>22XX Educational Media Services</b>			
			6XX Supplies and Materials	2,480.87	2,546.33
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	51,027.78	60,000.33
			2XX Personal Services - Employee Benefits	1,220.47	1,266.28
			3XX Purchased Professional and Technical Services	932.34	1,188.10
			5XX Other Purchased Services	12,496.40	12,611.20
			6XX Supplies and Materials	3,269.42	530.49
			8XX Other Expenditures	11,938.92	9,545.30
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	18,493.40	22,301.34
			2XX Personal Services - Employee Benefits	124.68	138.75
			5XX Other Purchased Services	1,118.36	1,545.88
			6XX Supplies and Materials	773.69	667.20
			8XX Other Expenditures	1,445.00	1,505.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	38,159.89	44,218.61
			2XX Personal Services - Employee Benefits	3,135.34	3,400.13
			4XX Purchased Property Services	33,625.34	35,657.39
			5XX Other Purchased Services	6,231.10	8,692.19
			6XX Supplies and Materials	31,295.31	41,897.95
			7XX Property and Equipment Acquisition	0.00	22,000.00
			8XX Other Expenditures	81.00	40.68
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	540.00	0.00
			6XX Supplies and Materials	54.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	14,947.06	15,819.59
			2XX Personal Services - Employee Benefits	99.36	102.62
			6XX Supplies and Materials	2,647.36	332.53
			8XX Other Expenditures	60.00	12.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Coopera	10,014.12	9,978.55
	<b>365 OTO Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	375.00	0.00
			8XX Other Expenditures	85.00	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	619.78	0.00
			5XX Other Purchased Services	1,949.83	2,272.70





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14 Fergus County  
0291 Winifred K-12 Schools

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
			<b>1XXX Instruction</b>		
			6XX Supplies and Materials	2,378.07	3,566.71
			8XX Other Expenditures	1,101.54	1,160.59
	<b>710 School Sponsored Extracurricular Activities</b>				
			<b>27XX Student Transportation Services</b>		
			1XX Personal Services - Salaries	2,785.00	2,126.89
			2XX Personal Services - Employee Benefits	163.62	226.61
			4XX Purchased Property Services	0.00	640.79
			5XX Other Purchased Services	454.76	0.00
			8XX Other Expenditures	0.00	338.00
			<b>34XX Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	3,529.11	3,792.29
			2XX Personal Services - Employee Benefits	21.75	23.68
			5XX Other Purchased Services	3,377.34	2,761.93
			6XX Supplies and Materials	540.19	848.75
			8XX Other Expenditures	2,448.75	1,995.00
	<b>720 School Sponsored Athletics</b>				
			<b>27XX Student Transportation Services</b>		
			1XX Personal Services - Salaries	3,438.75	6,534.41
			2XX Personal Services - Employee Benefits	268.92	481.26
			5XX Other Purchased Services	400.00	236.34
			<b>35XX Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	19,488.13	18,558.19
			2XX Personal Services - Employee Benefits	226.93	147.36
			5XX Other Purchased Services	1,833.80	2,200.45
			6XX Supplies and Materials	2,049.02	1,065.47
			8XX Other Expenditures	2,275.00	2,110.00
	<b>910 Food Services</b>				
			<b>31XX Food Services</b>		
			1XX Personal Services - Salaries	18,547.65	21,753.96
			2XX Personal Services - Employee Benefits	1,629.78	1,643.94
			5XX Other Purchased Services	438.66	411.33
			6XX Supplies and Materials	630.03	3,327.00
			8XX Other Expenditures	173.74	0.00
	<b>999 Undistributed</b>				
			<b>61XX Operating Transfers to Other Funds</b>		
			910 Operating Transfers to Other Funds	2,513.06	0.00
			<b>9999 Undistributed</b>		
			971 Residual Equity Transfers Out	8,000.00	3,350.00



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14 Fergus County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	922,336.93	929,997.14
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		170,246.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		931,126.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		929,997.14 (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            34,885.26    Less Last Year        14,883.27                    (4b)	20,001.99	
		20,001.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		191,377.61 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	5,478.87	2,660.67
2220 County On-Schedule Trans Reimb	11,372.25	35,823.62
3210 State On-Schedule Trans Reimb	35,905.01	35,823.63
3440 State HB20/SB417 Prop Tax Reimb	178.22	89.12
5200 Sale or Compensation for Loss of Assets	300.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	43.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	53,234.35	74,440.56

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	40,098.13	40,519.58
2XX Personal Services - Employee Benefits	2,916.81	2,775.10
4XX Purchased Property Services	5,939.16	7,073.62
5XX Other Purchased Services	7,655.50	6,993.95
6XX Supplies and Materials	42,234.32	35,018.59
8XX Other Expenditures	1,076.00	719.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	99,919.92	93,099.84

