



# Trustees' Financial Summary

FY2006-07

Submit ID: 0570-43548394

30 Meagher County

0570 White Sulphur Spgs H S

### 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 #
366	Energy Cost Relief	STATE	Entitlement	
368	OTO Indian Education Entitlement	STATE	Entitlement	
397	Vo Ed All Career & Tech Ed Programs	STATE	State	State
405	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040598	84.358A
407	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A050555	84.358B
645	Howard & Mary Zehntner Scholarship	LOCAL	Local	
767	Education Costs for Significant Needs student	STATE	30-0570-76-2007	
816	Carl Perkins	FEDERAL	30-0570-81-06-BG	84.048a
817	Carl Perkins Vocational Grant	FEDERAL	30-0570-81-07-0BG	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,948.19	29,805.55	81,174.40	
02	Taxes Receivable - Real and Personal (120-149)	7,464.59	400.93	453.39	
03	Taxes Receivable - Protested (150-159)	56,737.17	2,375.93	3,897.13	
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>97,149.95</b>	<b>32,582.41</b>	<b>85,524.92</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)	64,201.76	2,776.86	4,350.52	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>64,201.76</b>	<b>2,776.86</b>	<b>4,350.52</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,854.18			
48	Fund Balance for Budget (961-970)	26,094.01	29,805.55	81,174.40	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>32,948.19</b>	<b>29,805.55</b>	<b>81,174.40</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>97,149.95</b>	<b>32,582.41</b>	<b>85,524.92</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)		30,081.63	22,300.65	5,254.44
02	Taxes Receivable - Real and Personal (120-149)				34.19
03	Taxes Receivable - Protested (150-159)				207.84
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,006.74	254.09	
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>32,088.37</b>	<b>22,554.74</b>	<b>5,496.47</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)				242.03
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>242.03</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,499.81	
48	Fund Balance for Budget (961-970)		32,088.37	19,054.93	5,254.44
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>32,088.37</b>	<b>22,554.74</b>	<b>5,254.44</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>32,088.37</b>	<b>22,554.74</b>	<b>5,496.47</b>



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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)	4,058.77			8,360.73
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,980.00			
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>6,038.77</b>			<b>8,360.73</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)	6,038.77			8,360.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,038.77</b>			<b>8,360.73</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,038.77</b>			<b>8,360.73</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)	40,282.51	396.53		
02	Taxes Receivable - Real and Personal (120-149)	363.14			
03	Taxes Receivable - Protested (150-159)	3,260.34			
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>43,905.99</b>	<b>396.53</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)	3,623.48			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,623.48</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)	40,282.51	396.53		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>40,282.51</b>	<b>396.53</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>43,905.99</b>	<b>396.53</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)		36,839.78		
02	Taxes Receivable - Real and Personal (120-149)		166.33		
03	Taxes Receivable - Protested (150-159)		1,325.16		
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>		38,331.27		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,491.49		
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>		1,491.49		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		36,839.78		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		36,839.78		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		38,331.27		





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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)	40,456.86		67,566.94	
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>40,456.86</b>		<b>67,566.94</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)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>40,456.86</b>		<b>67,566.94</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>40,456.86</b>		<b>67,566.94</b>	



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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)	16,424.01	16,635.44		28,200.66
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>16,424.01</b>	<b>16,635.44</b>		<b>28,200.66</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	16,424.01	16,635.44		28,200.66
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>16,424.01</b>	<b>16,635.44</b>		<b>28,200.66</b>
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>16,424.01</b>	<b>16,635.44</b>		<b>28,200.66</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	2006 Value	2007 Value
1110 District Tax Levy	298,306.33	311,863.17
1113 District Levy - Heavy Motor Vehicles	386.49	24.90
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,458.65	7,998.76
1190 Penalties and Interest on Taxes	1,113.66	1,080.66
1510 Interest Earnings	2,811.07	2,014.72
3110 Direct State Aid	307,108.44	331,475.76
3111 Quality Educator	0.00	21,678.00
3112 At Risk Student	0.00	3,391.00
3113 Indian Education For All	0.00	1,836.00
3115 State Spec Ed Allowable Cost Pymt to Districts	17,926.91	21,107.93
3440 State HB20/SB417 Prop Tax Reimb	3,834.42	2,490.91
3444 State School Block Grant	47,967.61	48,332.16
6100 Material Prior Period Revenue Adjustments	-1,428.98	1,016.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>685,484.60</b>	<b>754,310.42</b>

