



Trustees' Financial Summary

FY2006-07

Submit ID: 0569-48033397

30 Meagher County

0569 White Sulphur Spgs Elem

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 Connie Davis

Phone #: (406) 547-3751

(Signature)

(Date)

Chair, Board of Trustees Peter Marchi

(Signature)

(Date)

County Superintendent Helen Hanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY07 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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PRC	Title	Project Type	Project Number	CFDA #
112	Summer Reading Program	LOCAL		
113	Town Pump (Reading Grant)	LOCAL		
114	P & M Charities (Reading Grant)	LOCAL		
116	Indirect Cost Pool	LOCAL		
117	Playground Fund	LOCAL	Local	
118	CMC Grant	LOCAL	Local	
146	Title II Part A	FEDERAL	3005691406	84.367
147	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3005691407	84.367
166	Title IV Safe and Drug-Free Schools	FEDERAL	30-0569-16-06	84.186A
167	Title IV Safe and Drug-Free Schools	FEDERAL	30-0569-16-07	84.186A
307	MAC (Medicaid Administrative Claiming)	STATE	6901W	
365	Energy Cost Relief	STATE	Entitlement	
366	Energy Cost Relief	STATE	Entitlement	
367	OTO Indian Education Entitlement for All	STATE	Entitlement	
368	OTO Indian Education Entitlement for All	STATE	Entitlement	
371	Prickly Pear Cooperative IDEA	FEDERAL	2596977706ALLC	84.027A
372	IDEA Preschool	FEDERAL	2596977906ALLC	84.173A
396	State Career & Vocational Ed programs	STATE	State	
397	State Careet & Vocational Education	STATE	State	
405	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A040598	84.358B
406	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A050555	84.358B
407	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A050598	84.358B
408	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A060555	84.358B
415	Title III Part A English Language Acquisition	FEDERAL	5409454106	84.365A
417	Title III Part A English Language Acquisition	FEDERAL	5409454107	84.365A
631	Title I Improving Basic Programs	FEDERAL	3005693106	84.010A
639	Title V Part A	FEDERAL	30-0569-39-05	84.298
645	Howard & Mary Zehntner Scholarship	LOCAL	Local	
731	Title I, Part A, Improving Basic Programs	FEDERAL	30-0569-31-07	84.010A
739	Title V Part A	FEDERAL	30-0569-39-07	84.298
767	Ed Costs for Significant Needs Student (HB2)	STATE	30-0570-76-2007	
817	Carl Perkins Vocational Education	FEDERAL	30-0570-81-07-BG	84.048A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	131,102.59	21,254.89	92,908.36	5,202.28
02	Taxes Receivable - Real and Personal (120-149)	13,560.78	324.97	688.48	
03	Taxes Receivable - Protested (150-159)	34,393.94	557.77	1,895.34	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				84.88
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	179,057.31	22,137.63	95,492.18	5,287.16
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	47,954.72	882.74	2,583.82	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	47,954.72	882.74	2,583.82	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	31,971.46			
48	Fund Balance for Budget (961-970)	99,131.13	21,254.89	92,908.36	5,287.16
52	TOTAL FUND BALANCE/EQUITY	131,102.59	21,254.89	92,908.36	5,287.16
53	TOTAL LIABILITIES AND FUND BALANCE	179,057.31	22,137.63	95,492.18	5,287.16



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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)		62,794.00	44,556.48	
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)		4,522.76	10,885.95	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		67,316.76	55,442.43	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			10.31	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			10.31	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,451.95	
48	Fund Balance for Budget (961-970)		67,316.76	49,980.17	
52	TOTAL FUND BALANCE/EQUITY		67,316.76	55,432.12	
53	TOTAL LIABILITIES AND FUND BALANCE		67,316.76	55,442.43	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,678.03
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				9,678.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				9,678.03
52	TOTAL FUND BALANCE/EQUITY				9,678.03
53	TOTAL LIABILITIES AND FUND BALANCE				9,678.03



