



# Trustees' Financial Summary

FY2008-09

Submit ID: 0964-04223659

55 Wibaux County  
0964 Wibaux K-12 Schools

**\*\* Recalculated \*\***

**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:** Julie Austby

**Phone #:** (406) 796-2475

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

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

**Chair, Board of Trustees:** Kory Scammon

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

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

**County Superintendent:** Patricia Zinda

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

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

## Software

Accounting Package: Foxie Lady

For FY09 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 #
149	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0550964140900	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	5509641608	84.186A
313	Title I, Part A, Improving Basic Programs	FEDERAL	5509643108	84.010A
363	State OTO Energy Cost Relief and Transportation	STATE	NONE	State
365	State OTO Indian Education for All	STATE	None	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	NONE	state
367	State OTO FullTime Kindergarten Startup	STATE	None	state
368	Dist Data System	STATE	None	
393	Title V, Part A, Innovative Programs	FEDERAL	5509643908	84.298
394	Vo Ed Family & Consumer Science	STATE	State	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
396	Vo Ed Business/Marketing	STATE	State	State
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A074802	84.358A
470	SPF/SIG	FEDERAL	NONE	93.243
604	Title II, Part D, Ed Technology	FEDERAL	None	84.318
655	Aggregate Reim/Indirects	LOCAL		Local
773	IDEA-B (Trans from Coop)	FEDERAL	None	84.027A
813	Vo Ed Carl Perkins Basic Grant	FEDERAL	5509648108BG	84.048A
910	Budget Amendment			
911	Budget Amendment			
912	Budget Amendment			
913	Budget Amendment			
914	Budget Amendment			
950	Budget Transfer			



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## 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)	401,134.20	48,530.38	133,346.28	7,452.14
02	Taxes Receivable - Real and Personal (120-149)	20,506.50	2,782.67	432.95	
03	Taxes Receivable - Protested (150-159)	3,241.48	335.93	70.76	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	48,500.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	473,382.18	51,648.98	133,849.99	7,452.14
<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)	23,747.98	3,118.60	503.71	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	23,747.98	3,118.60	503.71	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	48,500.00			
37	Reserve for Encumbrances (953)	261,018.80			
48	Fund Balance for Budget (961-970)	140,115.40	48,530.38	133,346.28	7,452.14
52	<b>TOTAL FUND BALANCE/EQUITY</b>	449,634.20	48,530.38	133,346.28	7,452.14
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	473,382.18	51,648.98	133,849.99	7,452.14



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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)	24,142.03	81,816.37	780,297.01	46,950.56
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,439.00	
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>	24,142.03	81,816.37	781,736.01	46,950.56
<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)			522.43	
48	Fund Balance for Budget (961-970)	24,142.03	81,816.37	781,213.58	46,950.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,142.03	81,816.37	781,736.01	46,950.56
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,142.03	81,816.37	781,736.01	46,950.56



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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)	8,119.51		14,633.55	10,827.14
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,119.51		14,633.55	10,827.14
<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)	8,119.51		14,633.55	10,827.14
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,119.51		14,633.55	10,827.14
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,119.51		14,633.55	10,827.14



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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)	131,522.28	249,496.31		
02	Taxes Receivable - Real and Personal (120-149)	2,957.15			
03	Taxes Receivable - Protested (150-159)	501.70			
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>	134,981.13	249,496.31		
<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)	3,458.85			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,458.85			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,025.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	126,497.28	249,496.31		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	131,522.28	249,496.31		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	134,981.13	249,496.31		



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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)	3,479.64	140,641.12		
02	Taxes Receivable - Real and Personal (120-149)		912.85		
03	Taxes Receivable - Protested (150-159)		191.36		
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)				
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>	3,479.64	141,745.33		
<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)		1,104.21		
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>		1,104.21		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		1,959.00		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	3,479.64	138,682.12		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,479.64	140,641.12		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,479.64	141,745.33		





