



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 0642-02731638**

**35 Petroleum County  
0642 Winnett 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:** Tammie Starkjohann

**Phone #:** (406) 429-2251

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

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

**Chair, Board of Trustees:** Daniel Iverson

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

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

**County Superintendent:** Lisa Solf

\_\_\_\_\_  
(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 #
109	Flex Refund	LOCAL		
119	Auction Sales	LOCAL		
169	Masonic Grant	LOCAL	None	
179	Missoula Children's Theater Grant	LOCAL	None	
249	IDEA-B (Trans from Coop)	FEDERAL	14-9691-77-09-ALLO	84.027A
269	Vo Ed Tech Ed/Industrial Arts	STATE	None	State
298	GEAR UP	FEDERAL	600-019	84.334
299	GEAR UP	FEDERAL	600-019	84.334
318	Title I, Part A, Improving Basic Programs	FEDERAL	3506423107	84.010A
319	Title I, Part A, Improving Basic Programs	FEDERAL	3506423109	84.010A
459	KEDS	STATE	None	
568	GEAR UP Summer 08	FEDERAL	600-019	84.334
569	Gear Up Summer	FEDERAL	600-019	84.334
578	GEAR UP Greenhouse	FEDERAL	600-019	84.334
598	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A070600	84.358A
599	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A080600	84.358A
608	Title II, Part D, Ed Technology	FEDERAL	3506426008	84.318
718	State OTO Capital Invest & Deferred Maintenance	STATE	None	state
729	State OTO Indian Education for All	STATE	None	state
738	State OTO FullTime Kindergarten Startup	STATE	None	state
829	Vo Ed Carl Perkins Basic Grant	FEDERAL	3506428108BG	84.048A



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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)	66,264.99	28,558.63	70,259.51	18,469.87
02	Taxes Receivable - Real and Personal (120-149)	18,561.43	3,823.26	1,802.74	
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>	84,826.42	32,381.89	72,062.25	18,469.87
<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)	18,561.43	3,823.26	1,802.74	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	18,561.43	3,823.26	1,802.74	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,421.46			
48	Fund Balance for Budget (961-970)	64,843.53	28,558.63	70,259.51	18,469.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>	66,264.99	28,558.63	70,259.51	18,469.87
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	84,826.42	32,381.89	72,062.25	18,469.87



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		21,873.38	11,623.28	4,383.51
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>		21,873.38	11,623.28	4,383.51
<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)			2,111.63	
48	Fund Balance for Budget (961-970)		21,873.38	9,511.65	4,383.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>		21,873.38	11,623.28	4,383.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		21,873.38	11,623.28	4,383.51



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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)	795.09		1,439.40	3,898.36
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>	795.09		1,439.40	3,898.36
<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)	795.09		1,439.40	3,898.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	795.09		1,439.40	3,898.36
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	795.09		1,439.40	3,898.36



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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)	3,061.25			2,765.60
02	Taxes Receivable - Real and Personal (120-149)				5,075.14
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>	3,061.25			7,840.74
<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)				5,075.14
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				5,075.14
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,061.25			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				2,765.60
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,061.25			2,765.60
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,061.25			7,840.74



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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)	16.06			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	16.06			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	16.06			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	16.06			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16.06			





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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)
<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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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)			33,314.94	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			49,561.50	
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>			82,876.44	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			43,043.30	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			43,043.30	
<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			39,833.14	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			39,833.14	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			82,876.44	



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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)	14,577.03	54,679.33		
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>	14,577.03	54,679.33		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	14,577.03	54,679.33		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	14,577.03	54,679.33		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,577.03	54,679.33		



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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
1110 District Tax Levy	164,848.53	201,899.54
1510 Interest Earnings	4,234.25	849.99
1900 Other Revenue from Local Sources	974.25	842.26
3110 Direct State Aid	375,274.39	392,506.15
3111 Quality Educator	35,284.39	35,977.73
3112 At Risk Student	4,002.59	3,593.83
3113 Indian Education For All	2,040.00	2,080.80
3114 American Indian Achievement Gap	400.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	14,672.83	14,870.00
3120 State Guaranteed Tax Base Aid	67,086.28	131,377.38
3444 State School Block Grant	68,247.75	68,766.43
3460 Montana Oil and Gas Tax	30,078.49	37,489.34
6100 Material Prior Period Revenue Adjustments	10.85	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>767,154.60</b>	<b>890,253.45</b>