### Schedule Of Changes Worksheet

Beginning Fund Balance	83,341.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,440.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,099.84	(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)	64,682.50	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	22,848.60	26,931.51
1112 District Levy - Personal Property	2,372.11	3,130.62
1114 District Levy - Pers Prop/Mobile Homes	439.76	477.52
1190 Penalties and Interest on Taxes	100.58	165.93
1510 Interest Earnings	15,092.75	12,779.27
3440 State HB20/SB417 Prop Tax Reimb	421.62	235.31
3460 Montana Oil and Gas Tax	2,041.71	1,212.58
4800 Federal Revenue in Lieu of Taxes	44.44	53.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	43,361.57	44,986.70

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	4,842.71	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.02	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,842.73	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	308,021.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,986.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	353,008.44	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	454.36	384.51
1611 National School Lunch Program	10,755.65	9,697.85
1632 Daily Adult Sales	1,647.50	2,475.00
3220 State Food Services Match	39.59	15,632.98
4550 Federal Child Nutrition	14,046.62	0.00
5200 Sale or Compensation for Loss of Assets	367.86	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	27,311.58	28,190.34

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	141.98	88.72
2XX Personal Services - Employee Benefits	12.04	5.64
5XX Other Purchased Services	149.52	704.23
6XX Supplies and Materials	24,882.65	25,581.94
8XX Other Expenditures	193.11	469.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	25,379.30	26,850.47

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,207.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,190.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,850.47	(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)	11,547.76	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,509.98	2,875.66
2240 County Retirement Distribution	109,796.47	71,071.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	113,306.45	73,946.83

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	58,181.47	60,543.79
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,345.31	1,409.88
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	5,179.21	4,958.70
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,468.59	14,154.71
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,491.81	3,111.81
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	4,927.17	6,048.55
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,852.84	5,558.23
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,318.43	2,443.50
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	319.22	323.30
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	542.18	587.87
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	427.08	766.62
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	2,228.62	2,107.20
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	2,627.91	2,819.13



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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	92,909.84	104,833.29
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		82,148.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		73,946.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		104,833.29	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
		(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
		(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		51,262.43	(5)



# Trustees' Financial Summary

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## 14 Fergus County 0291 Winifred K-12 Schools

### Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2008 Value</b>
<b>537 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,557.66
<b>637 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,875.43
<b>720 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	29,271.24
<b>730 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,554.01
<b>731 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	553.10
<b>733 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	481.67
<b>767 State OTO FullTime Kindergarten Startup</b>	
3670 OTO Full-Time Kindergarten Start-up	6,724.95
<b>800 Indirect Cost Pool Revenue</b>	
1510 Interest Earnings	301.11
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,711.40
<b>800 Subtotal</b>	2,012.51
<b>801 Vocational Agriculture - 76</b>	
1510 Interest Earnings	5,362.63
1900 Other Revenue from Local Sources	1,791.55
1920 Contributions/Donations from Private Sources	108,664.28
1945 Fees - Users/Resale of Supplies	626.00
3680 K-12 Education Data Systems	293.25
<b>801 Subtotal</b>	116,737.71
<b>820 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	34,631.55
<b>830 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,442.12
<b>833 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,660.10
<b>851 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,179.00
<b>856 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,363.36
<b>860 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,026.00
<b>865 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,024.50





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
<b>866 State OTO Weatherization &amp; Deferred Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	101,146.33
<b>890 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,211.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	328,452.48

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

PRC Program Function Object	2008 Value
<b>537 Rural Low Income (Title VI-B-2)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	9,557.66
<b>637 Rural Low Income (Title VI-B-2)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	2,875.43
7XX Property and Equipment Acquisition	6,000.00
<b>637 Subtotal</b>	8,875.43
<b>720 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,012.77
2XX Personal Services - Employee Benefits	430.96
4XX Purchased Property Services	6,188.00
5XX Other Purchased Services	289.60
6XX Supplies and Materials	18,932.71
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	1,417.20
<b>720 Subtotal</b>	29,271.24
<b>730 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	0.52
5XX Other Purchased Services	2,238.44
8XX Other Expenditures	100.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	215.05