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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)				
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)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## 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)	35,902.15		55,241.03	
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>	35,902.15		55,241.03	
<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	35,902.15		55,241.03	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	35,902.15		55,241.03	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	35,902.15		55,241.03	



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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)	8,505.97	134,673.76		
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>	8,505.97	134,673.76		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	8,505.97	134,673.76		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	8,505.97	134,673.76		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,505.97	134,673.76		



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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	2008 Value	2009 Value
1111 District Levy - Real Property	182,523.83	180,188.49
1112 District Levy - Personal Property	12,442.40	11,717.89
1114 District Levy - Pers Prop/Mobile Homes	1,188.48	611.17
1190 Penalties and Interest on Taxes	765.86	409.42
1320 Tuition from Schl Dists Within State	1,140.80	0.00
1510 Interest Earnings	6,931.25	6,409.86
1900 Other Revenue from Local Sources	291.70	262.80
3110 Direct State Aid	519,160.69	521,296.00
3111 Quality Educator	62,902.88	59,957.82
3112 At Risk Student	5,551.18	4,984.19
3113 Indian Education For All	3,284.40	3,182.40
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,818.73	36,241.90
3117 State Tuition for State Placement	467.00	915.80
3444 State School Block Grant	97,328.07	98,067.76
3445 State Combined Fund School Block Grant	2,258.61	0.00
3460 Montana Oil and Gas Tax	566,807.88	865,452.68
6100 Material Prior Period Revenue Adjustments	0.00	894.60
<b>910 Budget Amendment</b>		
6100 Material Prior Period Revenue Adjustments	0.00	2,446.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,498,063.76	1,793,239.76

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	465,712.68	484,704.39
2XX Personal Services - Employee Benefits	76,382.40	87,859.74
3XX Purchased Professional and Technical Services	7,350.00	3,595.00
4XX Purchased Property Services	69.50	0.00
5XX Other Purchased Services	1,405.17	731.39
6XX Supplies and Materials	45,614.85	30,965.52
810 Dues and Fees	142.00	3,128.30
8XX Other Expenditures	0.00	522.33
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	12,130.44	14,027.04
2XX Personal Services - Employee Benefits	6,868.72	8,187.61
3XX Purchased Professional and Technical Services	75.00	209.40
5XX Other Purchased Services	2,698.82	86.07
6XX Supplies and Materials	642.86	67.44



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
	<b>21XX</b>	<b>Support Services - Students</b>			
			8XX Other Expenditures	76.00	226.00
	<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	30,947.13	31,271.24
			2XX Personal Services - Employee Benefits	6,934.73	5,320.92
			6XX Supplies and Materials	6,784.50	7,343.48
	<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	60,664.69	64,385.70
			2XX Personal Services - Employee Benefits	12,943.52	14,009.30
			3XX Purchased Professional and Technical Services	1,487.95	2,430.55
			4XX Purchased Property Services	0.00	229.90
			5XX Other Purchased Services	10,685.29	8,322.26
			6XX Supplies and Materials	4,629.26	4,436.10
			7XX Property and Equipment Acquisition	0.00	2,402.00
			8XX Other Expenditures	12,435.84	10,166.18
	<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	40,120.49	41,496.86
			2XX Personal Services - Employee Benefits	6,023.74	2,961.00
			3XX Purchased Professional and Technical Services	5.00	216.00
			5XX Other Purchased Services	92.71	710.47
			6XX Supplies and Materials	2,024.31	1,052.93
			8XX Other Expenditures	584.95	804.00
	<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	27,288.46	21,310.46
			2XX Personal Services - Employee Benefits	4,635.69	4,410.86
			3XX Purchased Professional and Technical Services	5,735.00	5,498.00
			5XX Other Purchased Services	1,750.56	1,251.29
			6XX Supplies and Materials	495.71	1,727.29
			8XX Other Expenditures	319.95	695.79
	<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	74,943.52	81,772.04
			2XX Personal Services - Employee Benefits	17,296.76	15,277.87
			3XX Purchased Professional and Technical Services	3,930.52	1,706.25
			4XX Purchased Property Services	73,638.59	70,628.18
			5XX Other Purchased Services	19,081.52	23,054.83
			6XX Supplies and Materials	16,717.28	19,989.64
			8XX Other Expenditures	583.10	1,154.00
	<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	408.16	0.00
			2XX Personal Services - Employee Benefits	33.79	0.00
			6XX Supplies and Materials	95.44	0.00
	<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	1.00





