



Trustees' Financial Summary

FY2007-08

Submit ID: 0569-94367251

**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: Dewey Skelton

(Signature)

(Date)

County Superintendent: Helen Hanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY08 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
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	
119	Rowland Reading Grant	LOCAL		
125	Ringling School Closure	LOCAL	Local	
138	Gifted and Talented	STATE	30-0569-13-08	State
167	Title IV Safe and Drug-Free Schools	FEDERAL	30-0569-16-07	84.186A
168	Safe & Drug-Free Schools	FEDERAL	30-0569-16-08	84.186A
306	Forest Reserve	STATE	State	
307	Medicaid (MAC)	STATE	State	
309	IDEA-B (Trans from Coop)	FEDERAL	2596977707ALLC	84.027A
361	State OTO Capital Invest & Deferred Maintenance	STATE	Entitlement	state
367	State OTO Indian Education for All	STATE	Entitlement	state
369	State OTO FullTime Kindergarten Startup	STATE	Entitlement	state
371	IDEA-B (Trans from Coop)	FEDERAL	2596977906ALLC	84.027A
373	IDEA-B (Trans from Coop)	FEDERAL	2596977907ALLC	84.027A
404	Rural Low Income (Title VI-B-2)	FEDERAL	S358A040555	84.358B
406	Rural Low Income (Title VI-B-2)	FEDERAL	S358A060555	84.358B
408	Rural Low Income (Title VI-B-2)	FEDERAL	S358A060555	84.358B
410	Rural Low Income (Title VI-B-2)	FEDERAL	S358A070555	84.358B
417	Bilingual Education	FEDERAL	5409454107	84.003
418	Bilingual Education	FEDERAL	540945108	84.003
680	Education Data Systems	STATE	State	
731	Title I Improving Basic Programs	FEDERAL	30-0569-31-07	84.010A
831	Title I, Part A, Improving Basic Programs	FEDERAL	30-0569-31-08	84.010A
839	Title V, Part A, Innovative Programs	FEDERAL	30-0569-39-08	84.298



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,401.91	14,948.72	105,136.94	3,245.29
02	Taxes Receivable - Real and Personal (120-149)	21,919.21	774.65	1,424.66	
03	Taxes Receivable - Protested (150-159)	51,416.64	1,252.08	3,077.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				98.22
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	173,737.76	16,975.45	109,639.22	3,343.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	73,335.85	2,026.73	4,502.28	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	73,335.85	2,026.73	4,502.28	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	17,675.32	79.20		
48	Fund Balance for Budget (961-970)	82,726.59	14,869.52	105,136.94	3,343.51
52	TOTAL FUND BALANCE/EQUITY	100,401.91	14,948.72	105,136.94	3,343.51
53	TOTAL LIABILITIES AND FUND BALANCE	173,737.76	16,975.45	109,639.22	3,343.51



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		52,488.86	129,829.01	
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	37,567.52	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		57,011.62	167,396.53	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			331.82	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			331.82	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,424.51	
48	Fund Balance for Budget (961-970)		57,011.62	160,640.20	
52	TOTAL FUND BALANCE/EQUITY		57,011.62	167,064.71	
53	TOTAL LIABILITIES AND FUND BALANCE		57,011.62	167,396.53	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,557.86
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				9,557.86
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)				9,557.86
52	TOTAL FUND BALANCE/EQUITY				9,557.86
53	TOTAL LIABILITIES AND FUND BALANCE				9,557.86



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	46,338.39	1,981.09		
02	Taxes Receivable - Real and Personal (120-149)	807.08			
03	Taxes Receivable - Protested (150-159)	2,042.27			
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	49,187.74	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)	2,849.35			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,849.35			
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)	46,338.39	1,981.09		
52	TOTAL FUND BALANCE/EQUITY	46,338.39	1,981.09		
53	TOTAL LIABILITIES AND FUND BALANCE	49,187.74	1,981.09		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		43,454.40		
02	Taxes Receivable - Real and Personal (120-149)		416.71		
03	Taxes Receivable - Protested (150-159)		972.74		
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		44,843.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,389.45		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,389.45		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		43,454.40		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		43,454.40		
53	TOTAL LIABILITIES AND FUND BALANCE		44,843.85		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service 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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (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)				
41	Unrestricted Net Assets (940)				
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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,240.65			
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	1,240.65			
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)				
45	Assets Held in Trusts	1,240.65			
52	TOTAL FUND BALANCE/EQUITY	1,240.65			
53	TOTAL LIABILITIES AND FUND BALANCE	1,240.65			



