



Trustees' Financial Summary

FY2009-10

Submit ID: 0642-62374422

**35 Petroleum County
0642 Winnett K-12 Schools**

**** Recalculated ****

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA

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

(Signature)

(Date)

Chair, Board of Trustees: Daniel Iverson

(Signature)

(Date)

County Superintendent: Ashley Obrigewitch

(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.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
000	Mistake I can't find	LOCAL	n/a	n/a
100	Flex Refund	LOCAL		
110	Auction Sales	LOCAL		
140	S.G. Sales Lawsuit Settlement	LOCAL		
260	Vo Ed All Career & Tech Ed Programs	STATE		State
290	GEAR UP	FEDERAL	600-019	84.334
310	Title I, Part A, Improving Basic Programs	FEDERAL	3506423110	84.010A
319	Title I Improving Basic Programs	FEDERAL	3506423109	84.010A
320	ARRA - Title I SchoolWide	FEDERAL	3506423310	84.389A
510	Public Health Emergency Preparedness	FEDERAL		93.069
520	Quick Start Energy Grants	STATE	STMSSR-81-QS-09-0122	state
530	Deferred Maintenance & Energy Efficiency	STATE	650181SFF09431	NA
560	Gear Up Summer	FEDERAL	600-019	84.334
569	GEAR UP Summer 09	FEDERAL	600-019	84.334
590	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090600	84.358A
599	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A080600	84.358A
610	Quality Schools Facility Grant	STATE	MT-QSPL-10-0004	NA
718	State OTO Capital Invest & Deferred Maintenance	STATE	None	state
729	State OTO Indian Education for All	STATE	None	state
810	Vo Ed Carl Perkins Basic Grant	FEDERAL	3506428110BG	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,113.91	67,173.34	58,189.07	21,765.66
02	Taxes Receivable - Real and Personal (120-149)	13,361.53	3,243.80	1,528.67	
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	105,475.44	70,417.14	59,717.74	21,765.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,361.53	3,243.80	1,528.67	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,361.53	3,243.80	1,528.67	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,748.79			
48	Fund Balance for Budget (961-970)	90,365.12	67,173.34	58,189.07	21,765.66
52	TOTAL FUND BALANCE/EQUITY	92,113.91	67,173.34	58,189.07	21,765.66
53	TOTAL LIABILITIES AND FUND BALANCE	105,475.44	70,417.14	59,717.74	21,765.66



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,476.59	-725.24	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)			7,478.28	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,476.59	6,753.04	4,383.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,903.79	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,903.79	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		17,476.59	-150.75	4,383.51
52	TOTAL FUND BALANCE/EQUITY		17,476.59	-150.75	4,383.51
53	TOTAL LIABILITIES AND FUND BALANCE		17,476.59	6,753.04	4,383.51



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**** 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)	318.57		134.22	9,330.03
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	318.57		134.22	9,330.03
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)	318.57		134.22	9,330.03
52	TOTAL FUND BALANCE/EQUITY	318.57		134.22	9,330.03
53	TOTAL LIABILITIES AND FUND BALANCE	318.57		134.22	9,330.03



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Balance Sheet

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



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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)				11,179.43
02	Taxes Receivable - Real and Personal (120-149)				3,529.61
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				14,709.04
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				3,529.61
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				3,529.61
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)				11,179.43
52	TOTAL FUND BALANCE/EQUITY				11,179.43
53	TOTAL LIABILITIES AND FUND BALANCE				14,709.04



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		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				



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (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)			39,833.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			44,709.17	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			84,542.31	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			49,842.37	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			49,842.37	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			34,699.94	
52	TOTAL FUND BALANCE/EQUITY			34,699.94	
53	TOTAL LIABILITIES AND FUND BALANCE			84,542.31	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,669.77	8,493.40		
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	10,669.77	8,493.40		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	10,669.77	8,493.40		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	10,669.77	8,493.40		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	10,669.77	8,493.40		



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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				



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



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	201,899.54	230,628.34
1510 Interest Earnings	849.99	212.11
1900 Other Revenue from Local Sources	842.26	867.60
3110 Direct State Aid	392,506.15	382,826.25
3111 Quality Educator	35,977.73	36,306.27
3112 At Risk Student	3,593.83	0.00
3113 Indian Education For All	2,080.80	2,121.60
3115 State Spec Ed Allowable Cost Pymt to Districts	14,870.00	14,555.25
3120 State Guaranteed Tax Base Aid	131,377.38	157,527.60
3444 State School Block Grant	68,766.43	69,289.05
3460 Montana Oil and Gas Tax	37,489.34	15,440.53
3730 HB645 State Special Education Allowable Costs	0.00	871.06
7800 ARRA - State Fiscal Stabilization Fund	0.00	26,988.40

