



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

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

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*

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 FY10 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.



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
002	AAON INVESTMENT	LOCAL	09-10	
010	Vocational Agriculture-76	LOCAL	09-10	
036	Vo Ed Family & Consumer Science	STATE	2009-2010	State
209	Title I, Part A, Improving Basic Programs	FEDERAL	1402913108	84.010A
210	Title I, Part A, Improving Basic Programs	FEDERAL	2009-2010	84.010A
309	Title II Part A	FEDERAL	1402911408	84.367
310	Title II Part A	FEDERAL	2009-2010	84.367
327	Advancing Agriculture Education Program	STATE	2009-2010	NA
339	Title IV, Part A, Safe & Drug-Free	FEDERAL	1402911607	84.186A
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
369	Vo Ed Family & Consumer Science	STATE	state	State
370	Deferred Maintenance & Energy Efficiency	STATE	2009-2010	NA
371	Quick Start Energy Grants	STATE	2009-2010	state
390	Vo Ed Agriculture	STATE	2009-2010	State
399	Vo Ed Agriculture	STATE	state	State
464	Miscellaneous State Grant	STATE	2009-2010	State
472	Public Health Emergency Preparedness	FEDERAL	2009-2010	93.069
473	Miscellaneous State Grant	STATE	2009-2010	State
510	Vo Ed Carl Perkins Basic Grant	FEDERAL	09-10	84.048A
737	Rural Low Income (Title VI-B-2)	FEDERAL	S358A072091	84.358B
738	Rural Low Income (Title VI-B-2)	FEDERAL	2008-2009	84.358B
739	Rural Low Income (Title VI-B-2)	FEDERAL	2009-2010	84.358B
750	IDEA Part B (Trans from Coop)	FEDERAL	2009-2010	84.027A
764	State OTO Weatherization & Deferred Maintenance	STATE	State	state
802	Indirect Cost Pool Revenue	LOCAL	09-10	



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

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)	141,347.26	16,059.62	339,316.68	4,534.50
02	Taxes Receivable - Real and Personal (120-149)	29,643.35	276.46	1,920.70	
03	Taxes Receivable - Protested (150-159)	863.93	8.11	56.66	
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	171,854.54	16,344.19	341,294.04	4,534.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,507.28	284.57	1,977.36	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,507.28	284.57	1,977.36	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	141,347.26	16,059.62	339,316.68	4,534.50
52	TOTAL FUND BALANCE/EQUITY	141,347.26	16,059.62	339,316.68	4,534.50
53	TOTAL LIABILITIES AND FUND BALANCE	171,854.54	16,344.19	341,294.04	4,534.50



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

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)		57,542.49	149,539.56	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			16,928.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		57,542.49	166,467.56	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,845.02	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,845.02	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		57,542.49	164,622.54	
52	TOTAL FUND BALANCE/EQUITY		57,542.49	164,622.54	
53	TOTAL LIABILITIES AND FUND BALANCE		57,542.49	166,467.56	



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Balance Sheet

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)	15,720.01		18,121.67	7,771.50
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	TOTAL ASSETS AND OTHER DEBITS	15,720.01		18,121.67	7,771.50
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)	15,720.01		18,121.67	7,771.50
52	TOTAL FUND BALANCE/EQUITY	15,720.01		18,121.67	7,771.50
53	TOTAL LIABILITIES AND FUND BALANCE	15,720.01		18,121.67	7,771.50



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

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				



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Balance Sheet

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)	102,959.60	12,496.76		
02	Taxes Receivable - Real and Personal (120-149)	1,018.65	0.09		
03	Taxes Receivable - Protested (150-159)	29.69			
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)				
20	TOTAL ASSETS AND OTHER DEBITS	104,007.94	12,496.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,048.34			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,048.34			
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)	102,959.60	12,496.85		
52	TOTAL FUND BALANCE/EQUITY	102,959.60	12,496.85		
53	TOTAL LIABILITIES AND FUND BALANCE	104,007.94	12,496.85		



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

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)	6,157.19	228,238.50		
02	Taxes Receivable - Real and Personal (120-149)		2,357.15		
03	Taxes Receivable - Protested (150-159)		68.72		
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	6,157.19	230,664.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,425.87		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,425.87		
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)	6,157.19	228,238.50		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	6,157.19	228,238.50		
53	TOTAL LIABILITIES AND FUND BALANCE	6,157.19	230,664.37		



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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				