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



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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)	46,735.05	1,981.09		
02	Taxes Receivable - Real and Personal (120-149)	468.15			
03	Taxes Receivable - Protested (150-159)	1,356.07			
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	48,559.27	1,981.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,824.22			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,824.22			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	46,735.05	1,981.09		
52	TOTAL FUND BALANCE/EQUITY	46,735.05	1,981.09		
53	TOTAL LIABILITIES AND FUND BALANCE	48,559.27	1,981.09		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,118.70		
02	Taxes Receivable - Real and Personal (120-149)		255.68		
03	Taxes Receivable - Protested (150-159)		646.28		
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		38,020.66		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		901.96		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		901.96		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		37,118.70		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		37,118.70		
53	TOTAL LIABILITIES AND FUND BALANCE		38,020.66		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
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 CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,258.99			
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	1,258.99			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	1,258.99			
53	TOTAL LIABILITIES AND FUND BALANCE	1,258.99			



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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)				40,098.38
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				40,098.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				40,098.38
35	TOTAL LIABILITIES				40,098.38
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				40,098.38



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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)
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 FUND (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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01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	399,139.91	390,822.05
1113 District Levy - Heavy Motor Vehicles	856.06	48.22
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,742.97	16,924.91
1190 Penalties and Interest on Taxes	2,149.02	2,015.52
1510 Interest Earnings	4,503.46	4,824.77
3110 Direct State Aid	460,740.09	446,879.50
3111 Quality Educator	0.00	35,506.00
3112 At Risk Student	0.00	9,989.58
3113 Indian Education For All	0.00	4,059.60
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,949.79	33,192.66
3120 State Guaranteed Tax Base Aid	87,895.50	96,052.79
3440 State HB20/SB417 Prop Tax Reimb	4,143.22	2,730.98
3444 State School Block Grant	72,970.10	73,524.67
6100 Material Prior Period Revenue Adjustments	2,079.83	1,647.98

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

1,083,169.95 1,118,419.23

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	483,327.69	501,555.74
2XX Personal Services - Employee Benefits	49,313.29	64,955.87
3XX Purchased Professional and Technical Services	0.00	7,902.35
4XX Purchased Property Services	1,825.76	54.00
5XX Other Purchased Services	241.10	945.00
6XX Supplies and Materials	32,679.24	38,676.21
7XX Property and Equipment Acquisition	3,702.50	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	14,427.77	16,809.78
2XX Personal Services - Employee Benefits	2,026.25	2,048.54
3XX Purchased Professional and Technical Services	113.99	1,246.59
5XX Other Purchased Services	0.00	67.85
6XX Supplies and Materials	0.00	149.49
222X Educational Media Services		
1XX Personal Services - Salaries	43,254.48	45,998.12
2XX Personal Services - Employee Benefits	6,242.00	6,508.16
5XX Other Purchased Services	347.66	216.87
6XX Supplies and Materials	4,303.91	2,736.08



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		16,628.31	13,315.21
	2XX	Personal Services - Employee Benefits		33,089.42	26,727.30
	3XX	Purchased Professional and Technical Services		12,603.43	6,905.69
	5XX	Other Purchased Services		3,044.01	2,892.40
	6XX	Supplies and Materials		1,991.39	1,333.12
	7XX	Property and Equipment Acquisition		5,975.00	0.00
	810	Dues and Fees		0.00	2,181.00
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		54,304.80	44,540.86
	2XX	Personal Services - Employee Benefits		20,912.74	24,253.07
	3XX	Purchased Professional and Technical Services		1,527.00	1,328.60
	5XX	Other Purchased Services		1,198.11	278.72
	6XX	Supplies and Materials		1,646.44	2,622.69
	7XX	Property and Equipment Acquisition		3,702.50	0.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		17,364.73	16,052.93
	2XX	Personal Services - Employee Benefits		2,518.37	2,456.86
	3XX	Purchased Professional and Technical Services		2,455.13	2,614.51
	5XX	Other Purchased Services		1,231.34	1,295.82
	6XX	Supplies and Materials		2,520.03	1,622.13
	8XX	Other Expenditures		100.00	0.00
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		54,931.13	59,406.30
	2XX	Personal Services - Employee Benefits		14,927.67	18,460.10
	3XX	Purchased Professional and Technical Services		1,007.41	954.15
	4XX	Purchased Property Services		93,901.34	75,776.09
	5XX	Other Purchased Services		12,377.71	10,725.39
	6XX	Supplies and Materials		7,891.40	7,711.62
	7XX	Property and Equipment Acquisition		602.78	12,993.00
	810	Dues and Fees		0.00	370.50
	8XX	Other Expenditures		324.00	0.00
27XX	Student Transportation Services				
	1XX	Personal Services - Salaries		1,136.92	1,384.31
	2XX	Personal Services - Employee Benefits		91.83	104.70
	5XX	Other Purchased Services		201.75	330.20
	6XX	Supplies and Materials		2,096.93	764.96
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	50,582.46	53,574.52
		2XX	Personal Services - Employee Benefits	8,564.69	9,527.91