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

890,253.45 937,634.06

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	312,616.36	297,674.69
2XX Personal Services - Employee Benefits	30,310.02	29,592.90
3XX Purchased Professional and Technical Services	421.57	5,145.47
4XX Purchased Property Services	1,812.33	2,162.27
5XX Other Purchased Services	1,616.79	0.00
6XX Supplies and Materials	4,287.05	19,653.90
7XX Property and Equipment Acquisition	0.00	4,500.00
810 Dues and Fees	0.00	68.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	65.00	202.30
6XX Supplies and Materials	346.89	150.09
222X Educational Media Services		
1XX Personal Services - Salaries	22,878.82	22,464.00
2XX Personal Services - Employee Benefits	2,292.95	2,598.63
3XX Purchased Professional and Technical Services	739.34	599.50
6XX Supplies and Materials	3,302.20	4,041.51
23XX Support Services - General Administration		
1XX Personal Services - Salaries	59,626.73	63,037.96
2XX Personal Services - Employee Benefits	6,240.04	9,259.15
3XX Purchased Professional and Technical Services	7,616.72	9,950.26
4XX Purchased Property Services	3,888.99	1,701.80



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	18,507.64	15,718.00
			6XX Supplies and Materials	2,182.45	1,001.12
			810 Dues and Fees	9,712.93	3,989.00
			8XX Other Expenditures	743.17	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	19,727.78	21,039.90
			2XX Personal Services - Employee Benefits	121.93	137.17
			6XX Supplies and Materials	557.16	1,675.54
		25XX Support Services - Business			
			1XX Personal Services - Salaries	17,075.01	17,248.99
			2XX Personal Services - Employee Benefits	3,875.48	4,711.03
			5XX Other Purchased Services	2,123.50	547.57
			6XX Supplies and Materials	1,115.27	454.04
			810 Dues and Fees	0.00	1,510.00
			8XX Other Expenditures	1,411.00	25.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	53,631.74	58,783.69
			2XX Personal Services - Employee Benefits	8,825.53	9,466.15
			3XX Purchased Professional and Technical Services	6,626.85	5,055.48
			4XX Purchased Property Services	35,847.13	41,270.86
			5XX Other Purchased Services	1,528.70	1,265.62
			6XX Supplies and Materials	21,349.98	40,760.34
			810 Dues and Fees	0.00	132.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	416.25	1,084.00
			2XX Personal Services - Employee Benefits	35.16	97.77
			6XX Supplies and Materials	100.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	36,153.02	13,758.73
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,970.70	24,971.31
			2XX Personal Services - Employee Benefits	185.54	156.59
			6XX Supplies and Materials	0.00	350.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,946.75	2,002.72
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,108.35	29,350.14
			2XX Personal Services - Employee Benefits	209.76	241.21
			3XX Purchased Professional and Technical Services	240.00	0.00
			5XX Other Purchased Services	0.00	955.27



Trustees' Financial Summary

FY2009-10

Submit ID: 0642-62374422

35 Petroleum County
0642 Winnett K-12 Schools

**** Recalculated ****

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials	4,950.96	9,847.70
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	624.75	249.40
			2XX Personal Services - Employee Benefits	50.66	66.29
			4XX Purchased Property Services	887.64	540.75
			6XX Supplies and Materials	490.37	546.06
			7XX Property and Equipment Acquisition	3,000.00	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	7,774.15	5,900.00
			2XX Personal Services - Employee Benefits	49.31	94.16
			5XX Other Purchased Services	616.23	1,371.50
			6XX Supplies and Materials	1,243.96	1,587.29
			810 Dues and Fees	0.00	81.00
			8XX Other Expenditures	870.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,911.72	5,572.27
			2XX Personal Services - Employee Benefits	634.87	489.83
			4XX Purchased Property Services	1,376.58	1,620.56
			6XX Supplies and Materials	4,907.34	3,747.44
			7XX Property and Equipment Acquisition	6,000.00	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	23,269.25	21,256.14
			2XX Personal Services - Employee Benefits	155.86	149.88
			4XX Purchased Property Services	37.50	0.00
			5XX Other Purchased Services	5,467.82	3,473.85
			6XX Supplies and Materials	2,229.57	2,233.81
			810 Dues and Fees	0.00	30.00
			8XX Other Expenditures	5,547.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	25,129.76
			2XX Personal Services - Employee Benefits	0.00	1,858.64
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	22,986.17	23,467.25
			2XX Personal Services - Employee Benefits	5,760.03	7,113.05
			6XX Supplies and Materials	20,129.15	17,624.17
	999 Undistributed				
		61XX Operating Transfers to Other Funds			



