



Trustees' Financial Summary

FY2007-08

Submit ID: 0570-20288638

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: 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 #
308	Medicaid	STATE	State	State
362	State OTO Capital Invest & Deferred Maintenance	STATE	Entitlement	state
368	State OTO Indian Education for All	STATE	Entitlement	state
398	Vo Ed All Career & Tech Ed Programs	STATE	State	State
405	Rural Low Income (Title VI-B-2)	FEDERAL	S358A040598	84.358B
407	Rural Low Income (Title VI-B-2)	FEDERAL	S358A050598	84.358B
409	Rural Low Income (Title VI-B-2)	FEDERAL	S358A060598	84.358B
645	Howard & Mary Zehntner Scholarship	LOCAL	Local	
681	Education Data System	STATE	State	
818	Vo Ed Carl Perkins Basic Grant	FEDERAL	30-0570-81-08BG	84.048A



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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)	7,705.32	23,326.46	91,708.45	
02	Taxes Receivable - Real and Personal (120-149)	12,476.32	548.38	962.45	
03	Taxes Receivable - Protested (150-159)	88,899.74	3,865.71	6,556.02	
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	109,081.38	27,740.55	99,226.92	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	101,376.06	4,414.09	7,518.47	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	101,376.06	4,414.09	7,518.47	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,778.09	79.21		
48	Fund Balance for Budget (961-970)	5,927.23	23,247.25	91,708.45	
52	TOTAL FUND BALANCE/EQUITY	7,705.32	23,326.46	91,708.45	
53	TOTAL LIABILITIES AND FUND BALANCE	109,081.38	27,740.55	99,226.92	



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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)		47,520.87	67,195.68	4,496.23
02	Taxes Receivable - Real and Personal (120-149)				168.81
03	Taxes Receivable - Protested (150-159)				704.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,006.74	3,413.06	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		49,527.61	70,608.74	5,369.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			15.83	873.52
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			15.83	873.52
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,487.55	
48	Fund Balance for Budget (961-970)		49,527.61	66,105.36	4,496.23
52	TOTAL FUND BALANCE/EQUITY		49,527.61	70,592.91	4,496.23
53	TOTAL LIABILITIES AND FUND BALANCE		49,527.61	70,608.74	5,369.75



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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)	4,086.67			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)	1,963.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,049.67			8,360.73
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)	6,049.67			8,360.73
52	TOTAL FUND BALANCE/EQUITY	6,049.67			8,360.73
53	TOTAL LIABILITIES AND FUND BALANCE	6,049.67			8,360.73



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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)	39,474.85	396.53		
02	Taxes Receivable - Real and Personal (120-149)	642.65			
03	Taxes Receivable - Protested (150-159)	5,061.31			
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	45,178.81	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)	5,703.96			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,703.96			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	306.36			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	39,168.49	396.53		
52	TOTAL FUND BALANCE/EQUITY	39,474.85	396.53		
53	TOTAL LIABILITIES AND FUND BALANCE	45,178.81	396.53		



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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)		41,276.73		
02	Taxes Receivable - Real and Personal (120-149)		280.02		
03	Taxes Receivable - Protested (150-159)		2,057.10		
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		43,613.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,337.12		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,337.12		
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)		41,276.73		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		41,276.73		
53	TOTAL LIABILITIES AND FUND BALANCE		43,613.85		



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Balance Sheet

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)	40,268.05		75,994.07	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	40,268.05		75,994.07	
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	40,268.05		75,994.07	
52	TOTAL FUND BALANCE/EQUITY	40,268.05		75,994.07	
53	TOTAL LIABILITIES AND FUND BALANCE	40,268.05		75,994.07	



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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)	21,730.91	3,428.94		38,748.12
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	21,730.91	3,428.94		38,748.12
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	21,730.91	3,428.94		38,748.12
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	21,730.91	3,428.94		38,748.12
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	21,730.91	3,428.94		38,748.12