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			13,863.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			13,863.57	
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)			13,863.57	
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			13,863.57	
53	TOTAL LIABILITIES AND FUND BALANCE			13,863.57	



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,735.31		34,597.13	
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	2,735.31		34,597.13	
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	2,735.31		34,597.13	
52	TOTAL FUND BALANCE/EQUITY	2,735.31		34,597.13	
53	TOTAL LIABILITIES AND FUND BALANCE	2,735.31		34,597.13	



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Balance Sheet

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)	49,116.72	31,210.16		
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	49,116.72	31,210.16		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	49,116.72	31,210.16		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	49,116.72	31,210.16		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	49,116.72	31,210.16		



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Balance Sheet

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				



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Balance Sheet

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				



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	213,021.54	204,491.99
1112 District Levy - Personal Property	26,000.00	23,566.44
1114 District Levy - Pers Prop/Mobile Homes	3,985.88	2,931.22
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,776.15	10,137.49
1190 Penalties and Interest on Taxes	1,130.58	1,038.66
1510 Interest Earnings	6,925.15	2,196.47
1900 Other Revenue from Local Sources	403.40	0.00
3110 Direct State Aid	389,087.35	353,645.58
3111 Quality Educator	35,916.89	37,389.22
3112 At Risk Student	6,046.44	0.00
3113 Indian Education For All	2,019.60	1,856.40
3115 State Spec Ed Allowable Cost Pymt to Districts	13,829.10	11,446.36
3117 State Tuition for State Placement	0.00	2,373.72
3120 State Guaranteed Tax Base Aid	164,777.34	158,480.88
3444 State School Block Grant	48,687.66	49,057.69
3460 Montana Oil and Gas Tax	4,663.01	1,530.32
3730 HB645 State Special Education Allowable Costs	0.00	685.01
4800 Federal Revenue in Lieu of Taxes	568.96	342.92
6100 Material Prior Period Revenue Adjustments	0.00	-824.41
7800 ARRA - State Fiscal Stabilization Fund	0.00	24,931.23
9710 Residual Equity Transfers In	0.00	69.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	927,839.05	885,347.05

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	371,779.41	363,950.22
2XX Personal Services - Employee Benefits	58,341.37	68,512.74
3XX Purchased Professional and Technical Services	406.80	2,054.78
4XX Purchased Property Services	946.60	1,895.62
5XX Other Purchased Services	992.79	204.45
6XX Supplies and Materials	65,203.36	24,049.34
810 Dues and Fees	0.00	4,914.28
8XX Other Expenditures	16,884.91	3,976.80
21XX Support Services - Students		
1XX Personal Services - Salaries	9,113.28	9,386.64
2XX Personal Services - Employee Benefits	58.20	62.09
5XX Other Purchased Services	192.40	165.50
6XX Supplies and Materials	315.41	493.37



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			810 Dues and Fees	0.00	30.00
			8XX Other Expenditures	30.00	0.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	35,583.00	36,650.04
			2XX Personal Services - Employee Benefits	5,727.23	6,242.49
			6XX Supplies and Materials	1,921.67	1,106.53
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	71,043.98	59,604.40
			2XX Personal Services - Employee Benefits	7,598.56	8,009.45
			3XX Purchased Professional and Technical Services	590.21	388.33
			5XX Other Purchased Services	11,518.83	11,123.74
			6XX Supplies and Materials	2,372.78	2,196.67
			810 Dues and Fees	0.00	5,087.50
			8XX Other Expenditures	10,055.12	3,164.04
	25XX Support Services - Business				
			1XX Personal Services - Salaries	23,538.17	24,668.11
			2XX Personal Services - Employee Benefits	146.86	164.32
			5XX Other Purchased Services	1,491.59	988.46
			6XX Supplies and Materials	302.03	956.98
			810 Dues and Fees	0.00	70.00
			8XX Other Expenditures	1,805.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	43,829.53	42,523.03
			2XX Personal Services - Employee Benefits	3,545.69	3,565.17
			4XX Purchased Property Services	32,291.04	37,012.86
			5XX Other Purchased Services	572.70	6,929.08
			6XX Supplies and Materials	22,859.58	19,604.46
			7XX Property and Equipment Acquisition	1,508.22	0.00
			810 Dues and Fees	0.00	31.00
			8XX Other Expenditures	5,891.00	762.15
	27XX Student Transportation Services				
			4XX Purchased Property Services	101.00	511.19
			6XX Supplies and Materials	96.75	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	12,500.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	16,197.12	15,830.31
			2XX Personal Services - Employee Benefits	101.10	104.58
			4XX Purchased Property Services	1,656.68	0.00
			6XX Supplies and Materials	1,851.27	955.79
			810 Dues and Fees	0.00	1,485.71