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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	56,650.00	59,266.90
			2XX Personal Services - Employee Benefits	12,850.41	17,154.52
			3XX Purchased Professional and Technical Services	250.00	150.00
			5XX Other Purchased Services	384.86	449.41
			6XX Supplies and Materials	306.46	164.34
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Coopera	2,437.33	2,485.93
	<b>365</b>	<b>OTO Indian Education for All</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	300.00	0.00
			2XX Personal Services - Employee Benefits	2.03	0.00
			6XX Supplies and Materials	52.70	0.00
			810 Dues and Fees	1,848.22	0.00
		<b>222X</b>	<b>Educational Media Services</b>		
			6XX Supplies and Materials	355.55	0.00
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	75,828.53	79,552.32
			2XX Personal Services - Employee Benefits	16,734.63	17,913.66
			4XX Purchased Property Services	590.67	0.00
			5XX Other Purchased Services	89.03	214.05
			6XX Supplies and Materials	4,132.07	4,315.28
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>			
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	10,158.66	10,602.42
			2XX Personal Services - Employee Benefits	265.91	270.26
			3XX Purchased Professional and Technical Services	500.00	0.00
			5XX Other Purchased Services	3,319.14	4,925.19
			6XX Supplies and Materials	3,488.95	1,816.76
			8XX Other Expenditures	2,444.00	1,625.00
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	31,977.50	33,423.51
			2XX Personal Services - Employee Benefits	775.42	616.94
			3XX Purchased Professional and Technical Services	1,019.50	1,708.25
			4XX Purchased Property Services	20,569.08	17,422.51
			5XX Other Purchased Services	604.89	910.70
			6XX Supplies and Materials	13,604.86	7,092.49
			8XX Other Expenditures	1,500.00	74.30
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		



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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	4,174.07	674.16
			2XX Personal Services - Employee Benefits	1,571.99	2,727.72
			3XX Purchased Professional and Technical Services	902.00	95.00
			4XX Purchased Property Services	153.72	0.00
			6XX Supplies and Materials	20,236.56	26,522.37
			810 Dues and Fees	144.00	380.00
	<b>999</b>	<b>Undistributed</b>			
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>		
			910 Operating Transfers to Other Funds	7,000.00	7,000.00
<b>910</b>	<b>Budget Amendment</b>	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>25XX</b>	<b>Support Services - Business</b>		
			5XX Other Purchased Services	1,378.90	0.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	9,176.37	0.00
			6XX Supplies and Materials	3,605.00	1,894.31
			7XX Property and Equipment Acquisition	14,070.98	30,200.00
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			6XX Supplies and Materials	14,665.05	0.00
			7XX Property and Equipment Acquisition	82,491.78	0.00
		<b>910 Subtotal</b>		125,388.08	32,094.31
<b>911</b>	<b>Budget Amendment</b>	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	0.00	7,482.00
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	0.00	92,221.46
		<b>911 Subtotal</b>		0.00	99,703.46
<b>912</b>	<b>Budget Amendment</b>	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			2XX Personal Services - Employee Benefits	0.00	114,800.00
			6XX Supplies and Materials	0.00	30,113.58
			7XX Property and Equipment Acquisition	0.00	7,917.50
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	0.00	7,760.00
			6XX Supplies and Materials	0.00	377.00
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	0.00	112,906.75