### 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	207,932.63	212,052.75
2XX Personal Services - Employee Benefits	23,376.15	24,244.27
3XX Purchased Professional and Technical Services	65.00	2,480.37
4XX Purchased Property Services	318.36	54.85
5XX Other Purchased Services	1,497.72	689.11
6XX Supplies and Materials	18,974.72	23,513.30
810 Dues and Fees	271.00	0.00
8XX Other Expenditures	0.00	237.50
21XX Support Services - Students		
1XX Personal Services - Salaries	14,485.65	14,319.42
2XX Personal Services - Employee Benefits	2,034.32	1,744.93
3XX Purchased Professional and Technical Services	0.00	354.86
5XX Other Purchased Services	0.00	233.81
6XX Supplies and Materials	125.00	677.44
222X Educational Media Services		
1XX Personal Services - Salaries	14,003.42	15,332.70
2XX Personal Services - Employee Benefits	1,756.10	2,220.34
5XX Other Purchased Services	347.66	216.85
6XX Supplies and Materials	6,123.66	5,377.98



# Trustees' Financial Summary

FY2006-07

Submit ID: 0570-43548394

30 Meagher County

0570 White Sulphur Spgs H S

## 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	2,399.95	6,657.64
		2XX	Personal Services - Employee Benefits	4,533.04	13,363.88
		3XX	Purchased Professional and Technical Services	4,922.83	3,321.96
		5XX	Other Purchased Services	3,381.28	3,366.96
		6XX	Supplies and Materials	1,605.81	1,490.03
		810	Dues and Fees	5,975.00	0.00
		8XX	Other Expenditures	0.00	1,583.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	35,249.31	48,129.62
		2XX	Personal Services - Employee Benefits	5,067.56	3,195.71
		3XX	Purchased Professional and Technical Services	254.00	2,500.65
		5XX	Other Purchased Services	1,636.10	892.44
		6XX	Supplies and Materials	4,699.10	2,854.70
		810	Dues and Fees	509.00	0.00
		8XX	Other Expenditures	0.00	634.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	5,284.97	4,721.48
		2XX	Personal Services - Employee Benefits	766.58	722.68
		3XX	Purchased Professional and Technical Services	2,215.87	1,719.50
		5XX	Other Purchased Services	1,136.76	964.70
		6XX	Supplies and Materials	1,179.87	2,245.52
		810	Dues and Fees	100.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	41,435.69	41,418.65
		2XX	Personal Services - Employee Benefits	10,349.15	11,785.92
		3XX	Purchased Professional and Technical Services	4,665.41	1,619.06
		4XX	Purchased Property Services	38,897.30	47,255.86
		5XX	Other Purchased Services	6,304.77	7,724.37
		6XX	Supplies and Materials	10,388.19	9,678.65
		7XX	Property and Equipment Acquisition	602.77	1,900.00
		810	Dues and Fees	184.00	0.00
		8XX	Other Expenditures	0.00	269.50
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	975.41	1,994.08
		2XX	Personal Services - Employee Benefits	78.79	190.98
		5XX	Other Purchased Services	433.00	915.71
		6XX	Supplies and Materials	1,885.70	565.42
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	41,745.37	46,772.12





# Trustees' Financial Summary

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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			
		2XX	Personal Services - Employee Benefits	6,677.97	7,999.73
		5XX	Other Purchased Services	494.16	261.84
		6XX	Supplies and Materials	725.84	198.05
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	886.37	993.13
365	Indian Education for All				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	347.50
		6XX	Supplies and Materials	0.00	1,188.50
	222X	Educational Media Services			
		6XX	Supplies and Materials	0.00	300.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	97,235.66	105,054.57
		2XX	Personal Services - Employee Benefits	10,292.59	9,664.09
		4XX	Purchased Property Services	320.72	0.00
		5XX	Other Purchased Services	80.00	220.64
		6XX	Supplies and Materials	13,204.34	9,963.31
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,528.51	2,758.00
		2XX	Personal Services - Employee Benefits	114.89	201.12
		5XX	Other Purchased Services	3,214.90	5,552.20
		6XX	Supplies and Materials	1,048.94	2,002.10
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,697.76	5,157.92
		2XX	Personal Services - Employee Benefits	37.71	31.60
		5XX	Other Purchased Services	349.00	5,880.00
		6XX	Supplies and Materials	5,079.09	5,164.07
		810	Dues and Fees	1,131.00	0.00
		8XX	Other Expenditures	5,400.00	1,000.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	5,184.32	5,779.62
		2XX	Personal Services - Employee Benefits	413.72	526.55
		5XX	Other Purchased Services	8,715.00	7,673.80
		6XX	Supplies and Materials	3,425.14	3,768.83



