



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0964-19462115**

**55 Wibaux County  
0964 Wibaux 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 no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Julie Austby

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

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

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

**Chair, Board of Trustees:** Jodi George

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

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

**County Superintendent:** Patricia Zinda

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

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

## Software

Accounting Package: Foxie Lady

For FY11 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

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
189	GLENDIVE MASONIC DONATION	LOCAL		
190	Harriet Bold FS \$	LOCAL		
191	MCT	LOCAL	Non	None
311	AED Training	STATE		
313	Title I, Part A, Improving Basic Programs	FEDERAL	05509643110	84.010A
366	State OTO Capital Invest & Deferred Maintenance	STATE	NONE	state
367	State OTO FullTime Kindergarten Startup	STATE	None	state
368	Dist Data System	STATE	None	
370	Deferred Maintenance & Energy Efficiency	STATE		NA
394	Vo Ed Family & Consumer Science	STATE	State	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
396	Vo Ed Business/Marketing	STATE	State	State
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A074802	84.358A
470	SPF/SIG	FEDERAL	NONE	93.243
655	Aggregate Reim/Indirects	LOCAL		Local
773	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
813	Vo Ed Carl Perkins Basic Grant	FEDERAL	5509648108BG	84.048A
910	Budget Amendment			
911	Budget Amendment			



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	460,280.79	41,205.31	236,230.01	6,799.56
02	Taxes Receivable - Real and Personal (120-149)	5,869.02	206.15	587.11	
03	Taxes Receivable - Protested (150-159)	2,877.59	156.01	343.86	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	65,000.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	534,027.40	41,567.47	237,160.98	6,799.56
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,746.61	362.16	930.97	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	8,746.61	362.16	930.97	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	65,000.00			
37	Reserve for Encumbrances (953)	291,953.86			
48	Fund Balance for Budget (961-970)	168,326.93	41,205.31	236,230.01	6,799.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>	525,280.79	41,205.31	236,230.01	6,799.56
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	534,027.40	41,567.47	237,160.98	6,799.56



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,616.60	85,282.81	757,650.07	28,423.57
02	Taxes Receivable - Real and Personal (120-149)	0.43			22.37
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	24,617.03	85,282.81	757,650.07	28,445.94
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.43			22.37
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.43			22.37
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	24,616.60	85,282.81	757,650.07	28,423.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,616.60	85,282.81	757,650.07	28,423.57
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,617.03	85,282.81	757,650.07	28,445.94



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,714.93		14,691.52	16,522.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,620.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,334.93		14,691.52	16,522.76
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,334.93		14,691.52	16,522.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,334.93		14,691.52	16,522.76
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,334.93		14,691.52	16,522.76



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

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

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,279.02	82,750.19		
02	Taxes Receivable - Real and Personal (120-149)	419.01			
03	Taxes Receivable - Protested (150-159)	271.14			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	111,969.17	82,750.19		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	690.15			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	690.15			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,298.00	1,680.00		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	109,981.02	81,070.19		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	111,279.02	82,750.19		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	111,969.17	82,750.19		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,548.14	77,802.67		
02	Taxes Receivable - Real and Personal (120-149)		4.56		
03	Taxes Receivable - Protested (150-159)		0.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,548.14	77,807.27		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4.60		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		4.60		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	3,548.14	77,802.67		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,548.14	77,802.67		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,548.14	77,807.27		





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FY2010-11

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55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## 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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,931.32		65,397.90	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	30,931.32		65,397.90	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	30,931.32		65,397.90	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	30,931.32		65,397.90	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30,931.32		65,397.90	



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,621.55	39,410.28		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	40,621.55	39,410.28		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	40,621.55	39,410.28		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	40,621.55	39,410.28		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	40,621.55	39,410.28		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