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## 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	2008 Value	2009 Value
<b>912 Budget Amendment</b>		
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	4,722.42
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
6XX Supplies and Materials	0.00	1,656.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
6XX Supplies and Materials	0.00	6,115.83
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	0.00	1,669.09
<b>912 Subtotal</b>	0.00	288,038.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,485,097.42	1,799,736.55

### Schedule Of Changes Worksheet

Beginning Fund Balance	334,403.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,793,239.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,799,736.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year      48,500.00      Less Last Year      55,000.00      (4a)	-6,500.00	
Increase/Decrease of Reserve for Encumbrances		
This Year      261,018.80      Less Last Year      132,791.52      (4b)	128,227.28	
	121,727.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	449,634.20	(5)



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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	2008 Value	2009 Value
1111 District Levy - Real Property	9,071.85	27,648.15
1112 District Levy - Personal Property	105.24	603.08
1114 District Levy - Pers Prop/Mobile Homes	45.61	29.11
1190 Penalties and Interest on Taxes	37.28	40.41
1510 Interest Earnings	1,885.55	806.80
2220 County On-Schedule Trans Reimb	25,948.68	26,165.57
3210 State On-Schedule Trans Reimb	25,948.69	26,165.57
3444 State School Block Grant	1,350.88	1,361.15
3460 Montana Oil and Gas Tax	17,173.20	80,557.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	81,566.98	163,377.68

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	19,075.92	20,396.40
2XX Personal Services - Employee Benefits	4,168.28	4,515.29
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	5,514.29	5,000.28
2XX Personal Services - Employee Benefits	1,041.58	1,094.95
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	40,063.51	39,461.69
2XX Personal Services - Employee Benefits	3,776.49	9,428.90
3XX Purchased Professional and Technical Services	519.24	1,166.25
4XX Purchased Property Services	10,262.83	9,183.56
5XX Other Purchased Services	7,306.72	7,447.63
6XX Supplies and Materials	21,242.57	17,023.54
810 Dues and Fees	48.00	133.04
<b>950 Budget Transfer</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	0.00	45,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	113,019.43	159,851.53



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						45,004.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						163,377.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						159,851.53	(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)						48,530.38	(5)



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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	2008 Value	2009 Value
1111 District Levy - Real Property	391.20	3,843.95
1112 District Levy - Personal Property	1,199.11	2.99
1114 District Levy - Pers Prop/Mobile Homes	51.71	6.99
1190 Penalties and Interest on Taxes	34.87	12.10
1510 Interest Earnings	3,946.89	2,492.67
3460 Montana Oil and Gas Tax	25,932.40	7,598.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	31,556.18	13,957.64

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

PRC Program Function Object	2008 Value	2009 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	119,388.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,957.64	(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)	133,346.28	(5)



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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	2008 Value	2009 Value
1510 Interest Earnings	292.64	136.44
1611 National School Lunch Program	30,672.21	36,848.85
1900 Other Revenue from Local Sources	25.00	0.00
4550 Federal Child Nutrition	26,006.75	26,338.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	56,996.60	63,323.42

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	30,581.63	32,214.56
2XX Personal Services - Employee Benefits	13,160.73	17,048.95
4XX Purchased Property Services	572.14	0.00
5XX Other Purchased Services	36.24	0.00
6XX Supplies and Materials	16,518.82	10,985.54
810 Dues and Fees	246.61	926.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	61,116.17	61,175.34

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,304.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,323.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,175.34	(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)	7,452.14	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,027.78	504.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,027.78	504.77

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	2,923.20	1,902.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,923.20	1,902.40

### Schedule Of Changes Worksheet

Beginning Fund Balance	25,539.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		504.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,902.40 (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)	24,142.03	(5)





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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	2008 Value	2009 Value
1510 Interest Earnings	1,975.63	1,520.31
2240 County Retirement Distribution	149,800.99	154,080.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	151,776.62	155,600.79