### 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	303,855.98	312,616.36
2XX Personal Services - Employee Benefits	24,113.37	30,310.02
3XX Purchased Professional and Technical Services	1,550.00	421.57
4XX Purchased Property Services	4,218.00	1,812.33
5XX Other Purchased Services	1,567.35	1,616.79
6XX Supplies and Materials	23,042.74	4,287.05
8XX Other Expenditures	84.00	0.00
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	842.98	65.00
5XX Other Purchased Services	367.95	0.00
6XX Supplies and Materials	518.24	346.89
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	19,754.29	22,878.82
2XX Personal Services - Employee Benefits	1,890.98	2,292.95
3XX Purchased Professional and Technical Services	443.32	739.34
6XX Supplies and Materials	3,512.44	3,302.20
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	56,560.62	59,626.73
2XX Personal Services - Employee Benefits	6,287.51	6,240.04
3XX Purchased Professional and Technical Services	8,595.00	7,616.72
4XX Purchased Property Services	6,641.13	3,888.99



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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>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	18,585.64	18,507.64
			6XX Supplies and Materials	1,241.17	2,182.45
			810 Dues and Fees	0.00	9,712.93
			8XX Other Expenditures	3,177.50	743.17
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	19,550.52	19,727.78
			2XX Personal Services - Employee Benefits	127.68	121.93
			6XX Supplies and Materials	40.90	557.16
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	15,765.30	17,075.01
			2XX Personal Services - Employee Benefits	4,287.78	3,875.48
			3XX Purchased Professional and Technical Services	34.00	0.00
			5XX Other Purchased Services	785.43	2,123.50
			6XX Supplies and Materials	547.10	1,115.27
			8XX Other Expenditures	1,525.00	1,411.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	42,394.01	53,631.74
			2XX Personal Services - Employee Benefits	10,749.13	8,825.53
			3XX Purchased Professional and Technical Services	2,506.50	6,626.85
			4XX Purchased Property Services	33,345.74	35,847.13
			5XX Other Purchased Services	1,519.42	1,528.70
			6XX Supplies and Materials	27,711.71	21,349.98
			8XX Other Expenditures	70.00	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	853.51	416.25
			2XX Personal Services - Employee Benefits	68.08	35.16
			6XX Supplies and Materials	0.00	100.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	28,641.56	36,153.02
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	21,719.06	18,970.70
			2XX Personal Services - Employee Benefits	208.34	185.54
			6XX Supplies and Materials	233.28	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Coopera	1,957.72	3,946.75
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	32,594.71	33,108.35
			2XX Personal Services - Employee Benefits	212.50	209.76
			3XX Purchased Professional and Technical Services	0.00	240.00
			5XX Other Purchased Services	947.84	0.00





# Trustees' Financial Summary

FY2008-09

Submit ID: 0642-02731638

35 Petroleum County  
0642 Winnett 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
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	13,073.76	4,950.96
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	910.83	624.75
			2XX Personal Services - Employee Benefits	72.65	50.66
			4XX Purchased Property Services	510.68	887.64
			6XX Supplies and Materials	1,571.72	490.37
			7XX Property and Equipment Acquisition	0.00	3,000.00
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	5,336.32	7,774.15
			2XX Personal Services - Employee Benefits	122.69	49.31
			5XX Other Purchased Services	172.49	616.23
			6XX Supplies and Materials	2,010.96	1,243.96
			8XX Other Expenditures	746.12	870.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	4,767.00	7,911.72
			2XX Personal Services - Employee Benefits	380.24	634.87
			4XX Purchased Property Services	1,059.13	1,376.58
			6XX Supplies and Materials	7,295.81	4,907.34
			7XX Property and Equipment Acquisition	0.00	6,000.00
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	15,794.75	23,269.25
			2XX Personal Services - Employee Benefits	126.45	155.86
			4XX Purchased Property Services	0.00	37.50
			5XX Other Purchased Services	3,147.88	5,467.82
			6XX Supplies and Materials	2,208.20	2,229.57
			8XX Other Expenditures	5,523.33	5,547.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	23,243.36	22,986.17
			2XX Personal Services - Employee Benefits	4,725.42	5,760.03
			4XX Purchased Property Services	317.00	0.00
			6XX Supplies and Materials	24,074.18	20,129.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>852,438.00</u>	<u>883,361.47</u>



# Trustees' Financial Summary

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35 Petroleum County  
0642 Winnett K-12 Schools