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		5XX	Other Purchased Services	349.57	122.01
		6XX	Supplies and Materials	4,802.74	27.85
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,135.83	2,140.76
365	Indian Education for All				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	480.00
		2XX	Personal Services - Employee Benefits	0.00	4.13
		5XX	Other Purchased Services	0.00	347.50
		6XX	Supplies and Materials	0.00	2,188.57
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	66.75
		6XX	Supplies and Materials	0.00	350.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	27.87
		5XX	Other Purchased Services	0.00	603.78
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,329.87	699.43
		2XX	Personal Services - Employee Benefits	187.49	55.23
		5XX	Other Purchased Services	407.00	108.00
		6XX	Supplies and Materials	2,145.71	147.35
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,270.00	7,139.28
		2XX	Personal Services - Employee Benefits	21.68	281.01
		5XX	Other Purchased Services	5,001.60	2,555.70
		6XX	Supplies and Materials	152.54	2,205.48
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	4,343.68	11,381.78
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	2,327.30	0.00

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

1,100,731.42 1,123,307.79



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						125,091.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,118,419.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,123,307.79	(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	31,971.46	Less Last Year	21,072.02	(4b)		10,899.44	
						10,899.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						131,102.59	(5)



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10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	0.00	11,595.79
1113	District Levy - Heavy Motor Vehicles	0.32	1.44
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	246.67	34.93
1190	Penalties and Interest on Taxes	26.96	30.87
1510	Interest Earnings	27.10	0.00
1900	Other Revenue from Local Sources	0.01	0.00
2220	County On-Schedule Trans Reimb	28,899.09	29,787.14
3210	State On-Schedule Trans Reimb	28,899.10	29,787.15
3440	State HB20/SB417 Prop Tax Reimb	0.00	55.20
3444	State School Block Grant	1,656.49	1,669.08
6100	Material Prior Period Revenue Adjustments	-15.55	50.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>59,740.19</u>	<u>73,011.60</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	7,542.80	8,787.95
2XX	Personal Services - Employee Benefits	1,097.99	1,326.97
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,774.99	5,351.03
2XX	Personal Services - Employee Benefits	547.43	819.02
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	18,043.04	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	19,631.83
2XX	Personal Services - Employee Benefits	3,352.68	3,934.24
3XX	Purchased Professional and Technical Services	448.15	655.30
4XX	Purchased Property Services	3,471.67	3,647.70
5XX	Other Purchased Services	10,197.47	10,743.03
6XX	Supplies and Materials	7,769.21	10,263.70
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	21,398.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>77,643.83</u>	<u>65,160.77</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,404.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,011.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,160.77	(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)						21,254.89	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	23,744.12	20,056.44
1113	District Levy - Heavy Motor Vehicles	51.15	2.48
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,088.62	1,002.32
1190	Penalties and Interest on Taxes	126.90	116.99
1510	Interest Earnings	2,580.03	3,483.80
1900	Other Revenue from Local Sources	0.00	325.00
3440	State HB20/SB417 Prop Tax Reimb	247.23	140.15