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

PRC Program Function Object	2008 Value	2009 Value
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	184.94	0.00
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	67,752.02	74,910.28
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,849.90	2,139.12
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	213.94	11.64
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	4,491.31	4,631.66
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,652.03	12,530.85
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	7,707.21	5,992.93
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,718.30	3,793.92
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	9,628.01	11,660.15
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,639.73	3,755.98
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,153.64	8,297.21
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,810.36	3,396.44
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,746.33	3,934.58
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		
<b>1XXX Instruction</b>		



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

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

PRC Program Function Object	2008 Value	2009 Value
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,820.91	5,053.44
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,365.19	2,455.40
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,435.04	1,455.20
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	3,278.36	3,614.80
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,158.89	3,770.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	144,606.11	151,403.94

### Schedule Of Changes Worksheet

Beginning Fund Balance		77,619.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		155,600.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		151,403.94	(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)		81,816.37	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0964-04223659

55 Wibaux County  
0964 Wibaux K-12 Schools

**\*\* Recalculated \*\***

## 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	2009 Value
<b>149 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	398.00
<b>163 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,072.00
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	48,096.00
<b>365 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,520.48
<b>368 Dist Data System</b>	
3680 K-12 Education Data Systems	508.46
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,166.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,138.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	613.00
<b>413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,786.00
<b>470 SPF/SIG</b>	
4700 Federal Miscellaneous Grants from other State Agencies	58,660.57
<b>655 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	15,488.67
<b>773 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	5,175.25
<b>813 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,152.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	145,774.43

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

PRC Program Function Object	2009 Value
<b>149 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	398.00
<b>163 Title IV, Part A, Safe &amp; Drug-Free</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>21XX Support Services - Students</b>	









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**\*\* Recalculated \*\***

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

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
163 Title IV, Part A, Safe & Drug-Free	1,072.00	1,072.00	0.00
313 Title I, Part A, Improving Basic Programs	48,096.00	48,096.00	0.00
363 State OTO Energy Cost Relief and Transportation	0.00	2,296.86	-2,296.86
365 State OTO Indian Education for All	1,520.48	1,520.39	0.09
367 State OTO FullTime Kindergarten Startup	0.00	63.00	-63.00
368 Dist Data System	508.46	0.00	508.46
394 Vo Ed Family & Consumer Science	1,166.00	1,166.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	1,138.00	1,138.00	0.00
396 Vo Ed Business/Marketing	613.00	613.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,786.00	9,786.00	0.00
470 SPF/SIG	58,660.57	59,948.81	-1,288.24
655 Aggregate Reim/Indirects	15,488.67	5,279.75	10,208.92
773 IDEA-B (Trans from Coop)	5,175.25	5,175.25	0.00
813 Vo Ed Carl Perkins Basic Grant	2,152.00	2,152.00	0.00
<b>Total</b>	<b>145,774.43</b>	<b>138,705.06</b>	<b>7,069.37</b>



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	243.78	22.08
1112 District Levy - Personal Property	852.12	0.03
1114 District Levy - Pers Prop/Mobile Homes	35.76	5.72
1190 Penalties and Interest on Taxes	14.22	6.36
1510 Interest Earnings	1,940.23	1,069.63
3460 Montana Oil and Gas Tax	18,509.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,595.82	1,103.82

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

PRC Program Function Object	2008 Value	2009 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	902.00	3,982.52
2XX Personal Services - Employee Benefits	125.59	601.64
5XX Other Purchased Services	30.00	114.55
6XX Supplies and Materials	0.00	129.44
8XX Other Expenditures	60.00	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	2,900.04	3,122.52
2XX Personal Services - Employee Benefits	1,073.72	1,160.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,091.35	9,111.14





