



Trustees' Financial Summary

FY2008-09

Submit ID: 0291-24030804

**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: Robert Bold

(Signature)

(Date)

County Superintendent: Rhonda Long

(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 #
001	AAON INVESTMENT	LOCAL	08-09	
019	Vocational Agriculture - 76	LOCAL		
179	tution	STATE	08-09	
209	Title I, Part A, Improving Basic Programs	FEDERAL	1402913108	84.010A
309	Title II Part A	FEDERAL	1402911408	84.367
339	Title IV, Part A, Safe & Drug-Free	FEDERAL	1402911607	84.186A
364	State OTO Weatherization & Deferred Maintenance	STATE	State	state
369	Vo Ed Family & Consumer Science	STATE	state	State
399	Vo Ed Agriculture	STATE	state	State
519	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402918108BG	84.048A
569	IDEA-B (Trans from Coop)	FEDERAL	2007-2008	84.027A
659	State OTO Indian Education for All	STATE	State	state
737	Rural Low Income (Title VI-B-2)	FEDERAL	S358A072091	84.358B
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	Indirect Cost Pool Revenue	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	1402916007	84.318
833	Title IV, Part A, Safe & Drug-Free	FEDERAL	1402911607	84.186A
835	Title V Part A	FEDERAL	1402913907	84.298
865	State OTO Indian Education for All	STATE	State	state
890	Vo Ed Agriculture	STATE	state	State



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	138,575.22	42,422.11	319,143.74	8,346.87
02	Taxes Receivable - Real and Personal (120-149)	13,053.85	0.02	2,598.51	
03	Taxes Receivable - Protested (150-159)	70.39		7.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	29,100.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	180,799.46	42,422.13	321,749.26	8,346.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,124.24	0.02	2,605.52	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,124.24	0.02	2,605.52	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	18,489.49			
48	Fund Balance for Budget (961-970)	149,185.73	42,422.11	319,143.74	8,346.87
52	TOTAL FUND BALANCE/EQUITY	167,675.22	42,422.11	319,143.74	8,346.87
53	TOTAL LIABILITIES AND FUND BALANCE	180,799.46	42,422.13	321,749.26	8,346.87



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		59,523.07	221,925.90	
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)			495.19	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		59,523.07	222,421.09	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			511.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			511.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		59,523.07	221,909.82	
52	TOTAL FUND BALANCE/EQUITY		59,523.07	221,909.82	
53	TOTAL LIABILITIES AND FUND BALANCE		59,523.07	222,421.09	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,902.15		10,858.20	6,457.73
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)	695.75			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,597.90		10,858.20	6,457.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	15,597.90		10,858.20	6,457.73
52	TOTAL FUND BALANCE/EQUITY	15,597.90		10,858.20	6,457.73
53	TOTAL LIABILITIES AND FUND BALANCE	15,597.90		10,858.20	6,457.73



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	91,808.74	6,230.91		
02	Taxes Receivable - Real and Personal (120-149)	1,231.73	0.09		
03	Taxes Receivable - Protested (150-159)	2.44			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	93,042.91	6,231.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,234.17	0.09		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,234.17	0.09		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	91,808.74	6,230.91		
52	TOTAL FUND BALANCE/EQUITY	91,808.74	6,230.91		
53	TOTAL LIABILITIES AND FUND BALANCE	93,042.91	6,231.00		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,116.64	204,694.92		
02	Taxes Receivable - Real and Personal (120-149)		2,848.30		
03	Taxes Receivable - Protested (150-159)		5.69		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	7,116.64	207,548.91		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,853.99		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,853.99		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	7,116.64	204,694.92		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,116.64	204,694.92		
53	TOTAL LIABILITIES AND FUND BALANCE	7,116.64	207,548.91		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			14,160.98	
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			14,160.98	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			14,160.98	
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			14,160.98	
53	TOTAL LIABILITIES AND FUND BALANCE			14,160.98	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,713.54		40,237.20	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,713.54		40,237.20	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	2,713.54		40,237.20	
52	TOTAL FUND BALANCE/EQUITY	2,713.54		40,237.20	
53	TOTAL LIABILITIES AND FUND BALANCE	2,713.54		40,237.20	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,333.28	84,561.42		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	33,333.28	84,561.42		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	33,333.28	84,561.42		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	33,333.28	84,561.42		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	33,333.28	84,561.42		