# Trustees' Financial Summary

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0570 White Sulphur Spgs H S

## 01 - General 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			
		1XX	Personal Services - Salaries	9,604.34	9,415.16
		2XX	Personal Services - Employee Benefits	181.11	58.32
		5XX	Other Purchased Services	5,470.40	3,261.30
		6XX	Supplies and Materials	2,717.76	5,703.77
		810	Dues and Fees	1,500.00	0.00
		8XX	Other Expenditures	0.00	1,500.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	2,681.00	7,826.51
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,695.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>725,281.71</u>	<u>783,657.50</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					67,036.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					754,310.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					783,657.50	(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	6,854.18	Less Last Year	11,595.27	(4b)	-4,741.09	
					-4,741.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,948.19	(5)



# Trustees' Financial Summary

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## 30 Meagher County 0570 White Sulphur Spgs H S

### 10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	2,048.14	20,728.53
1113	District Levy - Heavy Motor Vehicles	2.93	1.66
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	239.19	49.30
1190	Penalties and Interest on Taxes	26.43	37.10
1510	Interest Earnings	210.76	0.00
2220	County On-Schedule Trans Reimb	25,634.15	26,061.61
3210	State On-Schedule Trans Reimb	25,634.15	26,061.62
3440	State HB20/SB417 Prop Tax Reimb	20.74	128.54
3444	State School Block Grant	1,099.98	1,108.34
6100	Material Prior Period Revenue Adjustments	0.10	50.00

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

54,916.57      74,226.70

#### 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	7,542.90	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
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	18,033.02	19,627.96
2XX	Personal Services - Employee Benefits	3,206.84	3,370.48
3XX	Purchased Professional and Technical Services	1,191.16	655.30
4XX	Purchased Property Services	4,929.54	3,647.72
5XX	Other Purchased Services	3,601.67	3,198.70
6XX	Supplies and Materials	12,699.01	10,024.13
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	24,219.39	0.00

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

80,843.94      56,809.26



# Trustees' Financial Summary

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0570 White Sulphur Spgs H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						12,388.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74,226.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,809.26	(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)						29,805.55	(5)



# Trustees' Financial Summary

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## 30 Meagher County 0570 White Sulphur Spgs H S

### 11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	23,370.54	19,375.31
1113 District Levy - Heavy Motor Vehicles	30.21	1.54
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	507.67	621.75
1190 Penalties and Interest on Taxes	86.31	76.52
1510 Interest Earnings	2,267.25	3,033.11
1900 Other Revenue from Local Sources	0.00	325.00
3440 State HB20/SB417 Prop Tax Reimb	299.30	154.76

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>26,561.28</u>	<u>23,587.99</u>
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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	35,978.22

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>36,340.72</u>
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### Schedule of Changes Worksheet

Beginning Fund Balance	93,927.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,587.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,340.72	(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)	81,174.40	(5)



# Trustees' Financial Summary

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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	1,355.76	1,450.44
2240	County Retirement Distribution	72,011.74	60,448.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>73,367.50</u>	<u>61,898.75</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	30,197.03	26,950.75
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,223.49	2,022.05
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	593.81
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,530.17	2,220.44
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	1,450.98	2,104.51
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	5,244.59	6,818.69
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,329.96	1,294.57
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,593.38	4,943.99
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,478.57	2,297.15
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,071.71	6,659.58
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	15,481.25
394	State Career & Technical Ed Entitlement - Family & Consu		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,094.39	0.00



# Trustees' Financial Summary

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0570 White Sulphur Spgs H S

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,642.81	0.00
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,693.57	0.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	8.13	288.94
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	176.19	327.34
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	838.32	642.35
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	756.20	776.71
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,088.85	1,121.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>74,418.34</u>	<u>74,543.72</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					44,733.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,898.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					74,543.72	(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)					32,088.37	(5)





# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>366 Energy Cost Relief</b>	
3640 OTO Weatherization & Deferred Maintenance	14,770.00
<b>368 OTO Indian Education Entitlement</b>	
3650 OTO Indian Education for All	4,284.93
<b>397 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	4,384.00
<b>405 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,353.23
<b>407 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,350.05
<b>767 Education Costs for Significant Needs student</b>	
3610 Services for Significant Needs Students	10,000.00
<b>817 Carl Perkins Vocational Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,048.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	58,190.21