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>730 Subtotal</b>	2,554.01
<b>731 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	529.84
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	23.26
<b>731 Subtotal</b>	553.10
<b>733 Title IV, Part A, Safe &amp; Drug-Free</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	13.83
6XX Supplies and Materials	411.95
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	55.89
<b>733 Subtotal</b>	481.67
<b>764 State OTO Weatherization &amp; Deferred Maintenance</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	6,129.91
<b>765 State OTO Indian Education for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	425.00
5XX Other Purchased Services	381.38
<b>765 Subtotal</b>	806.38
<b>801 Vocational Agriculture - 76</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	222.30
5XX Other Purchased Services	7,780.25
6XX Supplies and Materials	1,694.78
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	93,950.00
<b>801 Subtotal</b>	103,647.33
<b>820 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>820 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,320.84
2XX Personal Services - Employee Benefits	1,540.21
6XX Supplies and Materials	20,770.50
	34,631.55
<b>820 Subtotal</b>	
<b>830 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	55.00
2XX Personal Services - Employee Benefits	4.40
5XX Other Purchased Services	4,042.72
8XX Other Expenditures	1,340.00
	5,442.12
<b>830 Subtotal</b>	
<b>833 Title IV Safe and Drug-Free Schools</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	232.05
3XX Purchased Professional and Technical Services	450.00
5XX Other Purchased Services	327.34
6XX Supplies and Materials	150.71
	2,660.10
<b>833 Subtotal</b>	
<b>851 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,179.00
<b>856 IDEA-B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,176.24
2XX Personal Services - Employee Benefits	187.12
	1,363.36
<b>856 Subtotal</b>	
<b>860 Vo Ed Business/Marketing</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,026.00
<b>890 Vo Ed Agriculture</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
890 Vo Ed Agriculture	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	1,218.15
6XX Supplies and Materials	993.09
	2,211.24
890 Subtotal	2,211.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	211,390.10

### Schedule Of Changes Worksheet

Beginning Fund Balance	60,618.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	328,452.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	211,390.10	(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)	177,681.27	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
537 Rural Low Income (Title VI-B-2)	9,557.66	9,557.66	0.00
637 Rural Low Income (Title VI-B-2)	8,875.43	8,875.43	0.00
720 Title I Improving Basic Programs	29,271.24	29,271.24	0.00
730 Title II Part A	2,554.01	2,554.01	0.00
731 Title II, Part D, Ed Technology	553.10	553.10	0.00
733 Title IV, Part A, Safe & Drug-Free	481.67	481.67	0.00
764 State OTO Weatherization & Deferred Maintenance	0.00	6,129.91	-6,129.91
765 State OTO Indian Education for All	0.00	806.38	-806.38
767 State OTO FullTime Kindergarten Startup	6,724.95	0.00	6,724.95
800 Indirect Cost Pool Revenue	2,012.51	0.00	2,012.51



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
801 Vocational Agriculture - 76	116,737.71	103,647.33	13,090.38
820 Title I, Part A, Improving Basic Programs	34,631.55	34,631.55	0.00
830 Title II Part A	5,442.12	5,442.12	0.00
833 Title IV Safe and Drug-Free Schools	2,660.10	2,660.10	0.00
851 Vo Ed Carl Perkins Basic Grant	2,179.00	2,179.00	0.00
856 IDEA-B (Trans from Coop)	1,363.36	1,363.36	0.00
860 Vo Ed Business/Marketing	1,026.00	1,026.00	0.00
865 State OTO Indian Education for All	1,024.50	0.00	1,024.50
866 State OTO Weatherization & Deferred Maintenance	101,146.33	0.00	101,146.33
890 Vo Ed Agriculture	2,211.24	2,211.24	0.00
<b>Total</b>	<b>328,452.48</b>	<b>211,390.10</b>	<b>117,062.38</b>



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

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	420.00	420.00
1510 Interest Earnings	650.82	553.69
3260 State Driver's Education Reimbursement	1,020.61	578.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,091.43	1,552.49

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14.15	0.00
4XX Purchased Property Services	0.00	54.60
6XX Supplies and Materials	146.41	164.75
8XX Other Expenditures	0.00	425.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	160.56	644.35

### Schedule Of Changes Worksheet

Beginning Fund Balance	13,867.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,552.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	644.35	(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)	14,775.32	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	342.51	226.69
1910 Rentals	975.00	1,275.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,317.51	1,501.69

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	50.47	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	104.00	147.00
6XX Supplies and Materials	0.00	77.08
<b>4XXX Facilities Acquisition and Construction Services</b>		
4XX Purchased Property Services	2,433.40	39.00
6XX Supplies and Materials	157.11	154.37
8XX Other Expenditures	0.00	5.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,744.98	422.45

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,446.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,501.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	422.45	(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)	6,525.32	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	252.49	293.64
5300 Operating Transfers from Other Funds	2,513.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,765.55	293.64

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	2,665.44
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	163.06
2XX Personal Services - Employee Benefits	0.00	12.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,841.17

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,394.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	293.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,841.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,846.72	(5)





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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	7,894.08	7,805.19
1112 District Levy - Personal Property	826.01	939.02
1114 District Levy - Pers Prop/Mobile Homes	152.86	145.81
1190 Penalties and Interest on Taxes	35.20	53.35
1510 Interest Earnings	3,079.74	2,794.37
3281 State Technology Aid	4,844.36	907.56
3440 State HB20/SB417 Prop Tax Reimb	85.11	42.61
3460 Montana Oil and Gas Tax	711.03	375.83
4800 Federal Revenue in Lieu of Taxes	15.34	15.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,643.73	13,079.29