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



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



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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	213,573.59	213,021.54
1112 District Levy - Personal Property	26,929.94	26,000.00
1114 District Levy - Pers Prop/Mobile Homes	3,670.32	3,985.88
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,587.89	10,776.15
1190 Penalties and Interest on Taxes	1,524.32	1,130.58
1510 Interest Earnings	7,222.70	6,925.15
1900 Other Revenue from Local Sources	0.00	403.40
3110 Direct State Aid	389,342.94	389,087.35
3111 Quality Educator	39,313.16	35,916.89
3112 At Risk Student	6,360.14	6,046.44
3113 Indian Education For All	2,101.20	2,019.60
3115 State Spec Ed Allowable Cost Pymt to Districts	14,245.11	13,829.10
3120 State Guaranteed Tax Base Aid	155,944.97	164,777.34
3444 State School Block Grant	48,320.42	48,687.66
3460 Montana Oil and Gas Tax	10,829.90	4,663.01
4800 Federal Revenue in Lieu of Taxes	443.47	568.96
6100 Material Prior Period Revenue Adjustments	42.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	929,452.19	927,839.05

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		
1XX Personal Services - Salaries	404,413.35	371,779.41
2XX Personal Services - Employee Benefits	58,932.64	58,341.37
3XX Purchased Professional and Technical Services	2,643.02	406.80
4XX Purchased Property Services	542.35	946.60
5XX Other Purchased Services	449.20	992.79
6XX Supplies and Materials	33,408.82	65,203.36
8XX Other Expenditures	940.69	16,884.91
21XX Support Services - Students		
1XX Personal Services - Salaries	9,113.28	9,113.28
2XX Personal Services - Employee Benefits	59.02	58.20
5XX Other Purchased Services	133.20	192.40
6XX Supplies and Materials	426.06	315.41
8XX Other Expenditures	150.00	30.00
222X Educational Media Services		
1XX Personal Services - Salaries	35,583.00	35,583.00
2XX Personal Services - Employee Benefits	5,630.42	5,727.23
6XX Supplies and Materials	2,546.33	1,921.67



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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
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	60,000.33	71,043.98
			2XX Personal Services - Employee Benefits	1,266.28	7,598.56
			3XX Purchased Professional and Technical Services	1,188.10	590.21
			5XX Other Purchased Services	12,611.20	11,518.83
			6XX Supplies and Materials	530.49	2,372.78
			8XX Other Expenditures	9,545.30	10,055.12
	25XX Support Services - Business				
			1XX Personal Services - Salaries	22,301.34	23,538.17
			2XX Personal Services - Employee Benefits	138.75	146.86
			5XX Other Purchased Services	1,545.88	1,491.59
			6XX Supplies and Materials	667.20	302.03
			8XX Other Expenditures	1,505.00	1,805.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	44,218.61	43,829.53
			2XX Personal Services - Employee Benefits	3,400.13	3,545.69
			4XX Purchased Property Services	35,657.39	32,291.04
			5XX Other Purchased Services	8,692.19	572.70
			6XX Supplies and Materials	41,897.95	22,859.58
			7XX Property and Equipment Acquisition	22,000.00	1,508.22
			8XX Other Expenditures	40.68	5,891.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	101.00
			6XX Supplies and Materials	0.00	96.75
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	12,500.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	15,819.59	16,197.12
			2XX Personal Services - Employee Benefits	102.62	101.10
			4XX Purchased Property Services	0.00	1,656.68
			6XX Supplies and Materials	332.53	1,851.27
			8XX Other Expenditures	12.00	0.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Coopera	9,978.55	10,968.55
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			4XX Purchased Property Services	0.00	22.01
			5XX Other Purchased Services	2,272.70	645.82
			6XX Supplies and Materials	3,566.71	2,961.08
			8XX Other Expenditures	1,160.59	41.85
	710 School Sponsored Extracurricular Activities				