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,838.05	25,127.18
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
	6XX Supplies and Materials	0.00	362.50
	7XX Property and Equipment Acquisition	0.00	35,978.23

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	36,340.73
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Schedule of Changes Worksheet

Beginning Fund Balance		104,121.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		25,127.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		36,340.73	(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)		92,908.36	(5)



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12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1611	National School Lunch Program	28,172.35	24,786.66
1612	School Breakfast Program	2,241.00	3,726.40
1623	Milk Sales	1,427.25	1,307.50
1632	Daily Adult Sales	5,596.30	3,089.65
1900	Other Revenue from Local Sources	977.73	1,357.35
3220	State Food Services Match	450.71	84.88
4550	Federal Child Nutrition	62,952.90	59,184.19
5200	Sale or Compensation for Loss of Assets	0.00	779.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,818.24	94,316.14

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

PRC Program Function Object		2006 Value	2007 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	35,097.84	34,395.80
	2XX Personal Services - Employee Benefits	11,057.47	12,441.21
	3XX Purchased Professional and Technical Services	291.91	375.00
	4XX Purchased Property Services	66.40	0.00
	5XX Other Purchased Services	18,826.28	19,430.83
	6XX Supplies and Materials	43,121.04	31,158.67
	8XX Other Expenditures	90.00	90.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		108,550.94	97,891.51



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,332.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,316.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					97,891.51	(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	470.40	(4b)	-470.40	
					-470.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,287.16	(5)



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14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	2,262.21	2,188.06
2240	County Retirement Distribution	109,647.42	134,870.01
6100	Material Prior Period Revenue Adjustments	-0.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>111,909.62</u>	<u>137,058.07</u>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	71,673.90	95,878.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,214.73	2,373.62
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	660.95
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,819.98	6,799.94
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,326.30	3,052.80
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,962.41	6,739.12
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,103.32	3,100.07
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,072.22	8,293.99
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,188.73	2,663.73
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,874.65	7,715.48
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	11.46
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	332.74	414.27



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	393.65	536.22
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,757.02	4,679.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>117,719.65</u>	<u>142,919.92</u>

Schedule of Changes Worksheet

Beginning Fund Balance					73,178.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					137,058.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,919.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,316.76	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
112 Summer Reading Program	
1900 Other Revenue from Local Sources	3,149.44
113 Town Pump (Reading Grant)	
1900 Other Revenue from Local Sources	500.00
114 P & M Charities (Reading Grant)	
1900 Other Revenue from Local Sources	1,000.00
116 Indirect Cost Pool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	0.70
117 Playground Fund	
1900 Other Revenue from Local Sources	905.88
118 CMC Grant	
1900 Other Revenue from Local Sources	100.00
147 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	33,375.00
166 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	695.00
167 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,125.16
307 MAC (Medicaid Administrative Claiming)	
3355 Medicaid - Miscellaneous	7,948.16
365 Energy Cost Relief	
3640 OTO Weatherization & Deferred Maintenance	31,447.00
367 OTO Indian Education Entitlement for All	
3650 OTO Indian Education for All	9,474.45
371 Prickly Pear Cooperative IDEA	
5700 Resources Transferred from Other School Districts or Cooperatives	5,341.87
372 IDEA Preschool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	0.60
406 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,637.19
408 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,806.18
415 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	16.91
417 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	2,317.68



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
631 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,911.28
731 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	122,894.74
739 Title V Part A	
4350 Title V, Part A, Innovative Programs	883.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	235,530.24