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						87,301.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						890,253.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						883,361.47	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	1,421.46	Less Last Year	29,350.25	(4b)		-27,928.79	
						-27,928.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						66,264.99	(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
1110 District Tax Levy	17,214.34	42,103.24
1510 Interest Earnings	933.79	222.35
1900 Other Revenue from Local Sources	495.28	0.00
2220 County On-Schedule Trans Reimb	38,986.99	49,842.51
3210 State On-Schedule Trans Reimb	41,856.25	45,138.91
3460 Montana Oil and Gas Tax	3,893.32	5,026.01
6100 Material Prior Period Revenue Adjustments	400.48	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	103,780.45	142,333.02

### 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	14,375.04	15,000.00
2XX Personal Services - Employee Benefits	1,539.42	2,020.75
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	1,751.69	1,897.22
2XX Personal Services - Employee Benefits	386.42	423.83
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	41,177.48	44,721.54
2XX Personal Services - Employee Benefits	6,239.04	7,732.06
3XX Purchased Professional and Technical Services	398.00	1,369.00
4XX Purchased Property Services	5,852.86	18,111.13
5XX Other Purchased Services	16,261.16	15,660.61
6XX Supplies and Materials	30,958.09	24,318.09
810 Dues and Fees	0.00	55.50
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
850 Interest on Debt	0.00	601.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	118,939.20	131,910.76



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance	18,136.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	142,333.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	131,910.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,558.63	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	13,225.12	19,658.68
1510 Interest Earnings	1,181.37	223.75
3460 Montana Oil and Gas Tax	2,615.07	3,166.94
5200 Sale or Compensation for Loss of Assets	0.00	250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,021.56	23,299.37

### 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	5,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	5,500.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	52,460.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,299.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,500.00	(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)	70,259.51	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	168.06	53.61
1611 National School Lunch Program	5,862.20	6,926.30
1630 Catering Sales	1,634.45	2,537.85
1634 Daily Ala Carte Sales	0.15	0.00
1910 Rentals	0.00	12.40
3220 State Food Services Match	0.00	50.72
4550 Federal Child Nutrition	45,324.84	49,199.01
6100 Material Prior Period Revenue Adjustments	117.56	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	53,107.26	58,779.89

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

PRC Program Function Object	2008 Value	2009 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	11,447.45	14,238.42
2XX Personal Services - Employee Benefits	903.74	1,152.31
3XX Purchased Professional and Technical Services	130.00	0.00
4XX Purchased Property Services	107.00	624.00
5XX Other Purchased Services	659.40	881.84
6XX Supplies and Materials	33,177.85	34,375.50
810 Dues and Fees	0.00	209.79
8XX Other Expenditures	156.88	0.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	142.37	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	46,724.69	51,481.86



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						11,171.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,779.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,481.86 (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)						18,469.87 (5)



# Trustees' Financial Summary

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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	1,037.80	173.37
2240 County Retirement Distribution	78,919.07	102,401.35
6100 Material Prior Period Revenue Adjustments	510.53	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	80,467.40	102,574.72

### 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>		
2XX Personal Services - Employee Benefits	45,068.33	45,128.43
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	2,906.67	3,175.28
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	10,792.55	11,310.63
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,881.00	2,901.96
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,181.01	2,306.00
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	5,585.23	6,335.24
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,424.37	5,356.45
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,976.83	2,676.06
<b>329 State Miscellaneous Grants</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,449.76	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	4,591.58
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	158.93	141.08
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	735.85	1,054.93
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		





# Trustees' Financial Summary

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0642 Winnett K-12 Schools

## 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>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	540.52	854.27
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	2,182.90	2,530.25
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,799.99	5,215.29
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	140.29	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	89,824.23	93,577.45

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,876.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,574.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,577.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,873.38	(5)



# Trustees' Financial Summary

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35 Petroleum County  
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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:

<b>PRC Revenue</b>	<b>2009 Value</b>
<b>109 Flex Refund</b>	
1900 Other Revenue from Local Sources	130.85
<b>169 Masonic Grant</b>	
3290 State - Other State Grants	3,000.00
<b>179 Missoula Children's Theater Grant</b>	
3290 State - Other State Grants	2,000.00
<b>249 IDEA-B (Trans from Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	218.33
<b>269 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,749.00
<b>299 GEAR UP</b>	
4710 GEAR UP	21,200.00
<b>318 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	1,283.00
<b>319 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	33,392.00
<b>459 KEDS</b>	
3680 K-12 Education Data Systems	340.12
<b>568 GEAR UP Summer 08</b>	
4710 GEAR UP	2,270.93
<b>578 GEAR UP Greenhouse</b>	
4710 GEAR UP	1,500.00
<b>598 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	8,205.15
<b>599 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	13,643.03
<b>608 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	487.00
<b>729 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,153.03
<b>829 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,603.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	92,175.44

