



Trustees' Financial Summary

FY2011-12

Submit ID: 0642-34148060

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

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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: Melissa Bohn

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 FY12 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 #
102	Flex refund	LOCAL		
112	Auction Sales	LOCAL		
137	Distance Learning	LOCAL		Local
262	Vo Ed Tech Ed/Industrial Arts	STATE		State
291	GEAR UP	FEDERAL		84.334
292	GEAR UP	FEDERAL	Continuation of serv	84.334
311	Title I - Schoolwide	FEDERAL		Federal
312	Title I - Schoolwide	FEDERAL		Federal
512	Healthy Kids Grant	STATE		
561	GEAR UP	FEDERAL	600-019	84.334
591	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100600	84.358A
592	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110600	84.358A
621	Shop Grant 1	STATE		
631	Shop Grant 2	STATE		
738	State OTO FullTime Kindergarten Startup	STATE		state
812	Academic Achievement	STATE		
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	3506428111BG	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)	130,305.33	49,605.23	94,242.53	11,070.77
02	Taxes Receivable - Real and Personal (120-149)	9,499.81	353.47	1,197.20	
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	139,805.14	49,958.70	95,439.73	11,070.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,499.81	353.47	1,197.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,499.81	353.47	1,197.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,612.55			
48	Fund Balance for Budget	122,692.78	49,605.23	94,242.53	11,070.77
52	TOTAL FUND BALANCE/EQUITY	130,305.33	49,605.23	94,242.53	11,070.77
53	TOTAL LIABILITIES AND FUND BALANCE	139,805.14	49,958.70	95,439.73	11,070.77



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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)		12,147.00	-11,644.39	2,383.51
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)			29,495.71	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		12,147.00	17,851.32	2,383.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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		12,147.00	17,851.32	2,383.51
52	TOTAL FUND BALANCE/EQUITY		12,147.00	17,851.32	2,383.51
53	TOTAL LIABILITIES AND FUND BALANCE		12,147.00	17,851.32	2,383.51



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,520.17		5,869.46	2,638.26
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	2,520.17		5,869.46	2,638.26
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	2,520.17		5,869.46	2,638.26
52	TOTAL FUND BALANCE/EQUITY	2,520.17		5,869.46	2,638.26
53	TOTAL LIABILITIES AND FUND BALANCE	2,520.17		5,869.46	2,638.26



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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				
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)	1,189.27			14,170.29
02	Taxes Receivable - Real and Personal (120-149)				2,228.34
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	1,189.27			16,398.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2,228.34
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				2,228.34
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,189.27			14,170.29
52	TOTAL FUND BALANCE/EQUITY	1,189.27			14,170.29
53	TOTAL LIABILITIES AND FUND BALANCE	1,189.27			16,398.63



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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				
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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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				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (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)			34,369.56	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			47,760.03	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			82,129.59	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			34,745.06	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)			10.22	
35	TOTAL LIABILITIES			34,755.28	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			47,374.31	
52	TOTAL FUND BALANCE/EQUITY			47,374.31	
53	TOTAL LIABILITIES AND FUND BALANCE			82,129.59	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,339.28	26,421.02		
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	20,339.28	26,421.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	20,339.28	26,421.02		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	20,339.28	26,421.02		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	20,339.28	26,421.02		



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



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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	218,483.95	221,655.70
1510 Interest Earnings	364.58	261.26
1900 Other Revenue from Local Sources	2,517.88	5,083.19
3110 Direct State Aid	355,465.93	419,784.89
3111 Quality Educator	36,239.35	36,650.02
3112 At Risk Student	0.00	5,528.15
3113 Indian Education For All	2,162.40	2,142.00
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	15,063.23	15,506.65
3120 State Guaranteed Tax Base Aid	173,208.06	149,561.32
3444 State School Block Grant	69,815.65	69,815.65
3460 Montana Oil and Gas Tax	23,306.91	23,605.53
3730 HB645 State Special Education Allowable Costs	900.37	0.00
6100 Material Prior Period Revenue Adjustments	0.00	27.46
7800 ARRA - State Fiscal Stabilization Fund	40,109.89	0.00
7810 Education Jobs Fund	33,526.88	492.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	971,365.08	950,114.16