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



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Balance Sheet

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



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux 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	2010 Value	2011 Value
1111 District Levy - Real Property	294,481.87	293,159.78
1112 District Levy - Personal Property	32,552.15	32,055.24
1114 District Levy - Pers Prop/Mobile Homes	2,149.66	1,701.93
1190 Penalties and Interest on Taxes	542.03	1,173.46
1320 Tuition from Schl Dists Within State	0.00	2,595.57
1510 Interest Earnings	2,797.73	2,360.43
1900 Other Revenue from Local Sources	410.74	348.34
3110 Direct State Aid	505,637.72	446,892.20
3111 Quality Educator	59,982.16	59,982.16
3113 Indian Education For All	3,223.20	3,080.40
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,230.51	32,138.31
3117 State Tuition for State Placement	1,207.40	1,243.60
3120 State Guaranteed Tax Base Aid	14,407.40	0.00
3444 State School Block Grant	98,813.07	99,564.05
3460 Montana Oil and Gas Tax	499,718.78	749,618.62
3730 HB645 State Special Education Allowable Costs	1,293.90	1,223.15
7800 ARRA - State Fiscal Stabilization Fund	35,646.34	50,426.20
7810 Education Jobs Fund	0.00	42,150.04
<b>910 Budget Amendment</b>		
1900 Other Revenue from Local Sources	56.11	225.68
6100 Material Prior Period Revenue Adjustments	1,080.00	0.00
<b>910 Subtotal</b>	<u>1,136.11</u>	<u>225.68</u>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>1,585,430.77</u></u>	<u><u>1,820,139.16</u></u>

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

PRC Program Function Object	2010 Value	2011 Value
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	1,990.87
2XX Personal Services - Employee Benefits	0.00	1,759.38
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	462,956.09	389,103.04
2XX Personal Services - Employee Benefits	86,794.50	68,339.03
3XX Purchased Professional and Technical Services	1,340.00	3,055.79
4XX Purchased Property Services	98.50	0.00
5XX Other Purchased Services	1,686.19	3,721.37
6XX Supplies and Materials	16,361.24	7,475.02



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FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux 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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			810 Dues and Fees	5,587.40	3,795.25
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	15,447.20	13,659.66
			2XX Personal Services - Employee Benefits	4,767.28	2,257.88
			3XX Purchased Professional and Technical Services	142.20	186.10
			5XX Other Purchased Services	445.42	550.59
			6XX Supplies and Materials	163.00	25.90
			810 Dues and Fees	316.00	0.00
		<b>22XX Educational Media Services</b>			
			1XX Personal Services - Salaries	33,122.32	31,234.89
			2XX Personal Services - Employee Benefits	4,847.43	4,986.41
			5XX Other Purchased Services	0.00	63.60
			6XX Supplies and Materials	2,138.05	1,269.45
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	64,995.64	67,034.86
			2XX Personal Services - Employee Benefits	12,586.57	13,876.15
			3XX Purchased Professional and Technical Services	167.00	4,620.00
			4XX Purchased Property Services	41.00	0.00
			5XX Other Purchased Services	7,365.14	12,833.98
			6XX Supplies and Materials	2,262.80	4,386.91
			810 Dues and Fees	8,368.31	0.00
			8XX Other Expenditures	0.00	5,441.69
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	42,391.77	42,359.39
			2XX Personal Services - Employee Benefits	3,111.23	3,247.45
			5XX Other Purchased Services	715.54	569.57
			6XX Supplies and Materials	913.09	1,454.43
			810 Dues and Fees	455.00	0.00
			8XX Other Expenditures	0.00	495.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	22,757.92	24,071.51
			2XX Personal Services - Employee Benefits	4,706.29	5,280.94
			3XX Purchased Professional and Technical Services	5,028.00	5,028.00
			5XX Other Purchased Services	2,278.25	817.37
			6XX Supplies and Materials	896.76	766.67
			810 Dues and Fees	150.00	150.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	84,681.92	88,304.70
			2XX Personal Services - Employee Benefits	18,387.50	19,191.71
			3XX Purchased Professional and Technical Services	809.18	421.23
			4XX Purchased Property Services	65,634.59	69,912.70
			5XX Other Purchased Services	29,222.79	4,480.83





# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			6XX Supplies and Materials	9,302.89	27,069.16
			7XX Property and Equipment Acquisition	0.00	110.45
			810 Dues and Fees	737.18	279.00
	<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	0.00	764.00
			6XX Supplies and Materials	0.00	1,626.27
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	60,837.47	63,107.21
			2XX Personal Services - Employee Benefits	18,535.12	22,068.14
			3XX Purchased Professional and Technical Services	0.00	343.00
			5XX Other Purchased Services	378.74	608.71
			6XX Supplies and Materials	306.58	78.15
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	2,520.46	2,385.50
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	84,967.72	111,678.59
			2XX Personal Services - Employee Benefits	18,986.91	25,588.22
			4XX Purchased Property Services	547.85	0.00
			5XX Other Purchased Services	266.07	91.66
			6XX Supplies and Materials	2,783.35	2,706.28
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	10,063.32	10,010.22
			2XX Personal Services - Employee Benefits	244.78	267.48
			3XX Purchased Professional and Technical Services	500.00	0.00
			5XX Other Purchased Services	4,300.21	5,433.15
			6XX Supplies and Materials	3,131.68	2,677.40
			810 Dues and Fees	1,625.50	1,659.00
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	39,272.63	42,463.07
			2XX Personal Services - Employee Benefits	630.13	726.08
			3XX Purchased Professional and Technical Services	1,565.62	990.00
			4XX Purchased Property Services	16,704.20	12,387.53
			5XX Other Purchased Services	197.31	657.89
			6XX Supplies and Materials	12,247.69	7,211.51
			810 Dues and Fees	2,000.00	5,737.41
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
	<b>1XXX Instruction</b>				



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	30,529.64	42,652.50
			2XX Personal Services - Employee Benefits	4,992.46	7,755.94
			6XX Supplies and Materials	124.24	17.76
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	25,312.73
			2XX Personal Services - Employee Benefits	0.00	4,266.48
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	0.00	2,839.46
			2XX Personal Services - Employee Benefits	0.00	425.74
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	2,354.17
			2XX Personal Services - Employee Benefits	0.00	267.56
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	0.00	5,616.60
			2XX Personal Services - Employee Benefits	0.00	1,067.30
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	882.24
			2XX Personal Services - Employee Benefits	0.00	72.98
			3XX Purchased Professional and Technical Services	15.00	0.00
			4XX Purchased Property Services	477.00	0.00
			5XX Other Purchased Services	52.78	0.00
			6XX Supplies and Materials	29,927.14	22,636.01
			810 Dues and Fees	388.25	421.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	4,800.00	2,000.00
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	88,514.00	0.00
			3XX Purchased Professional and Technical Services	0.00	5,000.00
			6XX Supplies and Materials	34,380.79	65,558.89
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	1,976.31	0.00
		<b>23XX Support Services - General Administration</b>			
			6XX Supplies and Materials	3,226.35	1,652.09
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services	2,501.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
<b>910 Budget Amendment</b>					
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	17,795.95	2,469.79
			6XX Supplies and Materials	0.00	3,600.00
			7XX Property and Equipment Acquisition	0.00	5,794.60
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	50,000.00	40,882.39
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	675.70	0.00
<b>720 School Sponsored Athletics</b>					
<b>35XX Extracurricular - Athletics</b>					
			6XX Supplies and Materials	0.00	4,789.02
<b>910 Subtotal</b>				<b>199,070.10</b>	<b>129,746.78</b>
<b>911 Budget Amendment</b>					
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			2XX Personal Services - Employee Benefits	0.00	206,150.00
			3XX Purchased Professional and Technical Services	0.00	11,495.00
			6XX Supplies and Materials	0.00	33,397.00
			7XX Property and Equipment Acquisition	0.00	12,755.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	0.00	1,700.00
			6XX Supplies and Materials	0.00	633.62
			7XX Property and Equipment Acquisition	0.00	19,600.00
<b>710 School Sponsored Extracurricular Activities</b>					
<b>34XX Extracurricular - Activities</b>					
			3XX Purchased Professional and Technical Services	0.00	2,200.00
			6XX Supplies and Materials	0.00	3,979.00
<b>720 School Sponsored Athletics</b>					
<b>35XX Extracurricular - Athletics</b>					
			6XX Supplies and Materials	0.00	3,000.00
<b>911 Subtotal</b>				<b>0.00</b>	<b>294,909.62</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,577,169.13</b>	<b>1,800,189.27</b>