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Balance Sheet

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)				10,106.53
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				10,106.53
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				10,106.53
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				10,106.53
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				10,106.53



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	390,822.05	389,376.06
1112 District Levy - Personal Property	0.00	174.67
1113 District Levy - Heavy Motor Vehicles	48.22	26.72
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,924.91	7,047.31
1190 Penalties and Interest on Taxes	2,015.52	1,177.73
1510 Interest Earnings	4,824.77	4,211.91
3110 Direct State Aid	446,879.50	452,624.73
3111 Quality Educator	35,506.00	54,356.54
3112 At Risk Student	9,989.58	9,583.63
3113 Indian Education For All	4,059.60	3,937.20
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	33,192.66	29,859.06
3120 State Guaranteed Tax Base Aid	96,052.79	114,502.86
3440 State HB20/SB417 Prop Tax Reimb	2,730.98	1,335.30
3444 State School Block Grant	73,524.67	74,083.46
5300 Operating Transfers from Other Funds	0.00	120.17
6100 Material Prior Period Revenue Adjustments	1,647.98	1,728.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,118,419.23	1,144,145.45

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	501,555.74	494,829.02
2XX Personal Services - Employee Benefits	64,955.87	64,811.63
3XX Purchased Professional and Technical Services	7,902.35	1,361.74
4XX Purchased Property Services	54.00	1,129.69
5XX Other Purchased Services	945.00	307.25
6XX Supplies and Materials	38,676.21	25,606.11
21XX Support Services - Students		
1XX Personal Services - Salaries	16,809.78	25,936.87
2XX Personal Services - Employee Benefits	2,048.54	2,117.58
3XX Purchased Professional and Technical Services	1,246.59	0.00
5XX Other Purchased Services	67.85	85.43
6XX Supplies and Materials	149.49	105.20
222X Educational Media Services		
1XX Personal Services - Salaries	45,998.12	41,232.42
2XX Personal Services - Employee Benefits	6,508.16	4,873.23
5XX Other Purchased Services	216.87	295.38
6XX Supplies and Materials	2,736.08	2,458.11



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	13,315.21	16,065.61
			2XX Personal Services - Employee Benefits	26,727.30	17,036.26
			3XX Purchased Professional and Technical Services	6,905.69	13,801.74
			5XX Other Purchased Services	2,892.40	4,273.60
			6XX Supplies and Materials	1,333.12	991.79
			810 Dues and Fees	2,181.00	0.00
			8XX Other Expenditures	0.00	2,007.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	44,540.86	52,753.22
			2XX Personal Services - Employee Benefits	24,253.07	25,439.05
			3XX Purchased Professional and Technical Services	1,328.60	820.00
			4XX Purchased Property Services	0.00	420.00
			5XX Other Purchased Services	278.72	938.93
			6XX Supplies and Materials	2,622.69	1,413.53
25XX Support Services - Business					
			1XX Personal Services - Salaries	16,052.93	18,233.60
			2XX Personal Services - Employee Benefits	2,456.86	2,669.22
			3XX Purchased Professional and Technical Services	2,614.51	2,041.00
			5XX Other Purchased Services	1,295.82	1,904.28
			6XX Supplies and Materials	1,622.13	1,784.57
			8XX Other Expenditures	0.00	150.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	59,406.30	67,490.16
			2XX Personal Services - Employee Benefits	18,460.10	19,649.64
			3XX Purchased Professional and Technical Services	954.15	0.00
			4XX Purchased Property Services	75,776.09	99,272.91
			5XX Other Purchased Services	10,725.39	8,374.53
			6XX Supplies and Materials	7,711.62	13,485.70
			7XX Property and Equipment Acquisition	12,993.00	0.00
			810 Dues and Fees	370.50	0.00
			8XX Other Expenditures	0.00	293.00
27XX Student Transportation Services					
			1XX Personal Services - Salaries	1,384.31	1,083.02
			2XX Personal Services - Employee Benefits	104.70	82.68
			5XX Other Purchased Services	330.20	608.61
			6XX Supplies and Materials	764.96	1,306.78
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	17,047.98
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	53,574.52	58,910.26
			2XX Personal Services - Employee Benefits	9,527.91	9,235.70