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

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	2009 Value	2010 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	10,968.55	11,908.55
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	22.01	0.00
			5XX Other Purchased Services	645.82	1,594.79
			6XX Supplies and Materials	2,961.08	1,237.45
			8XX Other Expenditures	41.85	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,990.56	2,680.92
			2XX Personal Services - Employee Benefits	129.68	222.92
			5XX Other Purchased Services	285.60	279.00
			6XX Supplies and Materials	311.73	149.84
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	4,241.35	5,470.99
			2XX Personal Services - Employee Benefits	28.92	32.14
			5XX Other Purchased Services	2,996.97	2,809.52
			6XX Supplies and Materials	632.03	416.05
			810 Dues and Fees	0.00	2,473.83
			8XX Other Expenditures	2,106.00	208.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,287.92	8,502.44
			2XX Personal Services - Employee Benefits	418.40	630.53
			5XX Other Purchased Services	193.06	66.67
			6XX Supplies and Materials	494.89	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	19,866.85	17,921.60
			2XX Personal Services - Employee Benefits	181.70	328.82
			4XX Purchased Property Services	127.34	0.00
			5XX Other Purchased Services	1,317.78	1,413.83
			6XX Supplies and Materials	4,524.79	3,749.12
			810 Dues and Fees	0.00	1,790.00
			8XX Other Expenditures	1,835.00	2,045.80
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	24,931.23
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	23,250.31	24,394.05
			2XX Personal Services - Employee Benefits	1,788.09	1,942.19



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

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	2009 Value	2010 Value
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	292.78	145.00
			6XX Supplies and Materials	355.67	0.00
			8XX Other Expenditures	377.70	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,510.00	1,258.02
		9999 Undistributed			
			971 Residual Equity Transfers Out	5,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				935,145.67	893,185.52

Schedule Of Changes Worksheet

Beginning Fund Balance					167,675.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					885,347.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					893,185.52	(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	18,489.49	(4b)	-18,489.49	
					-18,489.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					141,347.26	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	0.00	1,204.65
1111 District Levy - Real Property	0.00	225.98
1112 District Levy - Personal Property	0.00	240.13
1114 District Levy - Pers Prop/Mobile Homes	0.00	28.55
1190 Penalties and Interest on Taxes	0.00	2.28
1510 Interest Earnings	1,660.38	320.49
1900 Other Revenue from Local Sources	0.00	0.02
2220 County On-Schedule Trans Reimb	30,161.71	28,414.83
3210 State On-Schedule Trans Reimb	30,161.73	28,414.83
3460 Montana Oil and Gas Tax	0.00	658.35
4800 Federal Revenue in Lieu of Taxes	0.00	3.49
6100 Material Prior Period Revenue Adjustments	0.00	-221.02

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

61,983.82	59,292.58
-----------	-----------

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	34,393.36	36,217.65
2XX Personal Services - Employee Benefits	2,379.52	2,387.32
4XX Purchased Property Services	8,615.19	13,440.54
5XX Other Purchased Services	7,012.62	11,091.46
6XX Supplies and Materials	26,926.52	22,008.10
810 Dues and Fees	0.00	50.00
8XX Other Expenditures	4,917.00	460.00

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

84,244.21	85,655.07
-----------	-----------



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						42,422.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,292.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						85,655.07	(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)						16,059.62	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1111 District Levy - Real Property	15,819.04	13,170.08
1112 District Levy - Personal Property	682.02	3,608.93
1114 District Levy - Pers Prop/Mobile Homes	223.85	485.16
1190 Penalties and Interest on Taxes	111.64	72.74
1510 Interest Earnings	11,865.36	4,354.89
3460 Montana Oil and Gas Tax	392.49	109.91
4800 Federal Revenue in Lieu of Taxes	40.90	21.45
6100 Material Prior Period Revenue Adjustments	0.00	-1,650.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,135.30	20,172.94