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						306,199.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,820,139.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,800,189.27	(3)
Increase/Decrease of Reserve for Inventories							
This Year	65,000.00	Less Last Year	57,000.00		(4a)	8,000.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	291,953.86	Less Last Year	100,822.37		(4b)	191,131.49	
						199,131.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						525,280.79	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1111 District Levy - Real Property	16,322.05	16,123.04
1112 District Levy - Personal Property	3,062.67	1,740.94
1114 District Levy - Pers Prop/Mobile Homes	222.83	92.47
1190 Penalties and Interest on Taxes	44.95	80.44
1510 Interest Earnings	315.94	92.39
2220 County On-Schedule Trans Reimb	24,948.06	24,845.45
3210 State On-Schedule Trans Reimb	24,948.06	24,845.45
3444 State School Block Grant	1,371.49	1,381.91
3445 State Combined Fund School Block Grant	0.00	2,310.51
3460 Montana Oil and Gas Tax	35,362.05	63,689.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>106,598.10</b>	<b>135,202.48</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	21,887.80	22,770.72
2XX Personal Services - Employee Benefits	4,169.08	4,616.41
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	5,600.00	5,998.56
2XX Personal Services - Employee Benefits	1,169.98	1,315.76
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	107.28
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	42,952.26	44,539.00
2XX Personal Services - Employee Benefits	9,062.07	11,974.99
3XX Purchased Professional and Technical Services	993.20	1,085.26
4XX Purchased Property Services	13,256.04	9,390.03
5XX Other Purchased Services	8,277.35	7,343.86
6XX Supplies and Materials	14,045.64	16,351.86
810 Dues and Fees	2,198.50	20.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>123,611.92</b>	<b>125,513.73</b>



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						31,516.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,202.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						125,513.73	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						41,205.31	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux 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	2010 Value	2011 Value
1111 District Levy - Real Property	34,797.66	34,618.97
1112 District Levy - Personal Property	2,603.25	3,816.57
1114 District Levy - Pers Prop/Mobile Homes	149.62	203.18
1190 Penalties and Interest on Taxes	38.15	93.74
1510 Interest Earnings	1,372.87	1,078.91
3445 State Combined Fund School Block Grant	2,293.08	0.00
3460 Montana Oil and Gas Tax	51,633.64	91,531.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	92,888.27	131,342.46

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	121,347.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	121,347.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	104,887.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131,342.46	(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)	236,230.01	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1510 Interest Earnings	56.99	30.75
1611 National School Lunch Program	33,626.04	37,643.10
3220 State Food Services Match	157.31	0.00
4550 Federal Child Nutrition	26,104.52	21,787.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>59,944.86</b>	<b>59,461.47</b>

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	35,766.21	32,455.15
2XX Personal Services - Employee Benefits	22,340.91	15,566.31
4XX Purchased Property Services	206.25	0.00
5XX Other Purchased Services	0.00	59.05
6XX Supplies and Materials	4,931.14	7,451.09
810 Dues and Fees	1,080.80	202.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>64,325.31</b>	<b>55,733.60</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,071.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		59,461.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		55,733.60	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,799.56	(5)





# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	294.18	180.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	294.18	180.39

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	24,436.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,616.60	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1510 Interest Earnings	868.47	621.04
2240 County Retirement Distribution	157,183.63	166,637.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>158,052.10</b>	<b>167,258.86</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	305.77
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	74,074.08	79,689.68
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,363.50	2,098.20
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	4,988.62	4,726.38
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	12,907.81	13,465.40
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,258.50	6,599.77
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,138.36	4,414.65
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	11,544.00	12,491.70
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,013.05	4,310.43
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,715.45	9,201.03
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,367.31	3,204.81
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	12,438.67	0.00
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	4,563.24
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,579.35
	396 State Career & Technical Ed Entitlement - Office Occupations				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	2,798.14
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,458.19	1,379.36
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,695.30	5,575.80
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,293.45	4,184.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				155,256.29	166,588.23