Trustees' Financial Summary

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**30 Meagher County
0569 White Sulphur Spgs Elem**

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	280	Special Education - Local and State			
		1XXX Instruction			
			5XX Other Purchased Services	122.01	164.90
			6XX Supplies and Materials	27.85	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	2,140.76	1,938.70
	360	State Gifted & Talented Reimbursement			
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	40.58
			2XX Personal Services - Employee Benefits	0.00	0.30
			6XX Supplies and Materials	0.00	545.35
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	466.25
	365	OTO Indian Education for All			
		1XXX Instruction			
			1XX Personal Services - Salaries	480.00	0.00
			2XX Personal Services - Employee Benefits	4.13	0.00
			5XX Other Purchased Services	347.50	3,909.44
			6XX Supplies and Materials	2,188.57	1,657.75
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	66.75	29.75
			6XX Supplies and Materials	350.00	0.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	27.87	0.00
			5XX Other Purchased Services	603.78	0.00
	720	School Sponsored Athletics			
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	699.43	2,804.28
			2XX Personal Services - Employee Benefits	55.23	236.35
			5XX Other Purchased Services	108.00	480.00
			6XX Supplies and Materials	147.35	3,496.03
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	7,139.28	7,396.00
			2XX Personal Services - Employee Benefits	281.01	238.87
			5XX Other Purchased Services	2,555.70	2,087.00
			6XX Supplies and Materials	2,205.48	338.61
	910	Food Services			
		31XX Food Services			
			6XX Supplies and Materials	11,381.78	9,985.80



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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,123,307.79	1,160,549.99
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Schedule Of Changes Worksheet

Beginning Fund Balance		131,102.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,144,145.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,160,549.99 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 17,675.32 Less Last Year 31,971.46 (4b) -14,296.14		
		-14,296.14 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		100,401.91 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	11,595.79	15,680.01
1112 District Levy - Personal Property	0.00	7.04
1113 District Levy - Heavy Motor Vehicles	1.44	1.08
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	34.93	173.99
1190 Penalties and Interest on Taxes	30.87	41.62
1510 Interest Earnings	0.00	172.44
2220 County On-Schedule Trans Reimb	29,787.14	23,788.25
3210 State On-Schedule Trans Reimb	29,787.15	23,788.25
3440 State HB20/SB417 Prop Tax Reimb	55.20	36.56
3444 State School Block Grant	1,669.08	1,681.77
6100 Material Prior Period Revenue Adjustments	50.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,011.60	65,371.01

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,787.95	12,917.73
2XX Personal Services - Employee Benefits	1,326.97	1,479.00
25XX Support Services - Business		
1XX Personal Services - Salaries	5,351.03	4,869.57
2XX Personal Services - Employee Benefits	819.02	710.34
27XX Student Transportation Services		
1XX Personal Services - Salaries	19,631.83	18,248.75
2XX Personal Services - Employee Benefits	3,934.24	3,505.48
3XX Purchased Professional and Technical Services	655.30	591.70
4XX Purchased Property Services	3,647.70	2,269.46
5XX Other Purchased Services	10,743.03	14,011.48
6XX Supplies and Materials	10,263.70	13,152.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,160.77	71,756.38



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30 Meagher County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						21,254.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,371.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						71,756.38	(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	79.20	Less Last Year	0.00	(4b)		79.20	
						79.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,948.72	(5)



Trustees' Financial Summary

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30 Meagher County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	20,056.44	26,502.91
1112 District Levy - Personal Property	0.00	11.99
1113 District Levy - Heavy Motor Vehicles	2.48	1.83
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,002.32	538.22
1190 Penalties and Interest on Taxes	116.99	74.46
1510 Interest Earnings	3,483.80	3,196.35
1900 Other Revenue from Local Sources	325.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	140.15	91.69
6100 Material Prior Period Revenue Adjustments	0.00	1,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,127.18	31,667.45