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	2008 Value	2009 Value
	710	School Sponsored	Extracurricular Activities		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,126.89	1,990.56
			2XX Personal Services - Employee Benefits	226.61	129.68
			4XX Purchased Property Services	640.79	0.00
			5XX Other Purchased Services	0.00	285.60
			6XX Supplies and Materials	0.00	311.73
			8XX Other Expenditures	338.00	0.00
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	3,792.29	4,241.35
			2XX Personal Services - Employee Benefits	23.68	28.92
			5XX Other Purchased Services	2,761.93	2,996.97
			6XX Supplies and Materials	848.75	632.03
			8XX Other Expenditures	1,995.00	2,106.00
	720	School Sponsored	Athletics		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	6,534.41	5,287.92
			2XX Personal Services - Employee Benefits	481.26	418.40
			5XX Other Purchased Services	236.34	193.06
			6XX Supplies and Materials	0.00	494.89
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	18,558.19	19,866.85
			2XX Personal Services - Employee Benefits	147.36	181.70
			4XX Purchased Property Services	0.00	127.34
			5XX Other Purchased Services	2,200.45	1,317.78
			6XX Supplies and Materials	1,065.47	4,524.79
			8XX Other Expenditures	2,110.00	1,835.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	21,753.96	23,250.31
			2XX Personal Services - Employee Benefits	1,643.94	1,788.09
			5XX Other Purchased Services	411.33	292.78
			6XX Supplies and Materials	3,327.00	355.67
			8XX Other Expenditures	0.00	377.70
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	1,510.00
		9999	Undistributed		
			971 Residual Equity Transfers Out	3,350.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>929,997.14</u>	<u>935,145.67</u>



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0291 Winifred K-12 Schools

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

Schedule Of Changes Worksheet

Beginning Fund Balance						191,377.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						927,839.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						935,145.67	(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	18,489.49	Less Last Year	34,885.26	(4b)		-16,395.77	
						-16,395.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						167,675.22	(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
1510 Interest Earnings	2,660.67	1,660.38
2220 County On-Schedule Trans Reimb	35,823.62	30,161.71
3210 State On-Schedule Trans Reimb	35,823.63	30,161.73
6100 Material Prior Period Revenue Adjustments	43.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,351.44	61,983.82

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	40,519.58	34,393.36
2XX Personal Services - Employee Benefits	2,775.10	2,379.52
4XX Purchased Property Services	7,073.62	8,615.19
5XX Other Purchased Services	6,993.95	7,012.62
6XX Supplies and Materials	35,018.59	26,926.52
8XX Other Expenditures	719.00	4,917.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,099.84	84,244.21

Schedule Of Changes Worksheet

Beginning Fund Balance	64,682.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,983.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,244.21	(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)	42,422.11	(5)



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14 Fergus County
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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	26,931.51	15,819.04
1112 District Levy - Personal Property	3,130.62	682.02
1114 District Levy - Pers Prop/Mobile Homes	477.52	223.85
1190 Penalties and Interest on Taxes	165.93	111.64
1510 Interest Earnings	12,779.27	11,865.36
3460 Montana Oil and Gas Tax	1,212.58	392.49
4800 Federal Revenue in Lieu of Taxes	53.96	40.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,751.39	29,135.30

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	63,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	63,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	353,008.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,135.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,000.00	(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)	319,143.74	(5)



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14 Fergus County
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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	384.51	278.40
1611 National School Lunch Program	9,697.85	7,706.10
1632 Daily Adult Sales	2,475.00	1,852.00
3220 State Food Services Match	15,632.98	0.00
4550 Federal Child Nutrition	0.00	15,667.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,190.34	25,504.02

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	88.72	0.00
2XX Personal Services - Employee Benefits	5.64	1.25
5XX Other Purchased Services	704.23	0.00
6XX Supplies and Materials	25,581.94	28,463.50
8XX Other Expenditures	469.94	240.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,850.47	28,704.91

Schedule Of Changes Worksheet

Beginning Fund Balance	11,547.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,504.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,704.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,346.87	(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	2,875.66	2,286.17
2240 County Retirement Distribution	71,071.17	100,485.78
309 Title II Part A		
6100 Material Prior Period Revenue Adjustments	0.00	135.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,946.83	102,907.88