### Schedule Of Changes Worksheet

Beginning Fund Balance					84,612.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					167,258.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,588.23	(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)					85,282.81	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2011 Value
<b>189 GLENDIVE MASONIC DONATION</b>	
1920 Contributions/Donations from Private Sources	650.00
<b>190 Harriet Bold FS \$</b>	
1920 Contributions/Donations from Private Sources	250.00
<b>191 MCT</b>	
1920 Contributions/Donations from Private Sources	900.00
<b>311 AED Training</b>	
3290 State - Other State Grants	247.00
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	50,775.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	31,055.60
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,102.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	910.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	798.00
<b>413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,639.00
<b>470 SPF/SIG</b>	
4700 Federal Miscellaneous Grants from other State Agencies	6,470.83
<b>655 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	5,391.77
1900 Other Revenue from Local Sources	36.99
1920 Contributions/Donations from Private Sources	57.30
6100 Material Prior Period Revenue Adjustments	3,957.38
<b>655 Subtotal</b>	9,443.44
<b>773 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	4,982.96
<b>813 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,480.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	120,703.83

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

PRC Program Function Object	2011 Value
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# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux 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	2011 Value
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	128.58
6XX Supplies and Materials	781.42
	910.00
<b>395 Subtotal</b>	
<b>396 Vo Ed Business/Marketing</b>	
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	798.00
<b>413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	6,708.90
2XX Personal Services - Employee Benefits	1,070.78
5XX Other Purchased Services	91.00
6XX Supplies and Materials	2,768.32
	10,639.00
<b>413 Subtotal</b>	
<b>470 SPF/SIG</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>23XX Support Services - General Administration</b>	
1XX Personal Services - Salaries	5,036.80
2XX Personal Services - Employee Benefits	775.01
4XX Purchased Property Services	100.00
5XX Other Purchased Services	128.95
6XX Supplies and Materials	176.80
	6,217.56
<b>470 Subtotal</b>	
<b>773 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,398.80
2XX Personal Services - Employee Benefits	383.18
6XX Supplies and Materials	2,200.98
	4,982.96
<b>773 Subtotal</b>	
<b>813 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,280.00
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	1,200.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux 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	2011 Value
813 Vo Ed Carl Perkins Basic Grant	
813 Subtotal	2,480.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	112,593.01

#### Schedule Of Changes Worksheet

Beginning Fund Balance	749,735.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,703.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	112,593.01 (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                      195.90                      (4b)                      -195.90	
	-195.90 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	757,650.07 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
189 GLENDIVE MASONIC DONATION	650.00	245.03	404.97
190 Harriet Bold FS \$	250.00	230.75	19.25
191 MCT	900.00	0.00	900.00
311 AED Training	247.00	0.00	247.00
313 Title I, Part A, Improving Basic Programs	50,775.00	50,775.00	0.00
367 State OTO FullTime Kindergarten Startup	0.00	2,154.20	-2,154.20
368 Dist Data System	0.00	1,002.91	-1,002.91
370 Deferred Maintenance & Energy Efficiency	31,055.60	31,055.60	0.00
394 Vo Ed Family & Consumer Science	1,102.00	1,102.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	910.00	910.00	0.00
396 Vo Ed Business/Marketing	798.00	798.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,639.00	10,639.00	0.00
470 SPF/SIG	6,470.83	6,217.56	253.27
655 Aggregate Reim/Indirects	9,443.44	0.00	9,443.44



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
773 IDEA Part B (Trans from Coop)	4,982.96	4,982.96	0.00
813 Vo Ed Carl Perkins Basic Grant	2,480.00	2,480.00	0.00
<b>Total</b>	<u>120,703.83</u>	<u>112,593.01</u>	<u>8,110.82</u>





# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

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

### 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	0.44	0.71
1112 District Levy - Personal Property	0.00	4.39
1114 District Levy - Pers Prop/Mobile Homes	1.26	0.00
1190 Penalties and Interest on Taxes	0.61	1.94
1510 Interest Earnings	517.64	226.28
3460 Montana Oil and Gas Tax	0.00	6,444.88