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35 Petroleum County
0642 Winnett K-12 Schools

**** Recalculated ****

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	7,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				883,361.47	912,112.47

Schedule Of Changes Worksheet

Beginning Fund Balance					66,264.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					937,634.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					912,112.47	(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	1,748.79	Less Last Year	1,421.46	(4b)	327.33	
					327.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					92,113.91	(5)



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35 Petroleum County
0642 Winnett K-12 Schools

**** Recalculated ****

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	42,103.24	57,573.15
1510 Interest Earnings	222.35	20.64
1900 Other Revenue from Local Sources	0.00	85.42
2220 County On-Schedule Trans Reimb	49,842.51	46,572.04
3210 State On-Schedule Trans Reimb	45,138.91	45,052.44
3460 Montana Oil and Gas Tax	5,026.01	3,173.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	142,333.02	152,477.06

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		
1XX Personal Services - Salaries	15,000.00	14,322.88
2XX Personal Services - Employee Benefits	2,020.75	2,290.77
25XX Support Services - Business		
1XX Personal Services - Salaries	1,897.22	2,025.31
2XX Personal Services - Employee Benefits	423.83	453.03
27XX Student Transportation Services		
1XX Personal Services - Salaries	44,721.54	35,923.40
2XX Personal Services - Employee Benefits	7,732.06	7,312.35
3XX Purchased Professional and Technical Services	1,369.00	251.00
4XX Purchased Property Services	18,111.13	7,681.97
5XX Other Purchased Services	15,660.61	21,103.77
6XX Supplies and Materials	24,318.09	22,497.87
810 Dues and Fees	55.50	0.00
52XX Capital Leases or Long Term Notes with Board of Investments		
850 Interest on Debt	601.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	131,910.76	113,862.35



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35 Petroleum County
0642 Winnett K-12 Schools

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						28,558.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						152,477.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,862.35	(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)						67,173.34	(5)



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35 Petroleum County
0642 Winnett K-12 Schools

**** Recalculated ****

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
1110 District Tax Levy	19,658.68	26,900.91
1510 Interest Earnings	223.75	20.64
3460 Montana Oil and Gas Tax	3,166.94	1,638.91
5200 Sale or Compensation for Loss of Assets	250.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,299.37	28,560.46

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	5,500.00	20,000.00
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	0.00	20,000.00
850 Interest on Debt	0.00	630.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,500.00	40,630.90

Schedule Of Changes Worksheet

Beginning Fund Balance		70,259.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,560.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		40,630.90 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		58,189.07 (5)



Trustees' Financial Summary

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**** Recalculated ****

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	53.61	0.00
1611 National School Lunch Program	6,926.30	7,121.75
1630 Catering Sales	2,537.85	2,418.75
1910 Rentals	12.40	0.00
3220 State Food Services Match	50.72	98.54
4550 Federal Child Nutrition	49,199.01	53,936.66

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,779.89	63,575.70
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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	14,238.42	16,200.82
2XX Personal Services - Employee Benefits	1,152.31	1,311.70
3XX Purchased Professional and Technical Services	0.00	329.59
4XX Purchased Property Services	624.00	0.00
5XX Other Purchased Services	881.84	871.40
6XX Supplies and Materials	34,375.50	40,395.37
7XX Property and Equipment Acquisition	0.00	1,056.03
810 Dues and Fees	209.79	115.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,481.86	60,279.91
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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						18,469.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,575.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,279.91	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,765.66	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	173.37	27.51
2240 County Retirement Distribution	102,401.35	97,056.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,574.72	97,083.82

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	45,128.43	44,208.27
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,175.28	3,163.87
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,310.63	11,730.21
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,901.96	3,103.35
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,306.00	2,532.61
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,335.24	7,201.98
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,356.45	4,781.03
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,676.06	4,395.27
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,821.01
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,591.58	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	141.08	130.47
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,054.93	806.97
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	854.27	720.65



Trustees' Financial Summary

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0642 Winnett K-12 Schools

**** Recalculated ****

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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,530.25	2,179.54
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,115.76
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,215.29	5,589.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				93,577.45	101,480.61