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	362.50	0.00
7XX Property and Equipment Acquisition	35,978.23	19,438.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,340.73	19,438.87

Schedule Of Changes Worksheet

Beginning Fund Balance	92,908.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,667.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,438.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	105,136.94	(5)



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30 Meagher County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1611 National School Lunch Program	24,786.66	22,450.85
1612 School Breakfast Program	3,726.40	2,958.00
1623 Milk Sales	1,307.50	950.00
1632 Daily Adult Sales	3,089.65	4,589.35
1900 Other Revenue from Local Sources	1,357.35	323.75
3220 State Food Services Match	84.88	98.22
4550 Federal Child Nutrition	59,184.19	61,569.55
5200 Sale or Compensation for Loss of Assets	779.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,316.14	92,939.72

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	34,395.80	34,266.39
2XX Personal Services - Employee Benefits	12,441.21	12,771.48
3XX Purchased Professional and Technical Services	375.00	36.50
5XX Other Purchased Services	19,430.83	19,673.51
6XX Supplies and Materials	31,158.67	28,045.49
8XX Other Expenditures	90.00	90.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	97,891.51	94,883.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						5,287.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,939.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,883.37 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,343.51 (5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,188.06	1,705.05
2240 County Retirement Distribution	134,870.01	110,390.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	137,058.07	112,095.74

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	95,878.55	71,558.65
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,373.62	3,971.09
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	660.95	1,162.98
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,799.94	6,080.23
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,052.80	3,518.31
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,739.12	7,277.16
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,100.07	3,467.61
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,293.99	8,773.84
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,663.73	2,349.07
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,715.48	8,357.39
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11.46	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	414.27	432.19
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	536.22	712.75
910 Food Services		
31XX Food Services		



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

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,679.72	4,739.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	142,919.92	122,400.88

Schedule Of Changes Worksheet

Beginning Fund Balance	67,316.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112,095.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	122,400.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		57,011.62 (5)



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

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

PRC Revenue	2008 Value
112 Summer Reading Program	
1900 Other Revenue from Local Sources	2,241.26
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	1.00
117 Playground Fund	
1510 Interest Earnings	60.28
119 Rowland Reading Grant	
1900 Other Revenue from Local Sources	250.00
125 Ringling School Closure	
5700 Resources Transferred from Other School Districts or Cooperatives	23,884.03
138 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	738.92
167 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	666.25
168 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,910.00
306 Forest Reserve	
4100 Federal Miscellaneous Grants - Direct from Feds	67.37
307 Medicaid (MAC)	
3357 Montana Administrative Claiming Reimbursement	9,408.79
309 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,644.58
361 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	67,430.88
367 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,874.60
369 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	8,646.36
373 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	6,822.69
408 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	863.23
410 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,604.56
417 Bilingual Education	
5700 Resources Transferred from Other School Districts or Cooperatives	10.31
418 Bilingual Education	



Trustees' Financial Summary

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0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
418 Bilingual Education	
5700 Resources Transferred from Other School Districts or Cooperatives	1,982.65
680 Education Data Systems	
3680 K-12 Education Data Systems	566.06
731 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	2,878.67
831 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	118,701.26
839 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	781.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	259,034.75

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

PRC Program Function Object	2008 Value
112 Summer Reading Program	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	1,705.73
2XX Personal Services - Employee Benefits	270.67
5XX Other Purchased Services	264.86
112 Subtotal	2,241.26
113 Town Pump (Reading Grant)	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	164.56
116 Indirect Cost Pool	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	0.40
457 IDEA Preschool	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.60
116 Subtotal	1.00
117 Playground Fund	
890 Other Community Services	
33XX Community Services	



