



# Trustees' Financial Summary

FY2005-06

Submit ID: 0291-52590989

14 Fergus County

0291 Winifred K-12 Schools

### Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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

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

## Certification

**Business Manager/Clerk** Ann Econom

Phone #: (406) 462-5420

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

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

**Chair, Board of Trustees** Mike Schmitt

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

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

**County Superintendent** Rhonda Long

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

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

## Software

Accounting Package: Foxie Lady

For FY06 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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### 0291 Winifred K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
437	Rural Low Income (Title VI-B-2)	FEDERAL	S358A042091	84.358B
530	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402911405	84.367
531	Title II, Part D, Ed Technology	FEDERAL	1402916005	84.318
533	Title IV, Part A, Safe & Drug-Free	FEDERAL	1402911605	84.186A
551	Vo Ed Carl Perkins Basic Grant	FEDERAL	14-0291-81-06BG	84.048A
565	Reading Excellence Act	FEDERAL	14-0291-34-05	84.338
600	Indirect Cost Pool Revenue	LOCAL		
601	Vocational Agriculture - 76	LOCAL		
620	Title I Improving Basic Programs	FEDERAL	14-0291-31-06	84.010A
630	Title II Part A	FEDERAL	14-0291-14-06	84.367
631	Title II, Part D, Ed Technology	FEDERAL	14-0291-60-06	84.318
633	Title IV Safe and Drug-Free Schools	FEDERAL	14-0291-16-06	84.186A
635	Title V Part A	FEDERAL	14-0291-39-06	84.298
651	Vo Ed Carl Perkins Basic Grant	FEDERAL	14-0291-81-06-BG	84.048A
656	IDEA-B (Trans from Coop)	FEDERAL	2005-2006	84.027A
660	Vo Ed Business/Marketing	STATE	State	State
661	Vo Ed Family & Consumer Science	STATE	State	State
663	State OTO Energy Cost Relief and Transportation	STATE	State	State
690	Vo Ed Agriculture	STATE	STATE	State
694	Vo Ed Family & Consumer Science	STATE	State	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP 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)	207,583.08	130,027.35	269,502.90	8,083.35
02	Taxes Receivable - Real and Personal (120-149)	20,457.11	.02	2,054.16	
03	Taxes Receivable - Protested (150-159)	12.95		1.29	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				192.26
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>228,053.14</b>	<b>130,027.37</b>	<b>271,558.35</b>	<b>8,275.61</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)	20,470.06	.02	2,055.45	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>20,470.06</b>	<b>.02</b>	<b>2,055.45</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	47,877.78			
48	Fund Balance for Budget (961-970)	159,705.30	130,027.35	269,502.90	8,275.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>207,583.08</b>	<b>130,027.35</b>	<b>269,502.90</b>	<b>8,275.61</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>228,053.14</b>	<b>130,027.37</b>	<b>271,558.35</b>	<b>8,275.61</b>



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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)		61,752.28	27,393.78	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,756.07	
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>		61,752.28	35,149.85	
<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)			2,632.19	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			2,632.19	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,098.00	
48	Fund Balance for Budget (961-970)		61,752.28	30,419.66	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		61,752.28	32,517.66	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		61,752.28	35,149.85	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,406.31		6,873.55	4,628.70
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)	530.00			
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>	<b>11,936.31</b>		<b>6,873.55</b>	<b>4,628.70</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,936.31		6,873.55	4,628.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>11,936.31</b>		<b>6,873.55</b>	<b>4,628.70</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>11,936.31</b>		<b>6,873.55</b>	<b>4,628.70</b>



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



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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)	48,250.79	2,458.20		
02	Taxes Receivable - Real and Personal (120-149)	725.81	.09		
03	Taxes Receivable - Protested (150-159)	.45			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>48,977.05</b>	<b>2,458.29</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)	726.26	.09		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>726.26</b>	<b>.09</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	48,250.79	2,458.20		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>48,250.79</b>	<b>2,458.20</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>48,977.05</b>	<b>2,458.29</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,819.53	111,454.11		
02	Taxes Receivable - Real and Personal (120-149)		1,611.75		
03	Taxes Receivable - Protested (150-159)		1.03		
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>6,819.53</b>	<b>113,066.89</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)		1,612.78		
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>1,612.78</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,819.53	111,454.11		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,819.53</b>	<b>111,454.11</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,819.53</b>	<b>113,066.89</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			11,523.24	
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>			11,523.24	
<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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			11,523.24	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			11,523.24	