Schedule Of Changes Worksheet

Beginning Fund Balance						21,873.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						97,083.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						101,480.61	(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)						17,476.59	(5)



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0642 Winnett K-12 Schools

**** Recalculated ****

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

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

PRC Revenue	2010 Value
000 Mistake I can't find	
6100 Material Prior Period Revenue Adjustments	-2,158.43
100 Flex Refund	
1920 Contributions/Donations from Private Sources	53.96
110 Auction Sales	
5200 Sale or Compensation for Loss of Assets	866.00
140 S.G. Sales Lawsuit Settlement	
1920 Contributions/Donations from Private Sources	517.53
260 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,901.00
290 GEAR UP	
4710 GEAR UP	24,625.00
310 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	33,475.00
319 Title I Improving Basic Programs	
4220 Title I, Part A, Improvement Grants	1.00
320 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	8,318.29
510 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	350.92
520 Quick Start Energy Grants	
3710 Quick Start Energy Grants	16,863.00
530 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	18,797.47
560 Gear Up Summer	
4710 GEAR UP	84.94
569 GEAR UP Summer 09	
4710 GEAR UP	3,000.00
590 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,192.00
599 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14.97
6100 Material Prior Period Revenue Adjustments	326.64
599 Subtotal	341.61
610 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	13,640.00
810 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,609.00



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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	2010 Value
320 ARRA - Title I SchoolWide	
752 ARRA - Title I, Part A	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,262.25
320 Subtotal	8,318.29
510 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	350.92
520 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	16,863.00
530 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5,474.50
7XX Property and Equipment Acquisition	13,322.97
530 Subtotal	18,797.47
560 Gear Up Summer	
471 GEAR UP	
1XXX Instruction	
5XX Other Purchased Services	84.94
569 GEAR UP Summer 09	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	2,520.00
590 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	1,065.00
2XX Personal Services - Employee Benefits	89.31
6XX Supplies and Materials	8,816.72
7XX Property and Equipment Acquisition	500.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,720.97
590 Subtotal	14,192.00
599 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	



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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	2010 Value
599 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	341.61
610 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	13,640.00
718 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,763.94
4XX Purchased Property Services	761.57
6XX Supplies and Materials	2,593.78
73X Major Equipment-New	1,300.00
	6,419.29
718 Subtotal	
729 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	150.00
810 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	615.00
6XX Supplies and Materials	994.00
	1,609.00
810 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	146,140.69



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						11,623.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						136,478.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						146,140.69	(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	2,111.63	(4b)		-2,111.63	
						-2,111.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-150.75	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Mistake I can't find	-2,158.43	0.00	-2,158.43
100 Flex Refund	53.96	0.00	53.96
110 Auction Sales	866.00	866.00	0.00
140 S.G. Sales Lawsuit Settlement	517.53	517.53	0.00
260 Vo Ed All Career & Tech Ed Programs	1,901.00	3,370.64	-1,469.64
290 GEAR UP	24,625.00	24,625.00	0.00
310 Title I, Part A, Improving Basic Programs	33,475.00	33,475.00	0.00
319 Title I Improving Basic Programs	1.00	0.00	1.00
320 ARRA - Title I SchoolWide	8,318.29	8,318.29	0.00
510 Public Health Emergency Preparedness	350.92	350.92	0.00
520 Quick Start Energy Grants	16,863.00	16,863.00	0.00
530 Deferred Maintenance & Energy Efficiency	18,797.47	18,797.47	0.00
560 Gear Up Summer	84.94	84.94	0.00
569 GEAR UP Summer 09	3,000.00	2,520.00	480.00
590 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	14,192.00	14,192.00	0.00
599 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	341.61	341.61	0.00
610 Quality Schools Facility Grant	13,640.00	13,640.00	0.00
718 State OTO Capital Invest & Deferred Maintenance	0.00	6,419.29	-6,419.29
729 State OTO Indian Education for All	0.00	150.00	-150.00
810 Vo Ed Carl Perkins Basic Grant	1,609.00	1,609.00	0.00
Total	136,478.29	146,140.69	-9,662.40



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**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1311 Driver's Education Fees	570.00	1,150.00
1510 Interest Earnings	5.85	0.00
3260 State Driver's Education Reimbursement	1,061.14	463.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,636.99	1,613.83

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	1,824.65	298.15
2XX Personal Services - Employee Benefits	10.89	1.05
4XX Purchased Property Services	250.00	490.00
5XX Other Purchased Services	250.80	825.12
6XX Supplies and Materials	350.39	476.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,686.73	2,090.35