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

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

PRC Program Function Object	2008 Value
117 Playground Fund	
890 Other Community Services	
33XX Community Services	
4XX Purchased Property Services	50.00
6XX Supplies and Materials	303.97
	353.97
117 Subtotal	
119 Rowland Reading Grant	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	250.00
	250.00
138 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	40.59
2XX Personal Services - Employee Benefits	4.30
6XX Supplies and Materials	545.35
221X Improvement of Instruction Services	
5XX Other Purchased Services	148.68
	738.92
138 Subtotal	
167 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	666.25
	666.25
168 Safe & Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	724.23
6XX Supplies and Materials	814.60
221X Improvement of Instruction Services	
5XX Other Purchased Services	370.05
6XX Supplies and Materials	1,001.12
	2,910.00
168 Subtotal	
309 IDEA-B (Trans from Coop)	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	3,142.44
2XX Personal Services - Employee Benefits	502.14
	3,644.58
309 Subtotal	
367 State OTO Indian Education for All	



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

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

PRC Program Function Object	2008 Value
367 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,667.00
373 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	5,978.85
21XX Support Services - Students	
5XX Other Purchased Services	843.84
373 Subtotal	6,822.69
404 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	92.81
408 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	684.11
2XX Personal Services - Employee Benefits	109.71
6XX Supplies and Materials	69.41
408 Subtotal	863.23
410 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,455.06
2XX Personal Services - Employee Benefits	359.56
3XX Purchased Professional and Technical Services	216.00
6XX Supplies and Materials	163.30
21XX Support Services - Students	
5XX Other Purchased Services	215.64
6XX Supplies and Materials	195.00
410 Subtotal	3,604.56
417 Bilingual Education	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	10.31
418 Bilingual Education	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	



Trustees' Financial Summary

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**30 Meagher County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
418 Bilingual Education	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	1,982.65
731 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,837.84
2XX Personal Services - Employee Benefits	215.84
6XX Supplies and Materials	367.89
21XX Support Services - Students	
5XX Other Purchased Services	457.10
731 Subtotal	2,878.67
831 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	88,652.90
2XX Personal Services - Employee Benefits	19,463.77
6XX Supplies and Materials	7,386.31
21XX Support Services - Students	
5XX Other Purchased Services	3,198.28
831 Subtotal	118,701.26
839 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	781.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	148,374.72



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						55,432.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						259,034.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						148,374.72	(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	6,424.51	Less Last Year	5,451.95	(4b)		972.56	
						972.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						167,064.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
112 Summer Reading Program	2,241.26	2,241.26	0.00
113 Town Pump (Reading Grant)	0.00	164.56	-164.56
114 P & M Charities (Reading Grant)	1,000.00	0.00	1,000.00
116 Indirect Cost Pool	1.00	1.00	0.00
117 Playground Fund	60.28	353.97	-293.69
119 Rowland Reading Grant	250.00	250.00	0.00
125 Ringling School Closure	23,884.03	0.00	23,884.03
138 Gifted and Talented	738.92	738.92	0.00
167 Title IV Safe and Drug-Free Schools	666.25	666.25	0.00
168 Safe & Drug-Free Schools	2,910.00	2,910.00	0.00
306 Forest Reserve	67.37	0.00	67.37
307 Medicaid (MAC)	9,408.79	0.00	9,408.79
309 IDEA-B (Trans from Coop)	3,644.58	3,644.58	0.00
361 State OTO Capital Invest & Deferred Maintenance	67,430.88	0.00	67,430.88
367 State OTO Indian Education for All	1,874.60	1,667.00	207.60
369 State OTO FullTime Kindergarten Startup	8,646.36	0.00	8,646.36
373 IDEA-B (Trans from Coop)	6,822.69	6,822.69	0.00
404 Rural Low Income (Title VI-B-2)	0.00	92.81	-92.81
408 Rural Low Income (Title VI-B-2)	863.23	863.23	0.00
410 Rural Low Income (Title VI-B-2)	3,604.56	3,604.56	0.00
417 Bilingual Education	10.31	10.31	0.00
418 Bilingual Education	1,982.65	1,982.65	0.00



Trustees' Financial Summary

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

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
680 Education Data Systems	566.06	0.00	566.06
731 Title I Improving Basic Programs	2,878.67	2,878.67	0.00
831 Title I, Part A, Improving Basic Programs	118,701.26	118,701.26	0.00
839 Title V, Part A, Innovative Programs	781.00	781.00	0.00
Total	259,034.75	148,374.72	110,660.03