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	267,420.31	359,467.24
2XX Personal Services - Employee Benefits	21,397.71	22,862.88
3XX Purchased Professional and Technical Services	1,274.00	1,400.00
4XX Purchased Property Services	3,670.46	8,130.50
5XX Other Purchased Services	4,866.35	1,593.62
6XX Supplies and Materials	34,728.00	51,284.71
810 Dues and Fees	0.00	268.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	75.00
2XX Personal Services - Employee Benefits	0.00	0.10
6XX Supplies and Materials	425.82	1,381.87
222X Educational Media Services		
1XX Personal Services - Salaries	8,454.30	7,110.75
2XX Personal Services - Employee Benefits	53.93	28.65
3XX Purchased Professional and Technical Services	132.00	1,966.90
4XX Purchased Property Services	690.00	0.00
6XX Supplies and Materials	3,036.12	3,075.98
23XX Support Services - General Administration		



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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	75,760.72	84,098.89
			2XX Personal Services - Employee Benefits	11,579.31	12,973.05
			3XX Purchased Professional and Technical Services	15,012.85	7,639.78
			5XX Other Purchased Services	21,452.71	22,210.19
			6XX Supplies and Materials	1,632.66	657.25
			810 Dues and Fees	9,611.50	6,018.02
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	6,348.54	10,907.74
			2XX Personal Services - Employee Benefits	419.28	3,240.81
			6XX Supplies and Materials	1,357.91	1,231.98
		25XX Support Services - Business			
			1XX Personal Services - Salaries	20,681.38	24,076.61
			2XX Personal Services - Employee Benefits	4,172.91	5,435.28
			5XX Other Purchased Services	368.05	825.24
			6XX Supplies and Materials	1,371.75	1,922.86
			810 Dues and Fees	1,450.00	65.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	71,009.63	58,784.11
			2XX Personal Services - Employee Benefits	8,398.85	2,863.58
			3XX Purchased Professional and Technical Services	8,666.37	3,821.61
			4XX Purchased Property Services	36,542.84	44,535.05
			5XX Other Purchased Services	631.12	660.67
			6XX Supplies and Materials	34,851.61	42,084.46
			7XX Property and Equipment Acquisition	11,200.00	0.00
			810 Dues and Fees	187.00	70.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	273.90	119.00
			2XX Personal Services - Employee Benefits	20.26	7.71
			6XX Supplies and Materials	732.06	0.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	1,616.82	0.00
			4XX Purchased Property Services	0.00	4,880.00
			7XX Property and Equipment Acquisition	7,639.20	10,124.20
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,178.41	20,874.50
			2XX Personal Services - Employee Benefits	2,486.90	19.08
			3XX Purchased Professional and Technical Services	0.00	47.50
			6XX Supplies and Materials	1,814.95	210.93
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	55.08
		62XX Resources Transferred to Other School Districts or Cooperatives			



Trustees' Financial Summary

FY2011-12

Submit ID: 0642-34148060

35 Petroleum County
0642 Winnett K-12 Schools

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,017.72	2,426.62
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,429.23	1,601.83
			2XX Personal Services - Employee Benefits	119.86	59.44
			4XX Purchased Property Services	690.70	0.00
			6XX Supplies and Materials	279.55	606.47
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,880.00	4,910.00
			2XX Personal Services - Employee Benefits	86.20	43.12
			5XX Other Purchased Services	862.73	3,644.84
			6XX Supplies and Materials	2,658.89	603.56
			810 Dues and Fees	1,062.00	600.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,242.98	5,754.27
			2XX Personal Services - Employee Benefits	426.64	244.67
			4XX Purchased Property Services	421.69	371.20
			6XX Supplies and Materials	4,822.16	2,075.34
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	17,212.41	19,051.96
			2XX Personal Services - Employee Benefits	140.83	80.84
			3XX Purchased Professional and Technical Services	100.00	15.00
			4XX Purchased Property Services	0.00	223.00
			5XX Other Purchased Services	8,048.38	11,878.47
			6XX Supplies and Materials	3,622.02	4,004.20
			810 Dues and Fees	17,216.99	8,565.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	37,629.10	0.00
			2XX Personal Services - Employee Benefits	2,480.79	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,000.00	492.34
			2XX Personal Services - Employee Benefits	3,526.88	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	20,217.35	21,401.45
			2XX Personal Services - Employee Benefits	6,587.87	5,687.98
			6XX Supplies and Materials	11,453.44	22,837.35
	999 Undistributed				