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



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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	311,863.17	311,068.50
1112 District Levy - Personal Property	0.00	166.95
1113 District Levy - Heavy Motor Vehicles	24.90	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,998.76	6,952.88
1123 Coal Gross Proceeds	0.00	13.75
1190 Penalties and Interest on Taxes	1,080.66	661.05
1510 Interest Earnings	2,014.72	0.00
3110 Direct State Aid	331,475.76	330,230.41
3111 Quality Educator	21,678.00	32,949.71
3112 At Risk Student	3,391.00	3,407.04
3113 Indian Education For All	1,836.00	1,754.40
3115 State Spec Ed Allowable Cost Pymt to Districts	21,107.93	23,355.77
3120 State Guaranteed Tax Base Aid	0.00	31,287.36
3440 State HB20/SB417 Prop Tax Reimb	2,490.91	1,041.64
3444 State School Block Grant	48,332.16	48,699.48
6100 Material Prior Period Revenue Adjustments	1,016.45	433.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	754,310.42	792,022.49

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	212,052.75	228,177.14
2XX Personal Services - Employee Benefits	24,244.27	14,721.24
3XX Purchased Professional and Technical Services	2,480.37	1,735.66
4XX Purchased Property Services	54.85	684.77
5XX Other Purchased Services	689.11	820.74
6XX Supplies and Materials	23,513.30	16,923.69
7XX Property and Equipment Acquisition	0.00	5,799.00
8XX Other Expenditures	237.50	191.00
21XX Support Services - Students		
1XX Personal Services - Salaries	14,319.42	10,023.30
2XX Personal Services - Employee Benefits	1,744.93	1,203.99
3XX Purchased Professional and Technical Services	354.86	0.00
5XX Other Purchased Services	233.81	437.43
6XX Supplies and Materials	677.44	115.37
222X Educational Media Services		
1XX Personal Services - Salaries	15,332.70	23,054.73
2XX Personal Services - Employee Benefits	2,220.34	2,480.44
5XX Other Purchased Services	216.85	257.09



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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				
		22XX Educational Media Services			
			6XX Supplies and Materials	5,377.98	4,862.34
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	6,657.64	12,933.52
			2XX Personal Services - Employee Benefits	13,363.88	15,981.75
			3XX Purchased Professional and Technical Services	3,321.96	5,037.48
			5XX Other Purchased Services	3,366.96	2,495.42
			6XX Supplies and Materials	1,490.03	781.66
			8XX Other Expenditures	1,583.00	1,400.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	48,129.62	46,894.64
			2XX Personal Services - Employee Benefits	3,195.71	4,586.64
			3XX Purchased Professional and Technical Services	2,500.65	1,001.04
			5XX Other Purchased Services	892.44	1,704.86
			6XX Supplies and Materials	2,854.70	2,214.80
			7XX Property and Equipment Acquisition	0.00	5,000.00
			8XX Other Expenditures	634.00	616.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,721.48	4,491.26
			2XX Personal Services - Employee Benefits	722.68	645.76
			3XX Purchased Professional and Technical Services	1,719.50	1,898.00
			5XX Other Purchased Services	964.70	1,478.15
			6XX Supplies and Materials	2,245.52	573.92
			8XX Other Expenditures	0.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	41,418.65	39,309.50
			2XX Personal Services - Employee Benefits	11,785.92	10,966.16
			3XX Purchased Professional and Technical Services	1,619.06	0.00
			4XX Purchased Property Services	47,255.86	52,789.02
			5XX Other Purchased Services	7,724.37	7,214.74
			6XX Supplies and Materials	9,678.65	13,695.34
			7XX Property and Equipment Acquisition	1,900.00	0.00
			8XX Other Expenditures	269.50	143.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,994.08	348.70
			2XX Personal Services - Employee Benefits	190.98	31.04
			5XX Other Purchased Services	915.71	1,328.20
			6XX Supplies and Materials	565.42	703.59
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	3,781.65
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	46,772.12	40,788.90