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

PRC Program Function Object	2007 Value
<b>397 Vo Ed All Career &amp; Tech Ed Programs</b>	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
5XX Other Purchased Services	900.00
6XX Supplies and Materials	355.96
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
5XX Other Purchased Services	658.76
6XX Supplies and Materials	1,132.28
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	1,337.00
<b>397 Subtotal</b>	4,384.00



# 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	2007 Value
<b>405 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	592.60
2XX Personal Services - Employee Benefits	91.48
3XX Purchased Professional and Technical Services	6,535.97
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,500.00
2XX Personal Services - Employee Benefits	563.54
5XX Other Purchased Services	3,069.64
	14,353.23
<b>405 Subtotal</b>	14,353.23
<b>407 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,415.20
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	134.85
5XX Other Purchased Services	1,800.00
	3,350.05
<b>407 Subtotal</b>	3,350.05
<b>767 Education Costs for Significant Needs student</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	7,420.07
2XX Personal Services - Employee Benefits	2,579.93
	10,000.00
<b>767 Subtotal</b>	10,000.00
<b>817 Carl Perkins Vocational Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	6,958.00
221X Improvement of Instruction Services	
8XX Other Expenditures	90.00



# 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	2007 Value
817 Subtotal	7,048.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      39,135.28

### Schedule of Changes Worksheet

Beginning Fund Balance	8,551.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,190.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,135.28 (3)
Increase/Decrease of Reserve for Inventories	
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00	
Increase/Decrease of Reserve for Encumbrances	
This Year                      3,499.81    Less Last Year                      8,551.08                      (4b)                      -5,051.27	
	-5,051.27 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,554.74 (5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
366 Energy Cost Relief	14,770.00	0.00	14,770.00
368 OTO Indian Education Entitlement	4,284.93	0.00	4,284.93
397 Vo Ed All Career & Tech Ed Programs	4,384.00	4,384.00	0.00
405 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,353.23	14,353.23	0.00
407 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	3,350.05	3,350.05	0.00
767 Education Costs for Significant Needs student	10,000.00	10,000.00	0.00
817 Carl Perkins Vocational Grant	7,048.00	7,048.00	0.00
<b>Total</b>	58,190.21	39,135.28	19,054.93



# Trustees' Financial Summary

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### 17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	1,202.93	1,067.90
1113 District Levy - Heavy Motor Vehicles	1.56	0.08
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	44.46	31.16
1190 Penalties and Interest on Taxes	8.13	5.85
1510 Interest Earnings	255.26	369.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,512.34</b>	<b>1,474.51</b>

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

PRC Program Function Object	2006 Value	2007 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	80.00	2,132.50
2XX Personal Services - Employee Benefits	0.45	16.69
3XX Purchased Professional and Technical Services	175.00	1,461.19
5XX Other Purchased Services	0.00	110.30
6XX Supplies and Materials	0.00	1,738.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>255.45</b>	<b>5,458.96</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	9,238.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,474.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,458.96	(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)	5,254.44	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue		2006 Value	2007 Value
1311	Driver's Education Fees	2,880.00	3,105.00
1510	Interest Earnings	170.20	214.65
3260	State Driver's Education Reimbursement	1,867.92	1,980.00
6100	Material Prior Period Revenue Adjustments	-61.81	14.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4,856.31</u>	<u>5,314.00</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		
1XX	Personal Services - Salaries	3,866.56	3,660.41
2XX	Personal Services - Employee Benefits	25.65	25.20
4XX	Purchased Property Services	108.25	85.41
5XX	Other Purchased Services	896.44	977.17
6XX	Supplies and Materials	387.98	356.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,284.88</u>	<u>5,104.52</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				5,829.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,314.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,104.52	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				6,038.77	(5)



# Trustees' Financial Summary

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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	1,695.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,695.50	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	8,360.73	(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)	8,360.73	(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	17,757.51	17,517.42
1113	District Levy - Heavy Motor Vehicles	22.93	1.40
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	382.57	468.55
1190	Penalties and Interest on Taxes	65.35	59.91
1510	Interest Earnings	969.36	1,406.50
3281	State Technology Aid	4,201.73	4,238.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,399.45</u>	<u>23,692.53</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	6,788.29	253.82
	6XX Supplies and Materials	11,229.03	5,959.85
221X	Improvement of Instruction Services		
	1XX Personal Services - Salaries	3,070.95	4,095.28
	2XX Personal Services - Employee Benefits	1,068.67	1,341.16
	3XX Purchased Professional and Technical Services	0.00	5,500.00
	5XX Other Purchased Services	0.00	447.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>22,156.94</u>	<u>17,597.61</u>