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2007 Value	2008 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	120.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	120.17

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	120.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	9,557.86	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	15,939.78	15,692.41
1112 District Levy - Personal Property	0.00	7.04
1113 District Levy - Heavy Motor Vehicles	1.94	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	383.28	271.98
1123 Coal Gross Proceeds	0.00	1.08
1190 Penalties and Interest on Taxes	78.97	57.75
1510 Interest Earnings	1,778.91	1,513.06
3281 State Technology Aid	5,854.39	1,093.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,037.27	18,636.41

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	135.00	3,873.25
6XX Supplies and Materials	10,491.53	3,868.35
8XX Other Expenditures	0.00	25.00
21XX Support Services - Students		
8XX Other Expenditures	0.00	32.82
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	4,095.28	7,222.91
2XX Personal Services - Employee Benefits	1,341.15	2,275.74
3XX Purchased Professional and Technical Services	5,500.00	0.00
5XX Other Purchased Services	447.50	0.00
6XX Supplies and Materials	0.00	1,735.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,010.46	19,033.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						46,735.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,636.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,033.07 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,338.39 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2007 Value	2008 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	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)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	7,472.85	7,466.03
1112 District Levy - Personal Property	0.00	3.35
1113 District Levy - Heavy Motor Vehicles	0.92	5.39
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	303.37	134.17
1123 Coal Gross Proceeds	0.00	0.51
1190 Penalties and Interest on Taxes	37.14	22.94
1510 Interest Earnings	1,237.47	1,248.76
3440 State HB20/SB417 Prop Tax Reimb	35.58	12.00
3445 State Combined Fund School Block Grant	3,444.32	3,470.50
6100 Material Prior Period Revenue Adjustments	1,792.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,323.65	12,363.65

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	2,847.87	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	6,027.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,847.87	6,027.95



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						37,118.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,363.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,027.95 (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)						43,454.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	89.50	14.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89.50	14.66

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

PRC Program Function Object	2007 Value	2008 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	38.00	33.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38.00	33.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,258.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33.00	(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)	1,240.65	(5)



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Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	36,785.04	38,800.49
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	583,532.43	557,831.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	21,333.66	16,188.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	100.00	100.00
XX	XXX 26XX 41X	Energy Utility Services	51,765.86	77,601.73
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	23,075.93
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,180.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,180.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,393.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,260.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	70,249.56
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	58,910.26	0.00	0.00	0.00
280	1XXX	2XX	9,235.70	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	164.90	0.00	0.00	0.00
280	1XXX	6XX	0.00	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	1,938.70	0.00	0.00	0.00
Totals			70,249.56	0.00	0.00	70,249.56

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 FY08.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	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	215,471.26	0.00	17,047.98	0.00	232,519.24
Machinery and Equipment	235,033.75	-22,284.85	35,978.22	35,181.50	213,545.62
Totals at Historical Cost	558,449.00	-22,284.85	53,026.20	35,181.50	554,008.85
Less Accumulated Depreciation For:					
Improvement Accum	38,392.94	-3,284.24	5,039.68	0.00	40,148.38
Building Accum	112,909.29	-1,922.54	9,323.88	0.00	120,310.63
Machinery and Equipment Accum	124,246.57	-17,135.53	35,978.23	35,181.50	107,907.77
Total Accumulated Depreciation	275,548.80	-22,342.31	50,341.79	35,181.50	268,366.78
Governmental Activities, Capital Assets, net	282,900.20	57.46	2,684.41	0.00	285,642.07

* 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 FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	13,351.95	0.00	0.00
School Administration (24XX)	1,481.00	0.00	0.00
Financial Administration (25XX)	6,636.18	0.00	0.00
Operations and Maintenance (26XX)	15,520.89	0.00	0.00
Transportation (27XX)	70,917.75	0.00	0.00
Total Depreciation for FY2008	107,907.77	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Compensated Absences	75,057.01	10,081.82	0.00	0.00	85,138.83	0.00	85,138.83
Total Governmental Activity Long-Term Liabilities	75,057.01	10,081.82	0.00	0.00	85,138.83	0.00	85,138.83

* 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.