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,308.38		41,399.95	
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>	11,308.38		41,399.95	
<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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,308.38		41,399.95	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,308.38		41,399.95	



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



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



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



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## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	199,112.55	209,178.83
1112	District Levy - Personal Property	14,568.97	15,108.67
1114	District Levy - Pers Prop/Mobile Homes	3,679.36	4,213.42
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	25,537.13	10,190.14
1190	Penalties and Interest on Taxes	1,434.49	1,067.07
1510	Interest Earnings	3,346.23	6,420.67
3110	Direct State Aid	369,416.10	399,358.84
3115	State Spec Ed Allowable Cost Pymt to Districts	15,799.11	14,979.69
3120	State Guaranteed Tax Base Aid	114,757.48	157,466.10
3440	State HB20/SB417 Prop Tax Reimb	6,721.96	5,093.15
3444	State School Block Grant	47,235.24	47,594.23
3460	Montana Oil and Gas Tax	1,633.81	19,403.65
4800	Federal Revenue in Lieu of Taxes	724.86	496.20

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

803,967.29      890,570.66

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

PRC Program Function Object		2005 Value	2006 Value
170	Distance Learning		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	4,525.95	0.00
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	394,336.70	383,158.05
	2XX Personal Services - Employee Benefits	53,332.21	62,702.36
	3XX Purchased Professional and Technical Services	503.00	355.52
	4XX Purchased Property Services	3,979.62	2,513.00
	5XX Other Purchased Services	490.93	2,152.11
	6XX Supplies and Materials	27,648.74	27,243.09
	8XX Other Expenditures	0.00	285.00
	21XX Support Services - Students		
	1XX Personal Services - Salaries	11,416.44	8,507.64
	2XX Personal Services - Employee Benefits	2,892.73	31.36
	5XX Other Purchased Services	0.00	170.65
	6XX Supplies and Materials	1,039.46	1,716.73
	8XX Other Expenditures	60.00	284.22
	222X Educational Media Services		
	1XX Personal Services - Salaries	13,260.48	31,470.96
	2XX Personal Services - Employee Benefits	2,134.55	4,878.60
	6XX Supplies and Materials	2,195.16	2,858.62



# Trustees' Financial Summary

FY2005-06

Submit ID: 0291-52590989

14 Fergus County

0291 Winifred K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	58,479.75	46,858.52
		2XX	Personal Services - Employee Benefits	989.40	1,949.53
		3XX	Purchased Professional and Technical Services	4,712.65	3,457.70
		4XX	Purchased Property Services	0.00	50.00
		5XX	Other Purchased Services	9,815.12	12,928.58
		6XX	Supplies and Materials	1,948.13	2,119.71
		8XX	Other Expenditures	4,315.02	2,469.15
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	17,157.42	17,696.22
		2XX	Personal Services - Employee Benefits	91.20	71.25
		5XX	Other Purchased Services	608.40	1,507.92
		6XX	Supplies and Materials	630.70	2,564.50
		8XX	Other Expenditures	1,250.00	1,585.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	35,623.12	38,322.07
		2XX	Personal Services - Employee Benefits	2,322.38	1,903.26
		4XX	Purchased Property Services	46,047.66	46,041.03
		5XX	Other Purchased Services	5,939.87	6,354.00
		6XX	Supplies and Materials	26,771.67	42,023.19
		8XX	Other Expenditures	69.00	91.00
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	0.00	16,303.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,065.32	14,042.33
		2XX	Personal Services - Employee Benefits	69.52	54.82
		3XX	Purchased Professional and Technical Services	25.00	0.00
		6XX	Supplies and Materials	1,583.57	1,850.12
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	10,080.01	10,050.01
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	50.00	0.00
		5XX	Other Purchased Services	2,323.17	4,242.12
		6XX	Supplies and Materials	5,149.40	1,394.50
		8XX	Other Expenditures	520.00	1,163.11