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>519.95</u>	<u>6,678.20</u>
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,294.50	2,836.00
2XX Personal Services - Employee Benefits	510.75	443.34
5XX Other Purchased Services	140.00	72.00
6XX Supplies and Materials	83.12	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	6,750.00	7,020.00
2XX Personal Services - Employee Benefits	2,174.93	2,400.50

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>12,953.30</u>	<u>12,771.84</u>
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	34,517.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,678.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,771.84	(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)	0.00	(4)
	28,423.57	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1510 Interest Earnings	61.55	49.96
1982 Summer Session - Driver's Education Fees	1,000.00	1,800.00
3260 State Driver's Education Reimbursement	2,000.00	2,105.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,061.55	3,955.46

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,202.50	3,272.50
2XX Personal Services - Employee Benefits	23.20	21.93
4XX Purchased Property Services	54.50	152.25
5XX Other Purchased Services	450.30	607.04
6XX Supplies and Materials	579.68	437.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,310.18	4,491.41

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,870.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,955.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,491.41	(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	
Ending Fund Balance (1 + 2 - 3 + 4)	6,334.93	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1510 Interest Earnings	186.76	127.33
1910 Rentals	3,780.00	3,830.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>3,966.76</u>	<u>3,957.33</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	867.49	6,949.55
8XX Other Expenditures	24.54	24.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>892.03</u>	<u>6,974.09</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	17,708.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,957.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,974.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,691.52	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1510 Interest Earnings	119.56	103.00
5300 Operating Transfers from Other Funds	4,800.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,919.56	2,103.00

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,217.48	0.00
2XX Personal Services - Employee Benefits	109.46	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,326.94	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,419.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,103.00	(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)	16,522.76	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1111 District Levy - Real Property	27,985.33	27,856.39
1112 District Levy - Personal Property	3,857.23	3,033.86
1114 District Levy - Pers Prop/Mobile Homes	269.88	160.47
1190 Penalties and Interest on Taxes	65.74	135.78
1510 Interest Earnings	1,524.03	678.51
3281 State Technology Aid	1,376.62	1,345.87
3460 Montana Oil and Gas Tax	52,061.45	73,245.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>87,140.28</b>	<b>106,456.41</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	19,858.20	20,893.07
4XX Purchased Property Services	1,295.00	3,296.00
5XX Other Purchased Services	738.64	6,144.31
6XX Supplies and Materials	36,901.75	43,221.01
7XX Property and Equipment Acquisition	0.00	12,755.00
810 Dues and Fees	3,691.69	1,192.99
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	0.00	249.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	129.00	1,068.00
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	0.00	2,999.29
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	599.00	0.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	1,272.00	1,297.00
6XX Supplies and Materials	4,065.00	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	3,234.00	1,298.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	2,136.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	540.00	1,239.00



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

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

28 - Technology Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
950	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	40,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>112,324.28</u>	<u>97,788.67</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					117,472.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					106,456.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					97,788.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,298.00	Less Last Year	16,159.00	(4b)	-14,861.00	
					-14,861.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,279.02	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1510 Interest Earnings	2,818.85	1,186.04
5200 Sale or Compensation for Loss of Assets	50.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,868.85	1,186.04

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,942.50	71,829.36
2XX Personal Services - Employee Benefits	14.07	10,927.71
3XX Purchased Professional and Technical Services	0.00	650.00
5XX Other Purchased Services	48.00	139.10
6XX Supplies and Materials	530.60	52,164.83
7XX Property and Equipment Acquisition	0.00	23,890.00
8XX Other Expenditures	5,410.00	1,687.98
<b>21XX Support Services - Students</b>		
5XX Other Purchased Services	0.00	33.00
6XX Supplies and Materials	0.00	976.95
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	1,632.30
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	184.31
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	0.00	170.55
6XX Supplies and Materials	0.00	142.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
6XX Supplies and Materials	0.00	50.20
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
6XX Supplies and Materials	0.00	57.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,945.17	164,535.84



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

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

### 29 - Flexibility Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						244,419.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,186.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						164,535.84	(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	1,680.00	Less Last Year	0.00	(4b)		1,680.00	
						1,680.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,750.19	(5)





# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux 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	2010 Value	2011 Value
1510 Interest Earnings	42.43	26.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	42.43	26.07

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,522.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,548.14	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux 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	2010 Value	2011 Value
1111 District Levy - Real Property	194.51	223.37
1112 District Levy - Personal Property	623.38	7.82
1114 District Levy - Pers Prop/Mobile Homes	52.08	0.10
1190 Penalties and Interest on Taxes	13.64	23.62
1510 Interest Earnings	1,575.58	914.45
3460 Montana Oil and Gas Tax	3,897.92	0.00
<b>950</b>		
9710 Residual Equity Transfers In	40,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46,357.11	1,169.36

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
4XX Purchased Property Services	3,171.05	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	292.75
4XX Purchased Property Services	10,221.76	18,599.47
5XX Other Purchased Services	0.00	17,325.35
6XX Supplies and Materials	13,454.88	62.34
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	0.00	8,660.00
4XX Purchased Property Services	400.00	10,356.92
7XX Property and Equipment Acquisition	0.00	25,076.40
8XX Other Expenditures	735.00	50.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,982.69	80,423.23



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

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

### 61 - Building Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						157,056.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,169.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,423.23	(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)						77,802.67	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1510 Interest Earnings	584.83	559.34
1920 Contributions/Donations from Private Sources	1,030.00	1,012.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,614.83	1,571.84

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	5,006.29
8XX Other Expenditures	3,151.21	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,151.21	5,006.29

#### Schedule Of Changes Worksheet

Beginning Fund Balance		34,365.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,571.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,006.29	(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)		30,931.32	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux 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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	82,075.53	81,967.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	82,075.53	81,967.97

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	74,602.32	79,284.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	74,602.32	79,284.31

### Schedule Of Changes Worksheet

Beginning Fund Balance	62,714.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,967.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	79,284.31	(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)	65,397.90	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	45,296.72	46,678.75
XX	39X 1XXX 112	Certified Teacher Staff Salaries	82,477.72	86,712.65
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	2,398.80
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	3,398.72	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	649,248.25	681,829.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,644.65	42,378.61
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	225.33	0.00
XX	XXX 26XX 41X	Energy Utility Services	48,506.25	49,441.64
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	81,121.12	97,014.39
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

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,686.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,686.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,228.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,228.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	88,590.71
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 FY2013 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County  
0964 Wibaux K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	63,107.21	0.00	0.00	0.00	
280	1XXX	2XX	22,068.14	0.00	0.00	0.00	
280	1XXX	3XX	343.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	608.71	0.00	0.00	0.00	
280	1XXX	6XX	78.15	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	2,385.50	0.00	0.00	0.00	
<b>Totals</b>			88,590.71	0.00	0.00	0.00	88,590.71

*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 FY11.





# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	42,601.00	0.00	0.00	0.00	42,601.00
*** Buildings	2,466,644.06	0.00	107,882.00	0.00	2,574,526.06
*** Machinery and Equipment	751,111.92	0.00	62,150.00	0.00	813,261.92
Totals at Historical Cost	3,260,356.98	0.00	170,032.00	0.00	3,430,388.98
Less Accumulated Depreciation For:					
Building Accum	1,448,729.79	0.00	76,777.53	0.00	1,525,507.32
Machinery and Equipment Accum	363,245.31	0.00	80,219.52	0.00	443,464.83
Total Accumulated Depreciation	1,811,975.10	0.00	156,997.05	0.00	1,968,972.15
Governmental Activities, Capital Assets, net	1,448,381.88	0.00	13,034.95	0.00	1,461,416.83

\* 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.

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	96,733.36	0.00	0.00
Transportation (27XX)	60,263.69	0.00	0.00
Total Depreciation for FY2011	156,997.05	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0964-19462115

55 Wibaux County

0964 Wibaux K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Compensated Absences	53,004.28	67,342.31	0.00	0.00	120,346.59	0.00	120,346.59
Total Governmental Activity							
Long-Term Liabilities	53,004.28	67,342.31	0.00	0.00	120,346.59	0.00	120,346.59

\* 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.