Trustees' Financial Summary

FY2007-08

Submit ID: 0570-20288638

30 Meagher County
0570 White Sulphur Spgs H S

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			
			2XX Personal Services - Employee Benefits	7,999.73	6,523.49
			5XX Other Purchased Services	261.84	233.41
			6XX Supplies and Materials	198.05	526.56
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	993.13	941.70
	365	OTO Indian Education for All			
		1XXX Instruction			
			5XX Other Purchased Services	347.50	885.28
			6XX Supplies and Materials	1,188.50	780.72
		222X Educational Media Services			
			6XX Supplies and Materials	300.00	0.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			1XX Personal Services - Salaries	105,054.57	112,238.33
			2XX Personal Services - Employee Benefits	9,664.09	9,638.69
			4XX Purchased Property Services	0.00	256.69
			5XX Other Purchased Services	220.64	277.81
			6XX Supplies and Materials	9,963.31	8,276.11
	710	School Sponsored Extracurricular Activities			
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,758.00	4,525.48
			2XX Personal Services - Employee Benefits	201.12	378.88
			5XX Other Purchased Services	5,552.20	6,456.82
			6XX Supplies and Materials	2,002.10	2,203.83
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,157.92	6,209.41
			2XX Personal Services - Employee Benefits	31.60	45.40
			5XX Other Purchased Services	5,880.00	201.50
			6XX Supplies and Materials	5,164.07	3,183.57
			810 Dues and Fees	0.00	1,071.00
			8XX Other Expenditures	1,000.00	6,600.00
	720	School Sponsored Athletics			
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,779.62	4,303.09
			2XX Personal Services - Employee Benefits	526.55	350.38
			5XX Other Purchased Services	7,673.80	6,298.94
			6XX Supplies and Materials	3,768.83	2,660.26
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	9,415.16	13,562.49
			2XX Personal Services - Employee Benefits	58.32	97.67
			5XX Other Purchased Services	3,261.30	3,019.00



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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
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	5,703.77	6,163.97
810 Dues and Fees	0.00	1,500.00
8XX Other Expenditures	1,500.00	0.00
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	7,826.51	10,306.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	783,657.50	812,189.27

Schedule Of Changes Worksheet

Beginning Fund Balance		32,948.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		792,022.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		812,189.27	(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	1,778.09		
Less Last Year	6,854.18	(4b)	-5,076.09
			-5,076.09 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,705.32	(5)



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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	20,728.53	14,757.84
1112 District Levy - Personal Property	0.00	7.93
1113 District Levy - Heavy Motor Vehicles	1.66	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	49.30	485.84
1123 Coal Gross Proceeds	0.00	0.65
1190 Penalties and Interest on Taxes	37.10	35.31
1510 Interest Earnings	0.00	494.46
2220 County On-Schedule Trans Reimb	26,061.61	18,440.08
3210 State On-Schedule Trans Reimb	26,061.62	18,440.08
3440 State HB20/SB417 Prop Tax Reimb	128.54	46.00
3444 State School Block Grant	1,108.34	1,116.76
6100 Material Prior Period Revenue Adjustments	50.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,226.70	53,824.95

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	12,917.65
2XX Personal Services - Employee Benefits	1,326.97	1,479.09
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	19,627.96	18,245.97
2XX Personal Services - Employee Benefits	3,370.48	3,058.45
3XX Purchased Professional and Technical Services	655.30	591.70
4XX Purchased Property Services	3,647.72	2,239.42
5XX Other Purchased Services	3,198.70	3,118.26
6XX Supplies and Materials	10,024.13	13,152.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,809.26	60,383.25



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,805.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,824.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,383.25 (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	79.21	Less Last Year	0.00	(4b)		79.21
						79.21 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,326.46 (5)



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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	19,375.31	25,289.81
1112 District Levy - Personal Property	0.00	13.60
1113 District Levy - Heavy Motor Vehicles	1.54	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	621.75	467.48
1123 Coal Gross Proceeds	0.00	1.12
1190 Penalties and Interest on Taxes	76.52	48.79
1510 Interest Earnings	3,033.11	2,770.04
1900 Other Revenue from Local Sources	325.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	154.76	132.07
6100 Material Prior Period Revenue Adjustments	0.00	1,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,587.99	29,972.91

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	35,978.22	19,438.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,340.72	19,438.86

Schedule Of Changes Worksheet

Beginning Fund Balance	81,174.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,972.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,438.86	(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)	91,708.45	(5)



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30 Meagher County
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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	1,450.44	1,018.07
2240 County Retirement Distribution	60,448.31	99,558.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,898.75	100,576.83

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	26,950.75	31,847.79
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,022.05	1,534.66
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	593.81	1,048.69
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,220.44	3,354.19
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,104.51	3,208.82
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,818.69	7,000.76
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,294.57	1,315.20
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,943.99	5,330.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,297.15	2,096.07
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,659.58	5,824.22
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,481.25	0.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5,723.37
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	7,571.87
396 State Career & Technical Ed Entitlement - Office Occupations		



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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
396 State Career & Technical Ed Entitlement - Office Occupations		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,200.62
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	288.94	0.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	385.36
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	327.34	569.04
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	642.35	797.29
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	776.71	626.87
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,121.59	1,702.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,543.72	83,137.59