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						54,957.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,103.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,111.14 (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	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,950.56 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1510 Interest Earnings	285.37	146.77
1982 Summer Session - Driver's Education Fees	900.00	1,500.00
3260 State Driver's Education Reimbursement	1,144.75	148.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,330.12	1,794.97

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,785.00	0.00
2XX Personal Services - Employee Benefits	12.08	0.00
5XX Other Purchased Services	54.56	1,010.00
6XX Supplies and Materials	835.16	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,686.80	1,010.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,334.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,794.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,010.00	(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)	8,119.51	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1510 Interest Earnings	393.01	258.67
1910 Rentals	3,675.00	3,810.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,068.01	4,068.67

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	493.20	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	660.82
<b>4XXX Facilities Acquisition and Construction Services</b>		
4XX Purchased Property Services	1,248.52	244.02
8XX Other Expenditures	19.84	19.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,761.56	924.68

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,489.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,068.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	924.68	(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)	14,633.55	(5)



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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1510 Interest Earnings	177.24	81.68
5300 Operating Transfers from Other Funds	7,000.00	7,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,177.24	7,081.68

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	10,256.40	0.00
2XX Personal Services - Employee Benefits	69.39	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	6,102.09
2XX Personal Services - Employee Benefits	0.00	243.03
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	539.26	416.10
2XX Personal Services - Employee Benefits	44.64	16.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,909.69	6,777.79

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,523.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,081.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,777.79	(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)	10,827.14	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	28,436.42	27,872.81
1112 District Levy - Personal Property	2,394.62	1,816.40
1114 District Levy - Pers Prop/Mobile Homes	206.74	90.80
1190 Penalties and Interest on Taxes	122.97	60.33
1510 Interest Earnings	3,579.06	3,410.05
3281 State Technology Aid	1,246.65	2,654.57
3460 Montana Oil and Gas Tax	98,088.17	134,010.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	134,074.63	169,915.14

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	20,641.30	11,179.07
4XX Purchased Property Services	5,653.95	2,627.00
5XX Other Purchased Services	1,265.98	2,360.95
6XX Supplies and Materials	60,164.12	20,939.22
8XX Other Expenditures	75.00	234.50
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	2,750.00	150.00
2XX Personal Services - Employee Benefits	18.61	1.01
5XX Other Purchased Services	1,041.44	0.00
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	1,527.00	64.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	1,225.00	1,221.00
6XX Supplies and Materials	1,789.00	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	0.00	522.00
<b>950 Budget Transfer</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	0.00	119,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	96,151.40	158,298.75



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**\*\* Recalculated \*\***

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						124,145.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						169,915.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						158,298.75	(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	5,025.00	Less Last Year	9,264.50	(4b)		-4,239.50	
						-4,239.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						131,522.28	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,816.61	1,687.71
3445 State Combined Fund School Block Grant	0.00	2,275.78
<b>950 Budget Transfer</b>		
9710 Residual Equity Transfers In	0.00	164,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,816.61	167,963.49

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

PRC Program Function Object	2008 Value	2009 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	81,532.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167,963.49	(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)	249,496.31	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	128.87	70.01
5200 Sale or Compensation for Loss of Assets	32.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	160.87	70.01

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

PRC Program Function Object	2008 Value	2009 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	3,409.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,479.64	(5)





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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1111 District Levy - Real Property	13,634.77	8,557.24
1112 District Levy - Personal Property	150.06	892.56
1114 District Levy - Pers Prop/Mobile Homes	50.42	36.94
1190 Penalties and Interest on Taxes	17.51	15.20
1510 Interest Earnings	2,514.71	2,148.71
3460 Montana Oil and Gas Tax	26,155.24	55,848.78

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	42,522.71	67,499.43
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	11,375.83	10,940.76
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	4,640.00	0.00
6XX Supplies and Materials	0.00	2,467.14
7XX Property and Equipment Acquisition	9,045.00	0.00
8XX Other Expenditures	0.00	1,030.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	25,060.83	14,437.90
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### Schedule Of Changes Worksheet