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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	2011 Value	2012 Value
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	142.54
300	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	30,541.50	0.00
			2XX Personal Services - Employee Benefits	236.64	0.00
			5XX Other Purchased Services	580.12	0.00
			6XX Supplies and Materials	6,510.55	0.00
		300	Subtotal	37,868.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				942,723.71	946,427.87

Schedule Of Changes Worksheet

Beginning Fund Balance					126,154.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					950,114.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					946,427.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	7,612.55	Less Last Year	7,147.94	(4b)	464.61	
					464.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					130,305.33	(5)



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35 Petroleum County
0642 Winnett 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	2011 Value	2012 Value
1110 District Tax Levy	19,710.72	7,978.03
1510 Interest Earnings	21.17	22.63
1900 Other Revenue from Local Sources	0.00	5,896.79
2220 County On-Schedule Trans Reimb	47,384.10	53,902.23
3210 State On-Schedule Trans Reimb	46,281.80	46,240.40
3460 Montana Oil and Gas Tax	4,659.51	6,859.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,057.30	120,899.98

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,312.56	10,537.56
2XX Personal Services - Employee Benefits	1,595.43	1,904.20
25XX Support Services - Business		
1XX Personal Services - Salaries	1,228.79	1,477.27
2XX Personal Services - Employee Benefits	206.72	253.99
27XX Student Transportation Services		
1XX Personal Services - Salaries	36,665.77	36,298.58
2XX Personal Services - Employee Benefits	7,793.87	6,797.38
3XX Purchased Professional and Technical Services	533.50	370.20
4XX Purchased Property Services	8,391.98	13,194.48
5XX Other Purchased Services	21,999.70	20,480.29
6XX Supplies and Materials	34,527.19	41,935.93
810 Dues and Fees	0.00	20.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	123,255.51	133,269.88



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35 Petroleum County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						61,975.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						120,899.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,269.88	(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)						49,605.23	(5)



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35 Petroleum County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	33,553.64	27,430.40
1510 Interest Earnings	21.17	22.63
3460 Montana Oil and Gas Tax	2,763.74	2,799.14
5200 Sale or Compensation for Loss of Assets	1,700.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,038.55	30,252.17

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	5,500.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	13,368.63	13,368.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,868.63	13,368.63

Schedule Of Changes Worksheet

Beginning Fund Balance	77,358.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,252.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,368.63	(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)	94,242.53	(5)



Trustees' Financial Summary

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35 Petroleum County
0642 Winnett 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	2011 Value	2012 Value
1611 National School Lunch Program	8,645.98	7,582.75
1630 Catering Sales	1,590.00	905.00
1900 Other Revenue from Local Sources	0.00	25.97
3220 State Food Services Match	128.60	0.00
4550 Federal Child Nutrition	50,507.31	56,307.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,871.89	64,821.04

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	17,331.05	26,316.93
2XX Personal Services - Employee Benefits	1,251.04	2,108.51
3XX Purchased Professional and Technical Services	0.00	640.07
5XX Other Purchased Services	0.00	111.00
6XX Supplies and Materials	48,147.74	39,974.21
810 Dues and Fees	283.70	223.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,013.53	69,374.29

Schedule Of Changes Worksheet

Beginning Fund Balance	15,867.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,821.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,374.29	(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	243.76	(4b)
	-243.76	
	-243.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,070.77	(5)



Trustees' Financial Summary

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35 Petroleum County
0642 Winnett 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	2011 Value	2012 Value
1510 Interest Earnings	28.21	30.15
2240 County Retirement Distribution	110,000.00	101,309.40
6100 Material Prior Period Revenue Adjustments	1,759.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,787.35	101,339.55

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	49,068.12	60,742.36
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	11.62
222X Educational Media Services		
2XX Personal Services - Employee Benefits	697.18	570.31
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,107.65	14,569.51
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	920.29	1,472.29
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,032.46	3,590.42
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,336.82	7,759.49
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,956.04	4,896.91
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,637.86	697.04
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	229.57	237.96
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	883.27	755.85
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	660.92	781.00
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,511.53	2,227.19
780 ARRA - State Fiscal Stabilization Fund		



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0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,033.31	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,156.39	6,121.86
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	11,635.78
300	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,155.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				102,386.90	116,069.59