Schedule Of Changes Worksheet

Beginning Fund Balance		32,088.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		100,576.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		83,137.59	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		49,527.61	(5)



Trustees' Financial Summary

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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
308 Medicaid	
3355 Medicaid - Miscellaneous	13,041.83
362 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	33,715.44
368 State OTO Indian Education for All	
3650 OTO Indian Education for All	835.31
398 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,558.00
407 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,816.95
409 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,173.59
681 Education Data System	
3680 K-12 Education Data Systems	289.85
818 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,805.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,235.97

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

PRC Program Function Object	2008 Value
368 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	833.00
398 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
5XX Other Purchased Services	626.70
6XX Supplies and Materials	602.30
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,395.00
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
5XX Other Purchased Services	933.00
398 Subtotal	3,557.00



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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
407 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	10,247.31
221X Improvement of Instruction Services	
4XX Purchased Property Services	2,569.64
407 Subtotal	<hr/> 12,816.95
409 Rural Low Income (Title VI-B-2)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,255.86
2XX Personal Services - Employee Benefits	148.03
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	9,985.04
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	600.00
5XX Other Purchased Services	1,215.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,969.66
409 Subtotal	<hr/> 16,173.59
818 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	6,615.00
810 Dues and Fees	190.00
818 Subtotal	<hr/> 6,805.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<hr/> <hr/> 40,185.54



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						22,554.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,235.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,185.54	(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	4,487.55	Less Last Year	3,499.81	(4b)		987.74	
						987.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						70,592.91	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
308 Medicaid	13,041.83	0.00	13,041.83
362 State OTO Capital Invest & Deferred Maintenance	33,715.44	0.00	33,715.44
368 State OTO Indian Education for All	835.31	833.00	2.31
398 Vo Ed All Career & Tech Ed Programs	3,558.00	3,557.00	1.00
407 Rural Low Income (Title VI-B-2)	12,816.95	12,816.95	0.00
409 Rural Low Income (Title VI-B-2)	16,173.59	16,173.59	0.00
681 Education Data System	289.85	0.00	289.85
818 Vo Ed Carl Perkins Basic Grant	6,805.00	6,805.00	0.00
Total	<u>87,235.97</u>	<u>40,185.54</u>	<u>47,050.43</u>



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	1,067.90	4,572.96
1112 District Levy - Personal Property	0.00	2.46
1113 District Levy - Heavy Motor Vehicles	0.08	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	31.16	25.52
1123 Coal Gross Proceeds	0.00	0.20
1190 Penalties and Interest on Taxes	5.85	6.31
1510 Interest Earnings	369.52	185.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,474.51	4,793.26

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

PRC Program Function Object	2007 Value	2008 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,132.50	2,850.00
2XX Personal Services - Employee Benefits	16.69	20.16
3XX Purchased Professional and Technical Services	1,461.19	1,870.00
5XX Other Purchased Services	110.30	313.02
6XX Supplies and Materials	1,738.28	498.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,458.96	5,551.47

Schedule Of Changes Worksheet

Beginning Fund Balance		5,254.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,793.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,551.47 (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
Ending Fund Balance (1 + 2 - 3 + 4)		4,496.23 (5)



Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	3,105.00	2,660.00
1510 Interest Earnings	214.65	183.42
3260 State Driver's Education Reimbursement	1,980.00	1,963.00
6100 Material Prior Period Revenue Adjustments	14.35	292.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,314.00	5,099.39

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	3,660.41	3,709.63
2XX Personal Services - Employee Benefits	25.20	27.30
4XX Purchased Property Services	85.41	0.00
5XX Other Purchased Services	977.17	600.00
6XX Supplies and Materials	356.33	357.07
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	394.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,104.52	5,088.49

Schedule Of Changes Worksheet

Beginning Fund Balance	6,038.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,099.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,088.49	(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)	6,049.67	(5)



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

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

PRC Revenue	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	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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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	17,517.42	17,503.23
1112 District Levy - Personal Property	0.00	9.35
1113 District Levy - Heavy Motor Vehicles	1.40	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	468.55	308.02
1123 Coal Gross Proceeds	0.00	0.77
1190 Penalties and Interest on Taxes	59.91	37.06
1510 Interest Earnings	1,406.50	1,278.39
3281 State Technology Aid	4,238.75	785.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,692.53	19,922.45