Schedule Of Changes Worksheet

Beginning Fund Balance	795.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,613.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,090.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	318.57	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	11.69	0.00
1900 Other Revenue from Local Sources	0.00	110.00
1910 Rentals	3,990.00	3,032.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4,001.69</u>	<u>3,142.50</u>

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

PRC Program Function Object	2009 Value	2010 Value
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	190.00	0.00
4XX Purchased Property Services	3,099.35	1,537.19
6XX Supplies and Materials	118.53	2,910.49
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	10,842.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>14,250.21</u>	<u>4,447.68</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	1,439.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,142.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,447.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	134.22	(5)



Trustees' Financial Summary

FY2009-10

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35 Petroleum County
0642 Winnett K-12 Schools

**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	11.69	0.00
5300 Operating Transfers from Other Funds	0.00	7,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11.69	7,500.00

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	1,037.08	1,550.00
2XX Personal Services - Employee Benefits	0.00	11.38
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	596.20	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	829.91	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	506.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,463.19	2,068.33

Schedule Of Changes Worksheet

Beginning Fund Balance	3,898.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,500.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,068.33	(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)	9,330.03	(5)



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**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
3281 State Technology Aid	1,929.64	1,013.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,929.64	1,013.33

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		
6XX Supplies and Materials	0.00	1,013.33
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	7,121.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,121.55	1,013.33

Schedule Of Changes Worksheet

Beginning Fund Balance	3,061.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,013.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,013.33	(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 3,061.25	(4b)	-3,061.25
		-3,061.25 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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**** Recalculated ****

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	2009 Value	2010 Value
1110 District Tax Levy	55,599.85	60,953.86
3120 State Guaranteed Tax Base Aid	2,405.64	3,991.04
3460 Montana Oil and Gas Tax	10,649.27	4,183.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,654.76	69,128.83

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	35,000.00	40,000.00
850 Interest on Debt	22,342.50	20,540.00
860 Agent Fees/Issuance Costs	175.00	175.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,517.50	60,715.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,765.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,128.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,715.00	(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)	11,179.43	(5)



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**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	99.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>99.47</u>	<u>0.00</u>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	16.06
7XX Property and Equipment Acquisition	29,425.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>29,425.80</u>	<u>16.06</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		16.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		16.06	(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)		0.00	(5)



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**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
1XXX Revenues from Student Activities	49,561.50	44,709.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,561.50	44,709.17

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	43,043.30	49,842.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,043.30	49,842.37

Schedule Of Changes Worksheet

Beginning Fund Balance	39,833.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,709.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,842.37	(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)	34,699.94	(5)



Trustees' Financial Summary

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**** 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	2,250.00	4,500.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	29,854.94	25,345.88
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	362,157.78	382,213.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,045.03	1,484.98
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	25.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	31,014.57	32,339.37
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	100,005.38	13,758.73
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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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,426.31
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,426.31

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,141.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,213.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,480.62
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: 78%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	24,971.31	0.00	0.00	0.00	
280	1XXX	2XX	156.59	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	350.00	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	2,002.72	0.00	0.00	0.00	
Totals			27,480.62	0.00	0.00	0.00	27,480.62

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.



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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	4,500.00	0.00	0.00	0.00	4,500.00
Land Improvements	29,199.00	0.00	0.00	0.00	29,199.00
Buildings	1,646,720.00	0.00	0.00	0.00	1,646,720.00
Machinery and Equipment	178,816.00	0.00	20,679.00	24,380.00	175,115.00
Totals at Historical Cost	1,859,235.00	0.00	20,679.00	24,380.00	1,855,534.00
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	1,030,444.81	0.00	20,679.00	24,380.00	1,026,743.81

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,260.00	0.00	0.00
Operations and Maintenance (26XX)	32,732.45	0.00	0.00
Transportation (27XX)	20,375.00	0.00	0.00
Food Service (31XX)	1,774.33	0.00	0.00
Total Depreciation for FY2010	56,141.78	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

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*							
Bonds							
05/07/1997	385,000.00	0.00	40,000.00	0.00	345,000.00	40,000.00	305,000.00
Compensated Absences	42,435.78	0.00	0.00	1,028.91	41,406.87	0.00	41,406.87
Loans Payable	0.00	60,105.89	20,000.00	0.00	40,105.89	13,368.63	26,737.26
Total Governmental Activity	427,435.78	60,105.89	60,000.00	1,028.91	426,512.76	53,368.63	373,144.13
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.