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	63,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	319,143.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,172.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	339,316.68	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1510 Interest Earnings	278.40	61.39
1611 National School Lunch Program	7,706.10	7,914.80
1632 Daily Adult Sales	1,852.00	552.50
3220 State Food Services Match	0.00	76.54
4550 Federal Child Nutrition	15,667.52	16,642.20
6100 Material Prior Period Revenue Adjustments	0.00	-33.11

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,504.02	25,214.32
--	-----------	-----------

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	276.96
2XX Personal Services - Employee Benefits	1.25	23.46
5XX Other Purchased Services	0.00	577.31
6XX Supplies and Materials	28,463.50	27,776.60
810 Dues and Fees	0.00	243.60
8XX Other Expenditures	240.16	128.76

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,704.91	29,026.69
--	-----------	-----------

Schedule Of Changes Worksheet

Beginning Fund Balance	8,346.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,214.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,026.69	(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)	4,534.50	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	2,286.17	900.72
2240 County Retirement Distribution	100,485.78	88,976.93
6100 Material Prior Period Revenue Adjustments	0.00	-338.21
309 Title II Part A		
6100 Material Prior Period Revenue Adjustments	135.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,907.88	89,539.44

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	55,428.10	53,033.11
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,409.88	1,433.28
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,931.21	4,972.68
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,680.43	8,375.66
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,183.28	3,403.06
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,216.93	6,078.02
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,366.59	4,538.37
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,392.62	2,335.67
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	299.34	363.24
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	656.23	835.59
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	547.06	859.54
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,301.51	1,796.58
910 Food Services		



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred 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	2009 Value	2010 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,234.06	3,425.36
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	69.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				94,647.24	91,520.02

Schedule Of Changes Worksheet

Beginning Fund Balance						59,523.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						89,539.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						91,520.02	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						57,542.49	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
002 AAON INVESTMENT	
1530 Net Increase (Decrease) in the Fair Value of Investments	1,300.34
1920 Contributions/Donations from Private Sources	560,862.06
	562,162.40
002 Subtotal	
010 Vocational Agriculture-76	
1510 Interest Earnings	3,225.52
1900 Other Revenue from Local Sources	2,354.78
1910 Rentals	766.02
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	598.00
5200 Sale or Compensation for Loss of Assets	500.00
6100 Material Prior Period Revenue Adjustments	-855.67
	6,588.65
010 Subtotal	
036 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,040.69
209 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,722.27
210 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	39,365.17
309 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,729.75
310 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,239.82
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
339 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	697.06
369 Vo Ed Family & Consumer Science	
6100 Material Prior Period Revenue Adjustments	-0.69
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	19,358.17
371 Quick Start Energy Grants	
3710 Quick Start Energy Grants	67,436.56
390 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,865.98
472 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,250.00
510 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,147.00
738 Rural Low Income (Title VI-B-2)	



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
738 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,663.41
739 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	372.38
750 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	1,350.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	729,489.25

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

PRC Program Function Object	2010 Value
002 AAON INVESTMENT	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	6,639.93
5XX Other Purchased Services	364.40
6XX Supplies and Materials	4,957.92
7XX Property and Equipment Acquisition	515,213.39
8XX Other Expenditures	1,481.63
002 Subtotal	528,657.27
010 Vocational Agriculture-76	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	31.87
5XX Other Purchased Services	968.57
6XX Supplies and Materials	4,647.79
7XX Property and Equipment Acquisition	58,000.00
810 Dues and Fees	841.46
8XX Other Expenditures	1,586.34
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,458.00
010 Subtotal	70,534.03
036 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	930.69
8XX Other Expenditures	110.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2010 Value
			036 Subtotal	1,040.69
209	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	449.11
			2XX Personal Services - Employee Benefits	225.28
			6XX Supplies and Materials	3,047.88
			209 Subtotal	3,722.27
210	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	14,966.30
			2XX Personal Services - Employee Benefits	2,001.81
			5XX Other Purchased Services	885.98
			6XX Supplies and Materials	18,168.22
			8XX Other Expenditures	3,342.86
			210 Subtotal	39,365.17
309	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
			5XX Other Purchased Services	3,729.75
310	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
			5XX Other Purchased Services	4,239.82
327	Advancing Agriculture Education Program			
	327 State - Advancing Agriculture Education			
		1XXX Instruction		
			5XX Other Purchased Services	200.00
			6XX Supplies and Materials	1,300.00
			327 Subtotal	1,500.00
339	Title IV, Part A, Safe & Drug-Free			
	433 Title IV, Part A, Safe & Drug-Free Schools & Communities			
		1XXX Instruction		
			6XX Supplies and Materials	697.06
366	State OTO Capital Invest & Deferred Maintenance			
	366 OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	21,811.83
			6XX Supplies and Materials	3,672.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2010 Value
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
366 Subtotal	25,483.83
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	19,358.17
371 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	67,436.56
390 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1,409.70
6XX Supplies and Materials	194.99
880 Other Vocational Education Related Costs	261.29
390 Subtotal	1,865.98
399 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1,111.78
880 Other Vocational Education Related Costs	223.71
399 Subtotal	1,335.49
472 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	1,250.00
510 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,146.99
738 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
4XX Purchased Property Services	7,390.55
5XX Other Purchased Services	1,081.07
6XX Supplies and Materials	3,806.63
8XX Other Expenditures	385.16