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		
2XX Personal Services - Employee Benefits	60,543.79	55,428.10
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,409.88	1,409.88
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,958.70	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	4,931.21
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	14,154.71	9,680.43
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,111.81	3,183.28
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,048.55	6,216.93
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,558.23	4,366.59
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,443.50	2,392.62
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	323.30	299.34
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	587.87	656.23
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	766.62	547.06
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,107.20	2,301.51



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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
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,819.13	3,234.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,833.29	94,647.24

Schedule Of Changes Worksheet

Beginning Fund Balance	51,262.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,907.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,647.24	(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)	59,523.07	(5)



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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	2009 Value
001 AAON INVESTMENT	
1510 Interest Earnings	800.00
1520 Dividends on Investments	6,388.20
1920 Contributions/Donations from Private Sources	95,159.62
001 Subtotal	102,347.82
019 Vocational Agriculture - 76	
1510 Interest Earnings	5,138.83
1900 Other Revenue from Local Sources	3,940.74
1910 Rentals	239.25
1945 Fees - Users/Resale of Supplies	402.00
3680 K-12 Education Data Systems	267.97
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	2,034.06
5200 Sale or Compensation for Loss of Assets	415.28
019 Subtotal	12,438.13
179 tuition	
3117 State Tuition for State Placement	3,236.01
209 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	36,185.73
309 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,953.18
339 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	307.94
369 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	995.00
399 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	3,225.00
519 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,032.58
569 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	1,418.33
659 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,016.57
737 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,340.00
764 State OTO Weatherization & Deferred Maintenance	
1510 Interest Earnings	680.60
820 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	7,978.45
830 Title II Part A	



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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	2009 Value
830 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,663.88
831 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	791.00
833 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,413.26
835 Title V Part A	
4350 Title V, Part A, Innovative Programs	381.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	189,404.48

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

PRC Program Function Object	2009 Value
001 AAON INVESTMENT	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	54,969.00
019 Vocational Agriculture - 76	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	175.00
6XX Supplies and Materials	4,694.54
8XX Other Expenditures	70.00
610 Adult Continuing Education Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	6.01
019 Subtotal	4,945.55
179 tuition	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	3,236.01
209 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	14,533.60
2XX Personal Services - Employee Benefits	1,951.58
5XX Other Purchased Services	821.65
6XX Supplies and Materials	14,908.62
8XX Other Expenditures	3,970.28



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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	2009 Value
209 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
209 Subtotal	36,185.73
309 Title II Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	135.93
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
2XX Personal Services - Employee Benefits	8.86
5XX Other Purchased Services	4,727.64
6XX Supplies and Materials	180.75
8XX Other Expenditures	900.00
309 Subtotal	5,953.18
339 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	307.94
369 Vo Ed Family & Consumer Science	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	994.31
399 Vo Ed Agriculture	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	1,144.88
6XX Supplies and Materials	134.14
8XX Other Expenditures	749.25
399 Subtotal	2,028.27
519 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,032.58
569 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,234.41
2XX Personal Services - Employee Benefits	183.92
569 Subtotal	1,418.33



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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	2009 Value
737 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
4XX Purchased Property Services	4,340.00
764 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,475.60
6XX Supplies and Materials	3,142.31
7XX Property and Equipment Acquisition	4,691.78
764 Subtotal	12,309.69
765 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	321.00
767 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	906.75
820 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	170.98
6XX Supplies and Materials	7,807.47
820 Subtotal	7,978.45
830 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.35
5XX Other Purchased Services	1,663.53
830 Subtotal	1,663.88
831 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	204.00
6XX Supplies and Materials	587.00
831 Subtotal	791.00
833 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	



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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	2009 Value
833 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	9.53
3XX Purchased Professional and Technical Services	1,026.04
5XX Other Purchased Services	2,043.40
6XX Supplies and Materials	1,334.29
	4,413.26
833 Subtotal	
835 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	231.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	150.00
	381.00
835 Subtotal	
	145,175.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	

Schedule Of Changes Worksheet

Beginning Fund Balance	177,681.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189,404.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,175.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	221,909.82	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 AAON INVESTMENT	102,347.82	54,969.00	47,378.82
019 Vocational Agriculture - 76	12,438.13	4,945.55	7,492.58