Schedule Of Changes Worksheet

Beginning Fund Balance						26,877.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,339.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						116,069.59	(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)						12,147.00	(5)



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

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

PRC Revenue	2012 Value
112 Auction Sales	
5200 Sale or Compensation for Loss of Assets	12.00
137 Distance Learning	
4100 Federal Miscellaneous Grants - Direct from Feds	471,102.00
262 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,077.00
292 GEAR UP	
4710 GEAR UP	29,042.86
312 Title I - Schoolwide	
4200 Title I, Part A, Improving Basic Programs	53,620.00
512 Healthy Kids Grant	
4650 Federal Miscellaneous Grants from OPI	500.00
561 GEAR UP	
4710 GEAR UP	4,113.21
591 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	3,351.97
621 Shop Grant 1	
3720 Quality Schools Facility Grant Program	251,343.00
631 Shop Grant 2	
3720 Quality Schools Facility Grant Program	314,107.00
812 Academic Achievement	
4650 Federal Miscellaneous Grants from OPI	15,302.00
822 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,431.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,145,002.04

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

PRC Program Function Object	2012 Value
102 Flex refund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	50.00
137 Distance Learning	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
7XX Property and Equipment Acquisition	471,102.00
262 Vo Ed Tech Ed/Industrial Arts	



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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	2012 Value
262 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	176.60
292 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	12,579.11
2XX Personal Services - Employee Benefits	3,686.20
3XX Purchased Professional and Technical Services	1,400.00
5XX Other Purchased Services	3,303.97
21XX Support Services - Students	
1XX Personal Services - Salaries	5,000.00
2XX Personal Services - Employee Benefits	774.15
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,890.34
27XX Student Transportation Services	
1XX Personal Services - Salaries	444.00
2XX Personal Services - Employee Benefits	65.09
292 Subtotal	29,142.86
311 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	613.12
312 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	44,941.79
2XX Personal Services - Employee Benefits	8,678.21
312 Subtotal	53,620.00
512 Healthy Kids Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	445.22
561 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	3,780.00
2XX Personal Services - Employee Benefits	289.17
561 Subtotal	4,069.17



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**35 Petroleum County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object		2012 Value
591 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	452.85	
6XX Supplies and Materials	47.90	
221X Improvement of Instruction Services		
5XX Other Purchased Services	2,895.26	
591 Subtotal		3,396.01
 621 Shop Grant 1		
372 Quality Schools Facility Grant Program		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	251,343.00	
 631 Shop Grant 2		
372 Quality Schools Facility Grant Program		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	314,107.00	
 738 State OTO FullTime Kindergarten Startup		
367 OTO Full-time Kindergarten Start-up		
1XXX Instruction		
6XX Supplies and Materials	1.64	
 822 Vo Ed Carl Perkins Basic Grant		
451 Carl Perkins (Federal Vo-Ed) - Basic Grant		
1XXX Instruction		
5XX Other Purchased Services	208.50	
6XX Supplies and Materials	1,222.50	
822 Subtotal		1,431.00
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,129,497.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						4,213.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,145,002.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,129,497.62	(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	1,866.40	(4b)		-1,866.40	
						-1,866.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,851.32	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Flex refund	0.00	50.00	-50.00
112 Auction Sales	12.00	0.00	12.00
137 Distance Learning	471,102.00	471,102.00	0.00
262 Vo Ed Tech Ed/Industrial Arts	1,077.00	176.60	900.40
292 GEAR UP	29,042.86	29,142.86	-100.00
311 Title I - Schoolwide	0.00	613.12	-613.12
312 Title I - Schoolwide	53,620.00	53,620.00	0.00
512 Healthy Kids Grant	500.00	445.22	54.78
561 GEAR UP	4,113.21	4,069.17	44.04
591 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,351.97	3,396.01	-44.04
621 Shop Grant 1	251,343.00	251,343.00	0.00
631 Shop Grant 2	314,107.00	314,107.00	0.00
738 State OTO FullTime Kindergarten Startup	0.00	1.64	-1.64
812 Academic Achievement	15,302.00	0.00	15,302.00
822 Vo Ed Carl Perkins Basic Grant	1,431.00	1,431.00	0.00
Total	<u>1,145,002.04</u>	<u>1,129,497.62</u>	<u>15,504.42</u>



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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,700.00	1,550.00
1900 Other Revenue from Local Sources	200.00	0.00
3260 State Driver's Education Reimbursement	1,093.62	1,327.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,993.62	2,877.28