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0291 Winifred K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
421	Title I, Part A, Accountability				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	4,235.03
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,889.13	1,531.62
		2XX	Personal Services - Employee Benefits	123.37	30.50
		5XX	Other Purchased Services	955.86	69.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,643.11	3,267.00
		2XX	Personal Services - Employee Benefits	19.39	12.01
		5XX	Other Purchased Services	4,142.62	3,395.21
		6XX	Supplies and Materials	348.55	19.00
		8XX	Other Expenditures	2,024.00	3,462.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,695.39	2,846.00
		2XX	Personal Services - Employee Benefits	241.32	163.61
		5XX	Other Purchased Services	2,007.00	26.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	18,327.32	19,611.03
		2XX	Personal Services - Employee Benefits	123.92	183.30
		3XX	Purchased Professional and Technical Services	800.00	0.00
		5XX	Other Purchased Services	665.00	2,700.00
		6XX	Supplies and Materials	575.85	4,058.50
		810	Dues and Fees	0.00	3,028.00
		8XX	Other Expenditures	1,850.00	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	21,927.73	17,460.15
		2XX	Personal Services - Employee Benefits	1,431.18	1,046.28
		5XX	Other Purchased Services	117.45	0.00
		6XX	Supplies and Materials	0.00	6,319.44
		810	Dues and Fees	0.00	130.77
		8XX	Other Expenditures	50.00	0.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	2,115.00	1,990.00



# Trustees' Financial Summary

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## 01 - General Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	834,526.64	881,005.00
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### Schedule of Changes Worksheet

Beginning Fund Balance	169,064.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	890,570.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	881,005.00	(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                    47,877.78    Less Last Year                    18,925.00                    (4b)	28,952.78	
	28,952.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	207,583.08	(5)



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	2,585.76	4,513.86
2220	County On-Schedule Trans Reimb	34,952.33	0.00
3210	State On-Schedule Trans Reimb	34,952.33	31,018.99
3440	State HB20/SB417 Prop Tax Reimb	356.44	267.32
3460	Montana Oil and Gas Tax	0.00	291.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>72,846.86</u>	<u>36,092.05</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	1,500.00	10.30
2XX	Personal Services - Employee Benefits	67.96	0.00
26XX	Operation and Maintenance of Plant Services		
6XX	Supplies and Materials	75.00	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	39,301.21	37,634.93
2XX	Personal Services - Employee Benefits	2,325.66	1,677.38
3XX	Purchased Professional and Technical Services	90.00	0.00
4XX	Purchased Property Services	8,578.26	3,694.10
5XX	Other Purchased Services	8,817.50	8,400.25
6XX	Supplies and Materials	23,461.07	26,281.83
810	Dues and Fees	0.00	21.00
8XX	Other Expenditures	120.00	525.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>84,336.66</u>	<u>78,245.71</u>



# Trustees' Financial Summary

FY2005-06

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0291 Winifred K-12 Schools

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						172,181.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,092.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,245.71	(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)						130,027.35	(5)



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	25,219.52	21,522.33
1112 District Levy - Personal Property	1,969.43	1,927.38
1114 District Levy - Pers Prop/Mobile Homes	430.10	545.48
1190 Penalties and Interest on Taxes	159.89	845.72
1510 Interest Earnings	3,591.98	7,489.43
3440 State HB20/SB417 Prop Tax Reimb	906.93	633.57
3460 Montana Oil and Gas Tax	184.78	1,878.18
4800 Federal Revenue in Lieu of Taxes	80.55	49.55
6100 Material Prior Period Revenue Adjustments	0.00	0.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32,543.18	34,891.65

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	8,200.00	18,015.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,200.00	18,015.77

## Schedule of Changes Worksheet

Beginning Fund Balance	252,627.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,891.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,015.77	(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)	269,502.90	(5)



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	122.55	188.26
1611	National School Lunch Program	11,947.55	12,401.75
1612	School Breakfast Program	159.65	12.75
1632	Daily Adult Sales	1,277.50	1,945.00
4550	Federal Child Nutrition	13,978.41	11,926.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		27,485.66	26,474.56

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	110.73	3,907.68
	2XX Personal Services - Employee Benefits	7.23	3.28
	5XX Other Purchased Services	739.13	1,184.97
	6XX Supplies and Materials	23,129.95	22,566.15
	8XX Other Expenditures	1,210.03	913.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		25,197.07	28,575.48

## Schedule of Changes Worksheet

Beginning Fund Balance				10,376.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				26,474.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				28,575.48	(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)				8,275.61	(5)



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	413.91	1,358.90
2240	County Retirement Distribution	102,317.18	118,601.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>102,731.09</u>	<u>119,960.17</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	54,978.85	54,751.50
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,743.24	1,299.12
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	2,024.91	0.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	4,805.55
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,150.02	6,883.67
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,556.04	2,397.36
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	4,585.66	4,686.72
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	5,608.97	5,029.32
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,339.31	2,162.39
710	School Sponsored Extracurricular Activities		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	258.19	187.33
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	536.69	498.86
720	School Sponsored Athletics		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	505.29	326.95