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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
179 tution	3,236.01	3,236.01	0.00
209 Title I, Part A, Improving Basic Programs	36,185.73	36,185.73	0.00
309 Title II Part A	5,953.18	5,953.18	0.00
339 Title IV, Part A, Safe & Drug-Free	307.94	307.94	0.00
369 Vo Ed Family & Consumer Science	995.00	994.31	0.69
399 Vo Ed Agriculture	3,225.00	2,028.27	1,196.73
519 Vo Ed Carl Perkins Basic Grant	2,032.58	2,032.58	0.00
569 IDEA-B (Trans from Coop)	1,418.33	1,418.33	0.00
659 State OTO Indian Education for All	1,016.57	0.00	1,016.57
737 Rural Low Income (Title VI-B-2)	4,340.00	4,340.00	0.00
764 State OTO Weatherization & Deferred Maintenance	680.60	12,309.69	-11,629.09
765 State OTO Indian Education for All	0.00	321.00	-321.00
767 State OTO FullTime Kindergarten Startup	0.00	906.75	-906.75
820 Title I, Part A, Improving Basic Programs	7,978.45	7,978.45	0.00
830 Title II Part A	1,663.88	1,663.88	0.00
831 Title II, Part D, Ed Technology	791.00	791.00	0.00
833 Title IV, Part A, Safe & Drug-Free	4,413.26	4,413.26	0.00
835 Title V Part A	381.00	381.00	0.00
Total	189,404.48	145,175.93	44,228.55



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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	2008 Value	2009 Value
1311 Driver's Education Fees	420.00	900.00
1510 Interest Earnings	553.69	510.89
3260 State Driver's Education Reimbursement	578.80	695.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,552.49	2,106.64

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		
4XX Purchased Property Services	54.60	98.21
6XX Supplies and Materials	164.75	160.85
8XX Other Expenditures	425.00	1,025.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	644.35	1,284.06

Schedule Of Changes Worksheet

Beginning Fund Balance	14,775.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,106.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,284.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,597.90	(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	2008 Value	2009 Value
1510 Interest Earnings	226.69	282.88
1910 Rentals	1,275.00	4,050.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,501.69	4,332.88

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	147.00	0.00
6XX Supplies and Materials	77.08	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	39.00	0.00
6XX Supplies and Materials	154.37	0.00
8XX Other Expenditures	5.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	422.45	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,525.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,332.88	(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)	10,858.20	(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	2008 Value	2009 Value
1510 Interest Earnings	293.64	164.45
5300 Operating Transfers from Other Funds	0.00	1,510.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	293.64	1,674.45

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	2,665.44	0.00
2XX Personal Services - Employee Benefits	0.00	16.93
27XX Student Transportation Services		
1XX Personal Services - Salaries	163.06	0.00
2XX Personal Services - Employee Benefits	12.67	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	43.12
2XX Personal Services - Employee Benefits	0.00	3.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,841.17	63.44

Schedule Of Changes Worksheet

Beginning Fund Balance	4,846.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,674.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63.44	(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)	6,457.73	(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	2008 Value	2009 Value
1111 District Levy - Real Property	7,805.19	7,527.82
1112 District Levy - Personal Property	939.02	196.58
1114 District Levy - Pers Prop/Mobile Homes	145.81	64.46
1190 Penalties and Interest on Taxes	53.35	39.44
1510 Interest Earnings	2,794.37	2,908.89
3281 State Technology Aid	907.56	1,916.09
3460 Montana Oil and Gas Tax	375.83	161.96
4800 Federal Revenue in Lieu of Taxes	15.55	19.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,036.68	12,834.95

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	78,973.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,834.95	(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)	91,808.74	(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	2008 Value	2009 Value
1510 Interest Earnings	0.00	116.77
3445 State Combined Fund School Block Grant	0.00	6,114.05
6100 Material Prior Period Revenue Adjustments	0.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.09	6,230.82

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,230.82	(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)	6,230.91	(5)



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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	2008 Value	2009 Value
1510 Interest Earnings	286.15	235.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	286.15	235.98