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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						34,187.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,692.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,597.61	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,282.51	(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	133.54	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	133.54	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	396.53	(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)	396.53	(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	7,165.08	7,134.90
1113 District Levy - Heavy Motor Vehicles	9.36	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	202.99	153.00
1130 Tax Title and Property Sales	0.00	0.56
1190 Penalties and Interest on Taxes	19.74	24.07
1510 Interest Earnings	645.86	1,325.08
3440 State HB20/SB417 Prop Tax Reimb	72.96	44.09
3445 State Combined Fund School Block Grant	1,944.06	1,958.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,060.05</b>	<b>10,640.53</b>

### 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	2,847.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>2,847.88</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	29,047.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,640.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,847.88	(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)	36,839.78	(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	333.45	486.13
<b>645 Howard &amp; Mary Zehntner Scholarship</b>		
1510 Interest Earnings	0.00	1,135.51
1510 Interest Earnings	780.17	0.00
<b>645 Subtotal</b>	<u>780.17</u>	<u>1,135.51</u>

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

<u>1,113.62</u>	<u>1,621.64</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		
870 Student Scholarships	300.00	0.00
<b>645 Howard &amp; Mary Zehntner Scholarship Fund</b>		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	600.00	0.00

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

<u>900.00</u>	<u>0.00</u>
---------------	-------------

## Schedule of Changes Worksheet

Beginning Fund Balance	38,835.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,621.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,456.86	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	376.02	527.02
1700	Student Extracurricular Activity Receipts	0.00	123,976.71
1900	Other Revenue from Local Sources	119,486.48	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>119,862.50</u>	<u>124,503.73</u>

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	116,881.17	116,267.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>116,881.17</u>	<u>116,267.18</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		59,330.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		124,503.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		116,267.18	(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)		67,566.94	(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	31,507.06	33,861.54
XX	39X 1XXX	112 Certified Teacher Staff Salaries	97,235.66	105,054.97
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	194,288.57	201,584.72
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	7,728.63	4,966.34
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	28,403.89	0.00
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	24,219.39	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	12,898.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,898.80

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,299.30
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,574.17
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,224.87
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: 100%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	46,772.12	0.00	0.00	0.00	
280	1XXX	2XX	7,999.73	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	261.84	0.00	0.00	0.00	
280	1XXX	6XX	198.05	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	993.13	0.00	0.00	0.00	
<b>Totals</b>			56,224.87	0.00	0.00	0.00	56,224.87



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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	7,267.69	0.00	0.00	0.00	7,267.69
Land Improvements	57,272.16	0.00	0.00	0.00	57,272.16
Buildings	123,080.57	0.00	1,900.00	0.00	124,980.57
Machinery And Equipment	209,089.55	0.00	35,978.22	27,541.50	217,526.27
Totals at historical cost	396,709.97	0.00	37,878.22	27,541.50	407,046.69
Less Accumulated depreciation for:					
Improvement Accum	19,516.43	0.00	4,608.21	0.00	24,124.64
Building Accum	44,240.78	0.00	11,363.67	0.00	55,604.45
Machinery And Equipment Accum	139,936.67	0.00	27,864.06	48,377.96	119,422.77
Total accumulated depreciation	203,693.88	0.00	43,835.94	48,377.96	199,151.86
Governmental activities, capital assets, net	193,016.09	0.00	-5,957.72	-20,836.46	207,894.83

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	15,014.56	0.00	0.00
General Administration (23XX)	490.92	0.00	0.00
Financial Administration (25XX)	780.73	0.00	0.00
Operations and Maintenance (26XX)	1,388.81	0.00	0.00
Transportation (27XX)	20,021.29	0.00	0.00
Total Depreciation for FY2007	37,696.31	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-
<b>Governmental Activities *</b>							
Compensated	40,271.92	6,178.83	0.00	0.00	46,450.75	0.00	46,450.75
Total Governmental Activity							
Long-Term Liabilities	40,271.92	6,178.83	0.00	0.00	46,450.75	0.00	46,450.75

\* 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.