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

PRC Program Function Object	2007 Value
112 Summer Reading Program	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2,420.23
2XX Personal Services - Employee Benefits	384.12
5XX Other Purchased Services	250.68
112 Subtotal	3,055.03
113 Town Pump (Reading Grant)	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	335.44
114 P & M Charities (Reading Grant)	
890 Other Community Services	
33XX Community Services	
4XX Purchased Property Services	1,000.00
117 Playground Fund	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	35.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
118 CMC Grant	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	100.00
147 Title II, Part A, Teacher/Principal Train/Recruit	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	26,982.42
2XX Personal Services - Employee Benefits	6,392.58
	33,375.00
147 Subtotal	
166 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	695.00
167 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	835.20
6XX Supplies and Materials	580.96
21XX Support Services - Students	
5XX Other Purchased Services	275.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	434.00
	2,125.16
167 Subtotal	
371 Prickly Pear Cooperative IDEA	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,125.00
6XX Supplies and Materials	3,075.64
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,141.23
	5,341.87
371 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
372 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	0.60
406 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1,936.80
2XX Personal Services - Employee Benefits	353.01
3XX Purchased Professional and Technical Services	2,325.98
5XX Other Purchased Services	300.00
6XX Supplies and Materials	721.40
	5,637.19
406 Subtotal	
408 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1,426.76
2XX Personal Services - Employee Benefits	263.26
3XX Purchased Professional and Technical Services	424.02
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,692.14
	3,806.18
408 Subtotal	
415 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
6XX Supplies and Materials	16.91
417 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
6XX Supplies and Materials	2,317.68
631 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,232.65



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	359.50
6XX Supplies and Materials	15.95
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,303.18
	3,911.28
631 Subtotal	3,911.28
731 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	77,988.97
2XX Personal Services - Employee Benefits	18,877.29
6XX Supplies and Materials	22,854.27
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,989.21
6XX Supplies and Materials	185.00
	122,894.74
731 Subtotal	122,894.74
739 Title V Part A	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	883.00
	883.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 185,530.08



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,595.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						235,530.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						185,530.08	(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	5,451.95	Less Last Year	2,615.19	(4b)		2,836.76	
						2,836.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						55,432.12	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
112 Summer Reading Program	3,149.44	3,055.03	94.41
113 Town Pump (Reading Grant)	500.00	335.44	164.56
114 P & M Charities (Reading Grant)	1,000.00	1,000.00	0.00
116 Indirect Cost Pool	0.70	0.00	0.70
117 Playground Fund	905.88	35.00	870.88
118 CMC Grant	100.00	100.00	0.00
147 Title II, Part A, Teacher/Principal Train/Recruit	33,375.00	33,375.00	0.00
166 Title IV Safe and Drug-Free Schools	695.00	695.00	0.00
167 Title IV Safe and Drug-Free Schools	2,125.16	2,125.16	0.00
307 MAC (Medicaid Administrative Claiming)	7,948.16	0.00	7,948.16
365 Energy Cost Relief	31,447.00	0.00	31,447.00
367 OTO Indian Education Entitlement for All	9,474.45	0.00	9,474.45
371 Prickly Pear Cooperative IDEA	5,341.87	5,341.87	0.00
372 IDEA Preschool	0.60	0.60	0.00
406 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	5,637.19	5,637.19	0.00
408 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	3,806.18	3,806.18	0.00
415 Title III Part A English Language Acquisition	16.91	16.91	0.00
417 Title III Part A English Language Acquisition	2,317.68	2,317.68	0.00
631 Title I Improving Basic Programs	3,911.28	3,911.28	0.00
731 Title I, Part A, Improving Basic Programs	122,894.74	122,894.74	0.00
739 Title V Part A	883.00	883.00	0.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	235,530.24	185,530.08	50,000.16



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21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
5300 Operating Transfers from Other Funds	2,327.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,327.30	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	9,678.03	(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	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)	9,678.03	(5)



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28 - Technology Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	15,258.55	15,939.78
1113	District Levy - Heavy Motor Vehicles	33.12	1.94
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	836.53	383.28
1190	Penalties and Interest on Taxes	85.48	78.97
1510	Interest Earnings	1,159.73	1,778.91
3281	State Technology Aid	6,365.44	5,854.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,738.85</u>	<u>24,037.27</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	7,076.00	135.00
	6XX Supplies and Materials	1,195.01	10,491.53
21XX	Support Services - Students		
	1XX Personal Services - Salaries	3,070.94	0.00
221X	Improvement of Instruction Services		
	1XX Personal Services - Salaries	0.00	4,095.28
	2XX Personal Services - Employee Benefits	1,068.66	1,341.15
	3XX Purchased Professional and Technical Services	0.00	5,500.00
	5XX Other Purchased Services	0.00	447.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>12,410.61</u>	<u>22,010.46</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					44,708.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,037.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,010.46	(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)					46,735.05	(5)