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	76.80	0.00
6XX Supplies and Materials	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,076.80	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,880.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		235.98 (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)	7,116.64	(5)



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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	2008 Value	2009 Value
1111 District Levy - Real Property	18,033.29	17,405.18
1112 District Levy - Personal Property	2,152.17	454.76
1114 District Levy - Pers Prop/Mobile Homes	332.81	149.25
1190 Penalties and Interest on Taxes	120.07	90.82
1510 Interest Earnings	6,214.27	6,480.73
3445 State Combined Fund School Block Grant	6,067.93	0.00
3460 Montana Oil and Gas Tax	854.94	374.54
4800 Federal Revenue in Lieu of Taxes	35.98	45.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,811.46	25,000.86

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	179,694.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,000.86	(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)	204,694.92	(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	2008 Value	2009 Value
1510 Interest Earnings	483.83	376.21
9710 Residual Equity Transfers In	3,350.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,833.83	5,376.21

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

PRC Program Function Object	2008 Value	2009 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	3,549.34	4,992.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,549.34	4,992.46

Schedule Of Changes Worksheet

Beginning Fund Balance	13,777.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,376.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,992.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,160.98	(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	2008 Value	2009 Value
1510 Interest Earnings	100.92	89.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100.92	89.99

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,623.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89.99	(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)	2,713.54	(5)



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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	2008 Value	2009 Value
1XXX Revenues from Student Activities	91,910.66	69,793.08
9710 Residual Equity Transfers In	3,513.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,423.88	69,793.08

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	105,473.18	61,130.72
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	3,513.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	108,986.40	61,130.72

Schedule Of Changes Worksheet

Beginning Fund Balance	31,574.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,793.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,130.72	(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)	40,237.20	(5)



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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	9,978.55	10,968.55
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	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	375,900.06	343,381.40
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,629.09	31,281.45
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	608.05	954.93
XX	XXX 26XX 41X	Energy Utility Services	18,823.22	18,235.64
XX	XXX 4XXX 710	Land	0.00	9,284.00
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	34,500.00	58,185.00
XX	XXX 4XXX 73X	Major Equipment-New	59,450.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,829.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,829.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,609.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,913.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,774.72
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,197.12	0.00	0.00	0.00	
280	1XXX	2XX	101.10	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	1,656.68	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,851.27	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	10,968.55	0.00	0.00	0.00	
Totals			30,774.72	0.00	0.00	0.00	30,774.72

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

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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	9,284.00	0.00	23,254.00
Land Improvements	39,607.00	0.00	0.00	0.00	39,607.00
Buildings	692,453.00	0.00	0.00	5,000.00	687,453.00
Machinery and Equipment	406,765.59	-22,000.00	91,200.00	86,132.00	389,833.59
Construction in Progress	0.00	0.00	58,185.00	0.00	58,185.00
Totals at Historical Cost	1,152,795.59	-22,000.00	158,669.00	91,132.00	1,198,332.59
Less Accumulated Depreciation For:					
Improvement Accum	30,840.15	0.00	1,980.35	0.00	32,820.50
Building Accum	407,761.92	0.00	16,868.66	5,000.00	419,630.58
Machinery and Equipment Accum	319,925.76	0.00	31,434.55	86,132.00	265,228.31
Total Accumulated Depreciation	758,527.83	0.00	50,283.56	91,132.00	717,679.39
Governmental Activities, Capital Assets, net	394,267.76	-22,000.00	108,385.44	0.00	480,653.20

* 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)	4,875.04	0.00	0.00
General Administration (23XX)	3,091.90	0.00	0.00
Transportation (27XX)	22,136.10	0.00	0.00
Food Service (31XX)	1,331.51	0.00	0.00
Unallocated	18,849.00	0.00	0.00
Total Depreciation for FY2009	50,283.55	0.00	0.00

*** Has comment.



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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-
Governmental Activities*							
Compensated Absences	22,316.78	3,506.28	0.00	0.00	25,823.06	7,901.19	17,921.87
Total Governmental Activity Long-Term Liabilities	22,316.78	3,506.28	0.00	0.00	25,823.06	7,901.19	17,921.87

* 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.