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

PRC Program Function Object	2007 Value	2008 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.02	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.02	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	65,894.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,079.29	(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)	78,973.79	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	40.71	0.00
6100 Material Prior Period Revenue Adjustments	0.00	0.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	40.71	0.09

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,457.55	0.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	41.36	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,498.91	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	0.09	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	260.27	286.15
1900 Other Revenue from Local Sources	650.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	910.27	286.15

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	49.50	76.80
6XX Supplies and Materials	8.99	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	58.49	1,076.80

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,671.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	286.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,076.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,880.66	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	17,543.14	18,033.29
1112 District Levy - Personal Property	1,835.26	2,152.17
1114 District Levy - Pers Prop/Mobile Homes	339.63	332.81
1190 Penalties and Interest on Taxes	78.16	120.07
1510 Interest Earnings	6,708.58	6,214.27
3440 State HB20/SB417 Prop Tax Reimb	189.15	98.56
3445 State Combined Fund School Block Grant	6,022.16	6,067.93
3460 Montana Oil and Gas Tax	1,579.77	854.94
4800 Federal Revenue in Lieu of Taxes	34.08	35.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34,329.93	33,910.02

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

PRC Program Function Object	2007 Value	2008 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	145,784.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,910.02	(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)	179,694.06	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	448.66	483.83
9710 Residual Equity Transfers In	8,000.00	3,350.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,448.66	3,833.83

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

PRC Program Function Object	2007 Value	2008 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	6,479.16	3,549.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,479.16	3,549.34

### Schedule Of Changes Worksheet

Beginning Fund Balance	13,492.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,833.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,549.34	(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)	13,777.23	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	447.35	100.92
1920 Contributions/Donations from Private Sources	125.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	572.35	100.92

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	2,054.59	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	7,303.51	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,358.10	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,522.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,623.55	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1XXX Revenues from Student Activities	79,304.23	91,910.66
9710 Residual Equity Transfers In	35.00	3,513.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	79,339.23	95,423.88

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	75,566.82	105,473.18
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	35.00	3,513.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	75,601.82	108,986.40

### Schedule Of Changes Worksheet

Beginning Fund Balance	45,137.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,423.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,986.40	(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)	31,574.84	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	10,014.12	9,978.55
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	386,743.13	375,900.06
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	19,173.29	16,629.09
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	336.73	608.05
XX	XXX 26XX 41X	Energy Utility Services	18,375.06	18,823.22
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	34,500.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	59,450.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00





# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,245.11
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,245.11

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,748.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,512.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,233.29
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

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

**Percentage of Special Ed Funding FY2010 Maximum Budget: 84%**



# Trustees' Financial Summary

## FY2007-08

Submit ID: 0291-20550565

### 14 Fergus County 0291 Winifred K-12 Schools

### Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	15,819.59	0.00	0.00	0.00
280	1XXX	2XX	102.62	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	332.53	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	9,978.55	0.00	0.00	0.00
<b>Totals</b>			26,233.29	0.00	0.00	26,233.29

*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 FY08.



# Trustees' Financial Summary

FY2007-08

Submit ID: 0291-20550565

14 Fergus County  
0291 Winifred K-12 Schools

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

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	598,503.00	0.00	93,950.00	0.00	692,453.00
Machinery and Equipment	423,133.59	0.00	28,000.00	44,368.00	406,765.59
Totals at Historical Cost	1,075,213.59	0.00	121,950.00	44,368.00	1,152,795.59
Less Accumulated Depreciation For:					
Improvement Accum	28,859.80	0.00	1,980.35	0.00	30,840.15
Building Accum	392,272.26	0.00	15,489.66	0.00	407,761.92
Machinery and Equipment Accum	336,809.21	0.00	27,484.55	44,368.00	319,925.76
Total Accumulated Depreciation	757,941.27	0.00	44,954.56	44,368.00	758,527.83
Governmental Activities, Capital Assets, net	317,272.32	0.00	76,995.44	0.00	394,267.76

\* 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 FY2008	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)	19,386.10	0.00	0.00
Food Service (31XX)	1,331.51	0.00	0.00
Total Depreciation for FY2008	27,484.55	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2007-08

Submit ID: 0291-20550565

## 14 Fergus County 0291 Winifred K-12 Schools

### Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
<b>Governmental Activities*</b>							
Compensated Absences	32,521.23	0.00	0.00	10,204.45	22,316.78	4,476.85	17,839.93
Total Governmental Activity Long-Term Liabilities	32,521.23	0.00	0.00	10,204.45	22,316.78	4,476.85	17,839.93

\* 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.