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

<b>PRC Program Function Object</b>	<b>2009 Value</b>
------------------------------------	-------------------





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

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

PRC Program Function Object	2009 Value
<b>319 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	28,190.60
2XX Personal Services - Employee Benefits	5,202.40
	33,393.00
<b>319 Subtotal</b>	
<b>459 KEDS</b>	
<b>368 K-12 Education Data Systems</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	664.07
<b>568 GEAR UP Summer 08</b>	
<b>471 GEAR UP</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,065.00
2XX Personal Services - Employee Benefits	81.47
	1,146.47
<b>568 Subtotal</b>	
<b>569 Gear Up Summer</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	480.00
<b>578 GEAR UP Greenhouse</b>	
<b>471 GEAR UP</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	794.69
2XX Personal Services - Employee Benefits	188.25
	982.94
<b>578 Subtotal</b>	
<b>598 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	180.00
<b>599 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,210.50
6XX Supplies and Materials	14,741.39
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	639.90
	17,591.79
<b>599 Subtotal</b>	
<b>718 State OTO Capital Invest &amp; Deferred Maintenance</b>	



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

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

PRC Program Function Object	2009 Value
<b>718 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	3,550.51
4XX Purchased Property Services	10,073.55
6XX Supplies and Materials	11,901.32
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	23,584.23
	49,109.61
<b>718 Subtotal</b>	
<b>729 State OTO Indian Education for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	800.00
6XX Supplies and Materials	43.82
	843.82
<b>729 Subtotal</b>	
<b>738 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,801.90
	4,801.90
<b>829 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	428.00
6XX Supplies and Materials	1,175.00
	1,603.00
<b>829 Subtotal</b>	
	140,597.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						57,933.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,175.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						140,597.74 (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	2,111.63	Less Last Year	0.00	(4b)	2,111.63	
						2,111.63 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,623.28 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
109 Flex Refund	130.85	50.00	80.85
169 Masonic Grant	3,000.00	3,000.00	0.00
179 Missoula Children's Theater Grant	2,000.00	2,000.00	0.00
249 IDEA-B (Trans from Coop)	218.33	218.33	0.00
269 Vo Ed Tech Ed/Industrial Arts	1,749.00	1,007.21	741.79
298 GEAR UP	0.00	2,325.60	-2,325.60
299 GEAR UP	21,200.00	21,200.00	0.00
318 Title I, Part A, Improving Basic Programs	1,283.00	0.00	1,283.00
319 Title I, Part A, Improving Basic Programs	33,392.00	33,393.00	-1.00
459 KEDS	340.12	664.07	-323.95
568 GEAR UP Summer 08	2,270.93	1,146.47	1,124.46
569 Gear Up Summer	0.00	480.00	-480.00
578 GEAR UP Greenhouse	1,500.00	982.94	517.06
598 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,205.15	180.00	8,025.15
599 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,643.03	17,591.79	-3,948.76
608 Title II, Part D, Ed Technology	487.00	0.00	487.00
718 State OTO Capital Invest & Deferred Maintenance	0.00	49,109.61	-49,109.61
729 State OTO Indian Education for All	1,153.03	843.82	309.21
738 State OTO FullTime Kindergarten Startup	0.00	4,801.90	-4,801.90
829 Vo Ed Carl Perkins Basic Grant	1,603.00	1,603.00	0.00
<b>Total</b>	92,175.44	140,597.74	-48,422.30



# Trustees' Financial Summary

FY2008-09

Submit ID: 0642-02731638

35 Petroleum County  
0642 Winnett K-12 Schools

## 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
1510 Interest Earnings	121.44	5.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	121.44	5.85

### 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	4,377.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.85	(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)	4,383.51	(5)



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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	1,045.00	570.00
1510 Interest Earnings	90.42	5.85
1920 Contributions/Donations from Private Sources	500.00	0.00
3260 State Driver's Education Reimbursement	516.58	1,061.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,152.00	1,636.99

### 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	1,646.63	1,824.65
2XX Personal Services - Employee Benefits	10.73	10.89
4XX Purchased Property Services	375.00	250.00
5XX Other Purchased Services	321.15	250.80
6XX Supplies and Materials	707.97	350.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,061.48	2,686.73

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,844.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,636.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,686.73	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	795.09	(5)





# Trustees' Financial Summary

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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	180.83	11.69
1910 Rentals	4,830.00	3,990.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,010.83	4,001.69