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		
3XX Purchased Professional and Technical Services	253.82	3,873.25
4XX Purchased Property Services	0.00	134.95
6XX Supplies and Materials	5,959.85	5,372.69
810 Dues and Fees	0.00	25.00
21XX Support Services - Students		
5XX Other Purchased Services	0.00	32.83
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	4,095.28	7,222.84
2XX Personal Services - Employee Benefits	1,341.16	2,274.91
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	2,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,597.61	21,036.47



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						40,282.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,922.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,036.47	(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	306.36	Less Last Year	0.00	(4b)		306.36	
						306.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,474.85	(5)



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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		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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		396.53 (5)



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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	7,134.90	7,067.30
1112 District Levy - Personal Property	0.00	3.80
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	153.00	170.51
1123 Coal Gross Proceeds	0.00	0.31
1130 Tax Title and Property Sales	0.56	0.00
1190 Penalties and Interest on Taxes	24.07	14.93
1510 Interest Earnings	1,325.08	1,212.30
3440 State HB20/SB417 Prop Tax Reimb	44.09	22.03
3445 State Combined Fund School Block Grant	1,958.83	1,973.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,640.53	10,464.90

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	2,847.88	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:	2,847.88	6,027.95

Schedule Of Changes Worksheet

Beginning Fund Balance	36,839.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,464.90	(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)
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)	41,276.73	(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	486.13	496.71
645 Howard & Mary Zehntner Scholarship		
1510 Interest Earnings	1,135.51	1,164.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,621.64	1,661.19

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	0.00	850.00
645 Howard & Mary Zehntner Scholarship		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,850.00

Schedule Of Changes Worksheet

Beginning Fund Balance	40,456.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,661.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,850.00	(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)	40,268.05	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	527.02	635.11
1700 Student Extracurricular Activity Receipts	123,976.71	0.00
1XXX Revenues from Student Activities	0.00	122,537.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	124,503.73	123,173.09

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	116,267.18	114,745.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	116,267.18	114,745.96

Schedule Of Changes Worksheet

Beginning Fund Balance	67,566.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	123,173.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,745.96	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	75,994.07	(4)



Trustees' Financial Summary

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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	33,861.54	30,443.01
XX	39X 1XXX 112	Certified Teacher Staff Salaries	105,054.97	112,238.33
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	201,584.72	218,217.77
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,966.34	2,963.91
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	0.00	41,520.82
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	9,809.60
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	12,230.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,230.65

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,076.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,612.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,014.06
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	40,788.90	0.00	0.00	0.00
280	1XXX	2XX	6,523.49	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	233.41	0.00	0.00	0.00
280	1XXX	6XX	526.56	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	941.70	0.00	0.00	0.00
Totals			49,014.06	0.00	0.00	49,014.06

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	7,267.69	0.00	0.00	0.00	7,267.69
Land Improvements	57,272.16	0.00	0.00	0.00	57,272.16
Buildings	124,980.57	0.00	9,809.60	0.00	134,790.17
Machinery and Equipment	217,526.27	-11,375.86	35,978.22	27,791.50	214,337.13
Totals at Historical Cost	407,046.69	-11,375.86	45,787.82	27,791.50	413,667.15
Less Accumulated Depreciation For:					
Improvement Accum	24,124.64	1,119.00	0.00	0.00	25,243.64
Building Accum	55,604.45	-4,218.86	7,144.80	0.00	58,530.39
Machinery and Equipment Accum	119,422.77	2,541.13	23,140.67	35,978.23	109,126.34
Total Accumulated Depreciation	199,151.86	-558.73	30,285.47	35,978.23	192,900.37
Governmental Activities, Capital Assets, net	207,894.83	-10,817.13	15,502.35	-8,186.73	220,766.78

* 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)	24,695.90	0.00	0.00
Financial Administration (25XX)	6,636.18	0.00	0.00
Operations and Maintenance (26XX)	6,876.51	0.00	0.00
Transportation (27XX)	70,917.75	0.00	0.00
Total Depreciation for FY2008	109,126.34	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	46,450.75	15,033.46	0.00	0.00	61,484.21	0.00	61,484.21
Total Governmental Activity Long-Term Liabilities	46,450.75	15,033.46	0.00	0.00	61,484.21	0.00	61,484.21

* 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.