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2010 Value
738 Subtotal	12,663.41
739 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
4XX Purchased Property Services	372.38
750 IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	1,168.70
2XX Personal Services - Employee Benefits	208.96
750 Subtotal	1,377.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	786,776.53

Schedule Of Changes Worksheet

Beginning Fund Balance	221,909.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	729,489.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	786,776.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Difference	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Difference	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	164,622.54	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 AAON INVESTMENT	562,162.40	528,657.27	33,505.13
010 Vocational Agriculture-76	6,588.65	70,534.03	-63,945.38
036 Vo Ed Family & Consumer Science	1,040.69	1,040.69	0.00
209 Title I, Part A, Improving Basic Programs	3,722.27	3,722.27	0.00
210 Title I, Part A, Improving Basic Programs	39,365.17	39,365.17	0.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
309 Title II Part A	3,729.75	3,729.75	0.00
310 Title II Part A	4,239.82	4,239.82	0.00
327 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
339 Title IV, Part A, Safe & Drug-Free	697.06	697.06	0.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	25,483.83	-25,483.83
369 Vo Ed Family & Consumer Science	-0.69	0.00	-0.69
370 Deferred Maintenance & Energy Efficiency	19,358.17	19,358.17	0.00
371 Quick Start Energy Grants	67,436.56	67,436.56	0.00
390 Vo Ed Agriculture	1,865.98	1,865.98	0.00
399 Vo Ed Agriculture	0.00	1,335.49	-1,335.49
472 Public Health Emergency Preparedness	1,250.00	1,250.00	0.00
510 Vo Ed Carl Perkins Basic Grant	2,147.00	2,146.99	0.01
738 Rural Low Income (Title VI-B-2)	12,663.41	12,663.41	0.00
739 Rural Low Income (Title VI-B-2)	372.38	372.38	0.00
750 IDEA Part B (Trans from Coop)	1,350.63	1,377.66	-27.03
Total	729,489.25	786,776.53	-57,287.28



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1311 Driver's Education Fees	900.00	0.00
1510 Interest Earnings	510.89	205.30
3260 State Driver's Education Reimbursement	695.75	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-83.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,106.64	122.11

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	98.21	0.00
6XX Supplies and Materials	160.85	0.00
8XX Other Expenditures	1,025.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,284.06	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	15,597.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	15,720.01	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1510 Interest Earnings	282.88	191.57
1910 Rentals	4,050.00	7,841.60
6100 Material Prior Period Revenue Adjustments	0.00	-54.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,332.88	7,978.34

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	644.62
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	70.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	714.87

Schedule Of Changes Worksheet

Beginning Fund Balance		10,858.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,978.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		714.87	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,121.67	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1510 Interest Earnings	164.45	81.38
5300 Operating Transfers from Other Funds	1,510.00	1,258.02
6100 Material Prior Period Revenue Adjustments	0.00	-25.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,674.45	1,313.77

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	16.93	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	43.12	0.00
2XX Personal Services - Employee Benefits	3.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63.44	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		6,457.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,313.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,771.50	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	7,527.82	7,206.43
1112 District Levy - Personal Property	196.58	1,838.13
1114 District Levy - Pers Prop/Mobile Homes	64.46	245.61
1190 Penalties and Interest on Taxes	39.44	35.74
1510 Interest Earnings	2,908.89	1,297.59
3281 State Technology Aid	1,916.09	936.73
3460 Montana Oil and Gas Tax	161.96	52.97
4800 Federal Revenue in Lieu of Taxes	19.71	11.76
6100 Material Prior Period Revenue Adjustments	0.00	-474.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,834.95	11,150.86