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,423.26	2,282.75
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,247.34	3,352.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>89,957.77</u>	<u>88,664.03</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					30,456.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					119,960.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,664.03	(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)					61,752.28	(5)



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>437 Rural Low Income (Title VI-B-2)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,305.00
<b>530 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	224.59
<b>531 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,062.00
<b>533 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	100.00
<b>565 Reading Excellence Act</b>	
4650 Federal Miscellaneous Grants from OPI	1,000.00
<b>600 Indirect Cost Pool Revenue</b>	
1510 Interest Earnings	286.01
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	582.13
6100 Material Prior Period Revenue Adjustments	-1.00
<b>600 Subtotal</b>	867.14
<b>601 Vocational Agriculture - 76</b>	
1510 Interest Earnings	835.67
1900 Other Revenue from Local Sources	781.21
1920 Contributions/Donations from Private Sources	1,000.00
1945 Fees - Users/Resale of Supplies	501.80
3630 OTO State Energy Cost Relief & Transportation	1,504.38
<b>601 Subtotal</b>	4,623.06
<b>620 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	47,337.09
<b>630 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,371.59
<b>631 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,047.39
<b>633 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,376.19
<b>635 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	418.81
<b>651 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,920.00
<b>656 IDEA-B (Trans from Coop)</b>	



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
5700 Resources Transferred from Other School Districts or Cooperatives	1,296.85
<b>660 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	976.00
<b>690 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,337.00
<b>694 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	203.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	86,465.71

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

PRC Program Function Object	2006 Value
<b>437 Rural Low Income (Title VI-B-2)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
4XX Purchased Property Services	6,000.00
6XX Supplies and Materials	1,305.00
<b>437 Subtotal</b>	7,305.00
<b>530 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	1,317.96
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	175.52
<b>530 Subtotal</b>	1,493.48
<b>531 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2,010.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	52.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>531 Subtotal</b>	2,062.00
<b>533 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	1,680.69
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	282.29
<b>533 Subtotal</b>	1,962.98
<b>551 Vo Ed Carl Perkins Basic Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	147.29
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	72.32
<b>551 Subtotal</b>	219.61
<b>565 Reading Excellence Act</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
<b>601 Vocational Agriculture - 76</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	21.75
5XX Other Purchased Services	739.90
6XX Supplies and Materials	2,020.71
810 Dues and Fees	71.09
<b>601 Subtotal</b>	2,853.45
<b>620 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	15,459.67



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,848.63
3XX Purchased Professional and Technical Services	4,820.00
5XX Other Purchased Services	500.98
6XX Supplies and Materials	24,182.81
8XX Other Expenditures	25.00
23XX Support Services - General Administration	
1XX Personal Services - Salaries	500.00
	47,337.09
<b>620 Subtotal</b>	<b>47,337.09</b>
<b>630 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	126.00
2XX Personal Services - Employee Benefits	20.04
3XX Purchased Professional and Technical Services	535.00
5XX Other Purchased Services	3,680.55
8XX Other Expenditures	1,010.00
	5,371.59
<b>630 Subtotal</b>	<b>5,371.59</b>
<b>631 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,047.39
<b>633 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	238.53
3XX Purchased Professional and Technical Services	1,300.00
5XX Other Purchased Services	5,210.36
6XX Supplies and Materials	127.30
	8,376.19
<b>633 Subtotal</b>	<b>8,376.19</b>



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>635 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	418.81
<b>651 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,920.00
<b>656 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,136.64
2XX Personal Services - Employee Benefits	178.40
<b>656 Subtotal</b>	1,315.04
<b>660 Vo Ed Business/Marketing</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	961.00
810 Dues and Fees	15.00
<b>660 Subtotal</b>	976.00
<b>690 Vo Ed Agriculture</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	962.50
6XX Supplies and Materials	1,279.50
810 Dues and Fees	95.00
<b>690 Subtotal</b>	2,337.00
<b>694 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	203.00



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## 15 - Miscellaneous Programs Fund