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

PRC Program Function Object	2008 Value	2009 Value
<b>8XX Community Services Programs</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	190.00
4XX Purchased Property Services	3,802.38	3,099.35
6XX Supplies and Materials	833.87	118.53
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	10,842.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,636.25	14,250.21

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,687.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,001.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,250.21	(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)	1,439.40	(5)



# Trustees' Financial Summary

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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	168.06	11.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	168.06	11.69

### 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	0.00	1,037.08
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	2,336.05	596.20
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	325.67	829.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,661.72	2,463.19

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,349.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,463.19	(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)	3,898.36	(5)



# Trustees' Financial Summary

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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
3281 State Technology Aid	871.25	1,929.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	871.25	1,929.64

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

PRC Program Function Object	2008 Value	2009 Value
390 State Career & Technical Ed Entitlement - Undistributed 1XXX Instruction 6XX Supplies and Materials	284.48	7,121.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	284.48	7,121.55

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,191.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,929.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,121.55	(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            3,061.25    Less Last Year            0.00            (4b)	3,061.25	
		3,061.25 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,061.25 (5)



# Trustees' Financial Summary

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35 Petroleum County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	45,249.01	55,599.85
3120 State Guaranteed Tax Base Aid	2,514.85	2,405.64
3460 Montana Oil and Gas Tax	7,333.56	10,649.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	55,097.42	68,654.76

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	35,000.00	35,000.00
850 Interest on Debt	24,110.00	22,342.50
860 Agent Fees/Issuance Costs	350.00	175.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	59,460.00	57,517.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	-8,371.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,654.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,517.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,765.60	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	924.89	99.47
5200 Sale or Compensation for Loss of Assets	28,417.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29,342.39	99.47

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	29,425.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	29,425.80

### Schedule Of Changes Worksheet

Beginning Fund Balance	29,342.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,425.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		16.06 (5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1XXX Revenues from Student Activities	70,052.99	49,561.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	70,052.99	49,561.50

### 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	69,671.77	43,043.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	69,671.77	43,043.30

### Schedule Of Changes Worksheet

Beginning Fund Balance	33,314.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,561.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,043.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,833.14	(5)



# Trustees' Financial Summary

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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	0.00	2,250.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	29,854.94
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	353,452.21	362,157.78
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,053.73	1,045.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	350.00	25.00
XX	XXX 26XX 41X	Energy Utility Services	26,292.22	31,014.57
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	28,641.56	100,005.38
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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0642 Winnett K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,870.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,870.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,956.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,412.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,102.99
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: 75%**





# Trustees' Financial Summary

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0642 Winnett K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	18,970.70	0.00	0.00	0.00
280	1XXX	2XX	185.54	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	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	3,946.75	0.00	0.00	0.00
<b>Totals</b>			23,102.99	0.00	0.00	23,102.99

*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

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0642 Winnett K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	4,500.00	0.00	0.00	0.00	4,500.00
Land Improvements	5,311.00	0.00	23,888.00	0.00	29,199.00
Buildings	1,522,022.00	0.00	128,610.00	3,912.00	1,646,720.00
Machinery and Equipment	184,711.00	0.00	5,500.00	11,395.00	178,816.00
Totals at Historical Cost	1,716,544.00	0.00	157,998.00	15,307.00	1,859,235.00
Less Accumulated Depreciation For:					
Improvement Accum	2,655.50	0.00	0.00	0.00	2,655.50
Building Accum	694,831.04	0.00	0.00	0.00	694,831.04
Machinery and Equipment Accum	131,303.65	0.00	0.00	0.00	131,303.65
Total Accumulated Depreciation	828,790.19	0.00	0.00	0.00	828,790.19
Governmental Activities, Capital Assets, net	887,753.81	0.00	157,998.00	15,307.00	1,030,444.81

\* 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
Operations and Maintenance (26XX)	35,304.65	0.00	0.00
Transportation (27XX)	10,812.50	0.00	0.00
Food Service (31XX)	815.73	0.00	0.00
Total Depreciation for FY2009	46,932.88	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2008-09

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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-
<b>Governmental Activities*</b>							
Bonds							
05/07/1997	420,000.00	0.00	35,000.00	0.00	385,000.00	40,000.00	345,000.00
Compensated Absences	43,272.07	0.00	0.00	836.29	42,435.78	0.00	42,435.78
Total Governmental Activity	463,272.07	0.00	35,000.00	836.29	427,435.78	40,000.00	387,435.78
Long-Term Liabilities							

\* 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.