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		91,808.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,150.86	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		102,959.60	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	116.77	137.70
3445 State Combined Fund School Block Grant	6,114.05	6,160.52
6100 Material Prior Period Revenue Adjustments	0.00	-32.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,230.82	6,265.94

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,230.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,265.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,496.85	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	235.98	77.42
6100 Material Prior Period Revenue Adjustments	0.00	-36.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	235.98	40.55

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,116.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,157.19	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1111 District Levy - Real Property	17,405.18	16,674.99
1112 District Levy - Personal Property	454.76	4,251.64
1114 District Levy - Pers Prop/Mobile Homes	149.25	567.93
1190 Penalties and Interest on Taxes	90.82	83.03
1510 Interest Earnings	6,480.73	2,873.15
3460 Montana Oil and Gas Tax	374.54	122.49
4800 Federal Revenue in Lieu of Taxes	45.58	27.25
6100 Material Prior Period Revenue Adjustments	0.00	-1,056.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,000.86	23,543.58

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		204,694.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		23,543.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		228,238.50	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1510 Interest Earnings	376.21	134.36
6100 Material Prior Period Revenue Adjustments	0.00	-50.31
9710 Residual Equity Transfers In	5,000.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,376.21	5,084.05

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	4,992.46	5,381.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,992.46	5,381.46

Schedule Of Changes Worksheet

Beginning Fund Balance	14,160.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,084.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,381.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	13,863.57	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1510 Interest Earnings	89.99	35.83
6100 Material Prior Period Revenue Adjustments	0.00	-14.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89.99	21.77

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,713.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,735.31	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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	2009 Value	2010 Value
1XXX Revenues from Student Activities	69,793.08	89,523.66
9710 Residual Equity Transfers In	0.00	7,109.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,793.08	96,633.02

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	61,130.72	95,163.73
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	7,109.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,130.72	102,273.09

Schedule Of Changes Worksheet

Beginning Fund Balance	40,237.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,633.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,273.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,597.13	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2009 Value	2010 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	10,968.55	11,908.55
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	343,381.40	350,680.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	31,281.45	7,804.47
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	954.93	1,053.58
XX	XXX 26XX 41X	Energy Utility Services	18,235.64	20,704.35
XX	XXX 4XXX 710	Land	9,284.00	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	58,185.00	515,213.39
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

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,131.37
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,131.37

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,043.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,469.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,799.23
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:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 100%



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County
0291 Winifred K-12 Schools

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,830.31	0.00	0.00	0.00	
280	1XXX	2XX	104.58	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	955.79	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	11,908.55	0.00	0.00	0.00	
Totals			28,799.23	0.00	0.00	0.00	28,799.23

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 FY10.



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	23,254.00	0.00	0.00	0.00	23,254.00
Land Improvements	39,607.00	0.00	0.00	0.00	39,607.00
Buildings	687,453.00	0.00	248,213.61	0.00	935,666.61
Machinery and Equipment	389,833.59	20,518.29	0.00	0.00	410,351.88
Construction in Progress	58,185.00	0.00	392,481.32	58,185.00	392,481.32
Totals at Historical Cost	1,198,332.59	20,518.29	640,694.93	58,185.00	1,801,360.81
Less Accumulated Depreciation For:					
Improvement Accum	32,820.50	0.00	969.50	0.00	33,790.00
Building Accum	419,630.58	0.00	17,493.66	0.00	437,124.24
Machinery and Equipment Accum	265,228.31	0.00	33,728.26	0.00	298,956.57
Total Accumulated Depreciation	717,679.39	0.00	52,191.42	0.00	769,870.81
Governmental Activities, Capital Assets, net	480,653.20	20,518.29	588,503.51	58,185.00	1,031,490.00

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	5,598.26	0.00	0.00
General Administration (23XX)	3,091.90	0.00	0.00
Operations and Maintenance (26XX)	620.00	0.00	0.00
Transportation (27XX)	23,086.60	0.00	0.00
Food Service (31XX)	1,331.51	0.00	0.00
Unallocated	18,463.16	0.00	0.00
Total Depreciation for FY2010	52,191.43	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0291-83807128

14 Fergus County

**** Recalculated ****

0291 Winifred K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	25,823.06	3,200.10	0.00	0.00	29,023.16	11,032.11	17,991.05
Total Governmental Activity	25,823.06	3,200.10	0.00	0.00	29,023.16	11,032.11	17,991.05
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.