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

0.00 87,198.63



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						31,152.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,465.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,198.63	(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	2,098.00	Less Last Year	0.00	(4b)	2,098.00		
						2,098.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,517.66	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
437 Rural Low Income (Title VI-B-2)	7,305.00	7,305.00	0.00
530 Title II, Part A, Teacher/Principal Train/Recruit	224.59	1,493.48	-1,268.89
531 Title II, Part D, Ed Technology	2,062.00	2,062.00	0.00
533 Title IV, Part A, Safe & Drug-Free	100.00	1,962.98	-1,862.98
551 Vo Ed Carl Perkins Basic Grant	0.00	219.61	-219.61
565 Reading Excellence Act	1,000.00	1,000.00	0.00
600 Indirect Cost Pool Revenue	867.14	0.00	867.14
601 Vocational Agriculture - 76	4,623.06	2,853.45	1,769.61
620 Title I Improving Basic Programs	47,337.09	47,337.09	0.00
630 Title II Part A	5,371.59	5,371.59	0.00
631 Title II, Part D, Ed Technology	1,047.39	1,047.39	0.00
633 Title IV Safe and Drug-Free Schools	8,376.19	8,376.19	0.00
635 Title V Part A	418.81	418.81	0.00
651 Vo Ed Carl Perkins Basic Grant	2,920.00	2,920.00	0.00
656 IDEA-B (Trans from Coop)	1,296.85	1,315.04	-18.19
660 Vo Ed Business/Marketing	976.00	976.00	0.00
690 Vo Ed Agriculture	2,337.00	2,337.00	0.00
694 Vo Ed Family & Consumer Science	203.00	203.00	0.00
<b>Total</b>	<b>86,465.71</b>	<b>87,198.63</b>	<b>-732.92</b>



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## 18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	395.00	540.00
1510 Interest Earnings	204.99	418.97
3260 State Driver's Education Reimbursement	793.60	1,209.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,393.59	2,168.07

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,240.55
4XX Purchased Property Services	0.00	166.94
5XX Other Purchased Services	81.00	0.00
6XX Supplies and Materials	328.37	168.27
8XX Other Expenditures	1,172.45	825.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,581.82	3,400.76

### Schedule of Changes Worksheet

Beginning Fund Balance	13,169.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,168.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,400.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,936.31	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	158.99	264.33
1910 Rentals	190.00	750.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	348.99	1,014.33

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	400.55	93.90
6XX Supplies and Materials	851.49	1,618.73
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	812.86	1,735.00
6XX Supplies and Materials	39.90	34.11
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
6XX Supplies and Materials	15.49	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,120.29	3,481.74

### Schedule of Changes Worksheet

Beginning Fund Balance	9,340.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,014.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,481.74	(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)
	6,873.55	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	129.77	134.51
5300	Operating Transfers from Other Funds	2,115.00	1,990.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		2,244.77	2,124.51

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
2XX	Personal Services - Employee Benefits	2.62	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1,975.61	1,816.52
2XX	Personal Services - Employee Benefits	129.35	164.87
910	Food Services		
31XX	Food Services		
1XX	Personal Services - Salaries	0.00	496.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		2,107.58	2,477.57

## Schedule of Changes Worksheet

Beginning Fund Balance		4,981.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,124.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,477.57	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,628.70	(5)



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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	8,052.15	7,616.58
1112 District Levy - Personal Property	631.73	662.41
1114 District Levy - Pers Prop/Mobile Homes	138.28	185.61
1190 Penalties and Interest on Taxes	50.64	46.00
1510 Interest Earnings	465.81	1,497.91
3281 State Technology Aid	3,459.20	5,378.01
3440 State HB20/SB417 Prop Tax Reimb	177.74	131.71
3460 Montana Oil and Gas Tax	59.17	688.63
4800 Federal Revenue in Lieu of Taxes	26.04	17.59
6100 Material Prior Period Revenue Adjustments	0.00	0.02

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

13,060.76      16,224.47

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,000.00	0.00
4XX Purchased Property Services	0.00	500.00
6XX Supplies and Materials	0.00	5,732.19

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

4,000.00      6,232.19

## Schedule of Changes Worksheet

Beginning Fund Balance	38,258.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,224.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,232.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,250.79	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	6.14	4.62
1190 Penalties and Interest on Taxes	1.17	1.42
1510 Interest Earnings	36.03	76.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	43.34	82.40

### Schedule of Changes Worksheet

Beginning Fund Balance	2,375.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82.40	(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)	2,458.20	(5)



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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	103.82	221.03
1900 Other Revenue from Local Sources	74.23	0.00
5200 Sale or Compensation for Loss of Assets	3,100.00	1,150.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,278.05	1,371.03

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
6XX Supplies and Materials	0.00	660.55
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,330.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,990.97