Beginning Fund Balance	85,620.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,499.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,437.90	(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           1,959.00   Less Last Year       0.00                   (4b)           1,959.00		
		1,959.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	140,641.12	(5)



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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1510 Interest Earnings	1,060.09	653.19
1920 Contributions/Donations from Private Sources	2,053.00	319.43
6100 Material Prior Period Revenue Adjustments	0.00	1,179.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,113.09	2,152.24

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	3,195.00	0.00
8XX Other Expenditures	0.00	3,601.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,195.00	3,601.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	37,350.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,152.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,601.00	(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)	35,902.15	(5)



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**\*\* Recalculated \*\***

## 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	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	73,837.13	80,216.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	73,837.13	80,216.27

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	80,063.25	72,087.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	80,063.25	72,087.36

### Schedule Of Changes Worksheet

Beginning Fund Balance	47,112.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,216.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,087.36	(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)	55,241.03	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	41,697.60	42,808.20
XX	39X 1XXX 112	Certified Teacher Staff Salaries	74,647.96	77,617.32
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	580,967.17	605,653.25
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,337.63	7,139.06
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,912.53	1,120.22
XX	XXX 26XX 41X	Energy Utility Services	49,648.30	55,330.87
XX	XXX 4XXX 710	Land	0.00	40,001.00
XX	XXX 4XXX 715	Land Improvements	0.00	21,056.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	91,536.78	144,072.21
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	2,923.20	1,902.40
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

FY2008-09

Submit ID: 0964-04223659

55 Wibaux County  
0964 Wibaux K-12 Schools

**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,602.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,602.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,533.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,547.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	79,671.10
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 FY2011 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	59,266.90	0.00	0.00	0.00
280	1XXX	2XX	17,154.52	0.00	0.00	0.00
280	1XXX	3XX	150.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	449.41	0.00	0.00	0.00
280	1XXX	6XX	164.34	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	2,485.93	0.00	0.00	0.00
<b>Totals</b>			79,671.10	0.00	0.00	79,671.10

*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 FY09.



# Trustees' Financial Summary

FY2008-09

Submit ID: 0964-04223659

55 Wibaux County  
0964 Wibaux K-12 Schools

**\*\* Recalculated \*\***

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	42,600.00	0.00	0.00	0.00	42,600.00
Buildings	2,211,881.00	0.00	82,491.78	50,207.00	2,244,165.78
Machinery and Equipment	583,743.00	0.00	30,200.00	0.00	613,943.00
Construction in Progress	0.00	0.00	8,365.00	0.00	8,365.00
Totals at Historical Cost	2,838,224.00	0.00	121,056.78	50,207.00	2,909,073.78
Less Accumulated Depreciation For:					
Building Accum	1,359,893.00	0.00	65,456.44	50,207.00	1,375,142.44
Machinery and Equipment Accum	281,129.00	0.00	55,139.10	0.00	336,268.10
Total Accumulated Depreciation	1,641,022.00	0.00	120,595.54	50,207.00	1,711,410.54
Governmental Activities, Capital Assets, net	1,197,202.00	0.00	461.24	0.00	1,197,663.24

\* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,642.46	0.00	0.00
Transportation (27XX)	36,497.78	0.00	0.00
Unallocated	79,455.30	0.00	0.00
Total Depreciation for FY2009	120,595.54	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2008-09

Submit ID: 0964-04223659

55 Wibaux County  
0964 Wibaux K-12 Schools

**\*\* Recalculated \*\***

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
<b>Governmental Activities*</b>							
Compensated Absences	38,337.70	7,024.32	0.00	0.00	45,362.02	0.00	45,362.02
Other	0.00	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00
Total Governmental Activity Long-Term Liabilities	38,337.70	82,024.32	0.00	0.00	120,362.02	0.00	120,362.02

\* 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.