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,754.30	0.00
4XX Purchased Property Services	0.00	335.60
5XX Other Purchased Services	0.00	285.00
6XX Supplies and Materials	0.00	294.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,754.30	915.00

Schedule Of Changes Worksheet

Beginning Fund Balance	557.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,877.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	915.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,520.17	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1910 Rentals	13,210.00	10,156.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,210.00	10,156.33

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	2,620.00
4XX Purchased Property Services	3,453.99	2,704.14
6XX Supplies and Materials	4,596.03	4,256.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,050.02	9,581.07

Schedule Of Changes Worksheet

Beginning Fund Balance		5,294.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,156.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,581.07 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,869.46 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	5,143.37
2XX Personal Services - Employee Benefits	0.00	27.01
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	897.83
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	623.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	623.56	6,068.21

Schedule Of Changes Worksheet

Beginning Fund Balance	8,706.47	(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	6,068.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,638.26	(5)



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

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

PRC Revenue	2011 Value	2012 Value
3281 State Technology Aid	1,037.21	1,031.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,037.21	1,031.35

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	879.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	879.29	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	157.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,031.35	(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)	1,189.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	47,666.38	52,368.51
3120 State Guaranteed Tax Base Aid	4,482.50	6,289.96
3460 Montana Oil and Gas Tax	6,137.42	6,216.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,286.30	64,874.55

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	40,000.00	45,000.00
850 Interest on Debt	18,459.99	16,360.00
860 Agent Fees/Issuance Costs	175.00	175.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,634.99	61,535.00

Schedule Of Changes Worksheet

Beginning Fund Balance	10,830.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,874.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,535.00	(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)	14,170.29	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	47,558.99	47,760.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,558.99	47,760.03

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	47,889.37	34,755.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,889.37	34,755.28

Schedule Of Changes Worksheet

Beginning Fund Balance	34,369.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,760.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,755.28	(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)	47,374.31	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	4,500.00	20,874.50
XX	39X 1XXX 112	Certified Teacher Staff Salaries	26,773.50	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	421,901.02	420,481.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,904.11	526.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	469.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	33,497.32	36,421.11
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	7,639.20	575,574.20
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,506.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,506.65

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,168.54
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,329.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,633.71
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 FY2014 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	20,874.50	0.00	0.00	0.00	
280	1XXX	2XX	19.08	0.00	0.00	0.00	
280	1XXX	3XX	47.50	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	210.93	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	55.08	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	2,426.62	0.00	0.00	0.00	
Totals			23,633.71	0.00	0.00	0.00	23,633.71

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 FY12.



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	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	1,654,320.00	0.00	431,029.00	0.00	2,085,349.00
Machinery and Equipment	162,615.00	0.00	150,271.00	0.00	312,886.00
Construction in Progress	11,200.00	0.00	0.00	0.00	11,200.00
Totals at Historical Cost	1,861,834.00	0.00	581,300.00	0.00	2,443,134.00
Less Accumulated Depreciation For:					
Improvement Accum	4,115.45	0.00	0.00	0.00	4,115.45
Building Accum	729,055.74	0.00	0.00	0.00	729,055.74
Machinery and Equipment Accum	153,150.48	0.00	0.00	0.00	153,150.48
Total Accumulated Depreciation	886,321.67	0.00	0.00	0.00	886,321.67
Governmental Activities, Capital Assets, net	975,512.33	0.00	581,300.00	0.00	1,556,812.33

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	10,586.31	0.00	0.00
Operations and Maintenance (26XX)	32,732.45	0.00	0.00
Transportation (27XX)	18,812.50	0.00	0.00
Food Service (31XX)	1,774.33	0.00	0.00
Unallocated	30,576.34	0.00	0.00
Total Depreciation for FY2012	94,481.93	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
05/07/1997	305,000.00	0.00	45,000.00	0.00	260,000.00	45,000.00	215,000.00
Compensated Absences	48,458.97	0.00	0.00	6,019.64	42,439.33	0.00	42,439.33
Loans Payable	40,105.89	0.00	13,368.63	13,368.63	13,368.63	13,368.63	0.00
Total Governmental Activity							
Long-Term Liabilities	393,564.86	0.00	58,368.63	19,388.27	315,807.96	58,368.63	257,439.33

* 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.