## Schedule of Changes Worksheet

Beginning Fund Balance	8,439.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,371.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,990.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,819.53	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	17,886.53	16,914.69
1112	District Levy - Personal Property	1,402.88	1,470.88
1114	District Levy - Pers Prop/Mobile Homes	307.05	412.11
1190	Penalties and Interest on Taxes	115.05	102.61
1510	Interest Earnings	1,022.23	2,988.28
1920	Contributions/Donations from Private Sources	0.00	50.00
3440	State HB20/SB417 Prop Tax Reimb	394.54	292.46
3445	State Combined Fund School Block Grant	5,931.66	5,976.74
3460	Montana Oil and Gas Tax	57.18	1,528.76
4800	Federal Revenue in Lieu of Taxes	57.86	39.05
6100	Material Prior Period Revenue Adjustments	0.00	0.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>27,174.98</u>	<u>29,775.59</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				81,678.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				29,775.59	(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)				111,454.11	(5)



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## 78 - Self Insurance Fund - Health

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	166.08	176.70
1970	Services Provided Other Funds	0.00	8,345.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		166.08	8,521.92

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

PRC Program Function Object		2005 Value	2006 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	2XX Personal Services - Employee Benefits	4,523.75	5,453.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		4,523.75	5,453.99

## Schedule of Changes Worksheet

Beginning Fund Balance				8,455.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,521.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,453.99	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				11,523.24	(5)



# Trustees' Financial Summary

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## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	25.80	123.09
1900 Other Revenue from Local Sources	0.00	1,413.20
1920 Contributions/Donations from Private Sources	2,020.00	6,583.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,045.80	8,119.86

### Schedule of Changes Worksheet

Beginning Fund Balance	3,188.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,119.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,308.38	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	67,361.51	70,945.76
9710 Residual Equity Transfers In	8,825.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	76,187.43	70,945.76

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	62,184.35	72,896.33
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	8,825.92	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	71,010.27	72,896.33

## Schedule of Changes Worksheet

Beginning Fund Balance	43,350.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,945.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,896.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,399.95	(5)



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### 0291 Winifred K-12 Schools

Fund	Account	Description	2005 Value	2006 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	13,065.32	10,050.01
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	390,000.00	371,926.67
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	24,166.34	11,049.68
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	663.52	401.56
XX	XXX 26XX	41X Energy Utility Services	14,440.58	17,374.24
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	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,148.42
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,148.42

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,715.46
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,373.50
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,997.28
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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

**Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%**



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## 14 Fergus County

### 0291 Winifred K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,042.33	0.00	0.00	0.00	
280	1XXX	2XX	54.82	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,850.12	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	10,050.01	0.00	0.00	0.00	
<b>Totals</b>			25,997.28	0.00	0.00	0.00	25,997.28



# Trustees' Financial Summary

FY2005-06

Submit ID: 0291-52590989

14 Fergus County

0291 Winifred K-12 Schools

*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 FY06.*



# Trustees' Financial Summary

FY2005-06

Submit ID: 0291-52590989

14 Fergus County

0291 Winifred K-12 Schools

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	13,970.00	0.00	0.00	0.00	13,970.00
Land Improvements	39,607.00	0.00	0.00	0.00	39,607.00
Buildings	598,017.00	0.00	15,140.00	0.00	613,157.00
Machinery And Equipment	444,172.40	0.00	0.00	0.00	444,172.40
Totals at historical cost	1,095,766.40	0.00	15,140.00	0.00	1,110,906.40
Less Accumulated depreciation for:					
Improvement Accum	24,899.10	0.00	1,980.35	0.00	26,879.45
Building Accum	364,516.82	0.00	15,782.74	0.00	380,299.56
Machinery And Equipment Accum	300,579.64	0.00	36,220.12	0.00	336,799.76
Total accumulated depreciation	689,995.56	0.00	53,983.21	0.00	743,978.77
Governmental activities, capital assets, net	405,770.84	0.00	-38,843.21	0.00	366,927.63

\* 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 FY2006</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	6,054.70	0.00	0.00
General Administration (23XX)	3,091.90	0.00	0.00
Transportation (27XX)	25,057.35	0.00	0.00
Food Service (31XX)	2,016.17	0.00	0.00
Unallocated	17,763.09	0.00	0.00
Total Depreciation for FY2006	53,983.21	0.00	0.00



# Trustees' Financial Summary

FY2005-06

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14 Fergus County

0291 Winifred K-12 Schools

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
Compensated	26,190.70	4,472.53	0.00	0.00	30,663.23	8,057.24	22,605.99
Total Governmental Activity							
Long-Term Liabilities	26,190.70	4,472.53	0.00	0.00	30,663.23	8,057.24	22,605.99

\* 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.