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29 - Flexibility Fund

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	349.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	349.54	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,981.09	(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	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)	1,981.09	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	7,378.04	7,472.85
1113 District Levy - Heavy Motor Vehicles	15.78	0.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	246.09	303.37
1190 Penalties and Interest on Taxes	25.81	37.14
1510 Interest Earnings	761.99	1,237.47
3440 State HB20/SB417 Prop Tax Reimb	52.39	35.58
3445 State Combined Fund School Block Grant	3,418.34	3,444.32
6100 Material Prior Period Revenue Adjustments	0.00	1,792.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,898.44	14,323.65

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	2,847.87
4XX Purchased Property Services	11,221.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,221.37	2,847.87

Schedule of Changes Worksheet

Beginning Fund Balance	25,642.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,323.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,847.87	(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)	37,118.70	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	29.41	89.50
1900 Other Revenue from Local Sources	300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>329.41</u>	<u>89.50</u>

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

PRC Program Function Object	2006 Value	2007 Value
890 Other Community Services		
33XX Community Services		
5XX Other Purchased Services	29.70	0.00
870 Student Scholarships	0.00	38.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>29.70</u>	<u>38.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,207.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					89.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38.00	(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)					1,258.99	(5)



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Fund	Account	Description	2006 Value	2007 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	33,887.97	36,785.04
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	377.70	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	500.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	534,262.57	583,532.43
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	15,969.03	21,333.66
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	100.00
XX	XXX 26XX	41X Energy Utility Services	53,746.19	51,765.86
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	21,398.40	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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,804.08
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,804.08

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,267.38
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,037.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	65,393.05
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 FY2009 Maximum Budget: 97%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	53,574.52	0.00	0.00	0.00	
280	1XXX	2XX	9,527.91	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	122.01	0.00	0.00	0.00	
280	1XXX	6XX	27.85	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,140.76	0.00	0.00	0.00	
Totals			65,393.05	0.00	0.00	0.00	65,393.05



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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 FY07.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	7,150.00	0.00	0.00	0.00	7,150.00
Land Improvements	100,793.99	0.00	0.00	0.00	100,793.99
Buildings	202,538.26	0.00	12,933.00	0.00	215,471.26
Machinery And Equipment	233,987.02	0.00	35,978.23	34,931.50	235,033.75
Totals at historical cost	544,469.27	0.00	48,911.23	34,931.50	558,449.00
Less Accumulated depreciation for:					
Improvement Accum	30,068.98	0.00	8,323.96	0.00	38,392.94
Building Accum	100,110.93	0.00	12,798.36	0.00	112,909.29
Machinery And Equipment Accum	151,441.03	0.00	29,340.69	56,535.15	124,246.57
Total accumulated depreciation	281,620.94	0.00	50,463.01	56,535.15	275,548.80
Governmental activities, capital assets, net	262,848.33	0.00	-1,551.78	-21,603.65	282,900.20

* 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.

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	19,253.93	0.00	0.00
General Administration (23XX)	769.61	0.00	0.00
School Administration (24XX)	740.50	0.00	0.00
Financial Administration (25XX)	780.73	0.00	0.00
Operations and Maintenance (26XX)	2,992.51	0.00	0.00
Transportation (27XX)	20,021.29	0.00	0.00
Total Depreciation for FY2007	44,558.57	0.00	0.00

*** Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	51,977.80	23,079.21	0.00	0.00	75,057.01	0.00	75,057.01
Total Governmental Activity							
Long-Term Liabilities	51,977.80	23,079.21	0.00	0.00	75,057.01	0.00	75,057.01

* 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.