



# Trustees' Financial Summary

FY2008-09

Submit ID: 0570-53532931

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 FY09 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 #
108	Montana Historical Soceity Grant	STATE	2008-2009	
308	Medicaid	STATE	2008-2009	State
359	Vo Ed All Career & Tech Ed Programs	STATE	State	State
362	State OTO Capital Invest & Deferred Maintenance	STATE	2008-2009	state
366	State OTO Weatherization & Deferred Maintenance	STATE	State	state
368	State OTO Indian Education for All	STATE	state	state
370	mini Grant from Co-op	LOCAL	Co-op	
398	Vo Ed All Career & Tech Ed Programs	STATE	State	State
409	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A060598	84.358B
411	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358a070598	84.358B
413	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S348A080598	84.358B
645	ZEHNTNER SCHOLARSHOP	LOCAL	LOCAL	
681	KEDS	STATE	State	
818	Vo Ed Carl Perkins Basic Grant	FEDERAL	30-0570-81-08BG	84.048A
819	Vo Ed Carl Perkins Basic Grant	FEDERAL	30-0570-81-09BG	84.048A
910	Budget Amendment			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,167.25	30,121.08	89,218.50	
02	Taxes Receivable - Real and Personal (120-149)	16,033.94	1,464.14	1,136.23	
03	Taxes Receivable - Protested (150-159)	27,647.77	2,604.98	4,094.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	93,848.96	34,190.20	94,448.79	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	43,681.71	4,069.12	5,230.29	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	43,681.71	4,069.12	5,230.29	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	501.35	41.15		
48	Fund Balance for Budget (961-970)	49,665.90	30,079.93	89,218.50	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	50,167.25	30,121.08	89,218.50	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	93,848.96	34,190.20	94,448.79	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,858.99	10,772.43	9,827.63
02	Taxes Receivable - Real and Personal (120-149)				352.75
03	Taxes Receivable - Protested (150-159)				496.75
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,911.17	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		45,858.99	12,683.60	10,677.13
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				849.50
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				849.50
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		45,858.99	12,683.60	9,827.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>		45,858.99	12,683.60	9,827.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		45,858.99	12,683.60	10,677.13



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,935.02			8,575.83
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)	1,360.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,295.02			8,575.83
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,295.02			8,575.83
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,295.02			8,575.83
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,295.02			8,575.83



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,197.38			
02	Taxes Receivable - Real and Personal (120-149)	800.96			
03	Taxes Receivable - Protested (150-159)	3,140.29			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	36,138.63			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,941.25			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,941.25			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	32,197.38			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	32,197.38			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,138.63			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,531.84		
02	Taxes Receivable - Real and Personal (120-149)		344.53		
03	Taxes Receivable - Protested (150-159)		1,276.30		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		17,152.67		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,620.83		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,620.83		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		15,531.84		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		15,531.84		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		17,152.67		





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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	41,321.59		92,330.07	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	41,321.59		92,330.07	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	41,321.59		92,330.07	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	41,321.59		92,330.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	41,321.59		92,330.07	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,289.65	454.25		28,960.17
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	16,289.65	454.25		28,960.17
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	16,289.65	454.25		28,960.17
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	16,289.65	454.25		28,960.17
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16,289.65	454.25		28,960.17



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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	2008 Value	2009 Value
1110 District Tax Levy	311,068.50	356,580.04
1112 District Levy - Personal Property	166.95	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	16.55
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,952.88	49,986.48
1123 Coal Gross Proceeds	13.75	0.00
1190 Penalties and Interest on Taxes	661.05	652.94
1510 Interest Earnings	0.00	212.17
3110 Direct State Aid	330,230.41	342,847.88
3111 Quality Educator	32,949.71	34,760.93
3112 At Risk Student	3,407.04	3,304.38
3113 Indian Education For All	1,754.40	1,774.80
3115 State Spec Ed Allowable Cost Pymt to Districts	23,355.77	24,663.88
3120 State Guaranteed Tax Base Aid	31,287.36	31,636.80
3444 State School Block Grant	48,699.48	49,069.60
6100 Material Prior Period Revenue Adjustments	433.55	1,725.79
<b>910 Budget Amendment</b>		
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	19,548.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>790,980.85</b>	<b>916,780.97</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	228,177.14	219,772.72
2XX Personal Services - Employee Benefits	14,721.24	25,417.60
3XX Purchased Professional and Technical Services	1,735.66	1,747.85
4XX Purchased Property Services	684.77	666.84
5XX Other Purchased Services	820.74	633.26
6XX Supplies and Materials	16,923.69	22,179.98
7XX Property and Equipment Acquisition	5,799.00	0.00
8XX Other Expenditures	191.00	392.50
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	10,023.30	16,485.24
2XX Personal Services - Employee Benefits	1,203.99	1,735.45
3XX Purchased Professional and Technical Services	0.00	85.46
5XX Other Purchased Services	437.43	651.06
6XX Supplies and Materials	115.37	118.11
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	23,054.73	29,294.12
2XX Personal Services - Employee Benefits	2,480.44	4,380.98



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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	2008 Value	2009 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>22XX Educational Media Services</b>			
			5XX Other Purchased Services	257.09	0.00
			6XX Supplies and Materials	4,862.34	4,463.87
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	12,933.52	9,574.13
			2XX Personal Services - Employee Benefits	15,981.75	1,323.44
			3XX Purchased Professional and Technical Services	5,037.48	2,705.75
			5XX Other Purchased Services	2,495.42	3,194.82
			6XX Supplies and Materials	781.66	1,031.20
			8XX Other Expenditures	1,400.00	2,427.50
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	46,894.64	47,279.11
			2XX Personal Services - Employee Benefits	4,586.64	5,571.86
			3XX Purchased Professional and Technical Services	1,001.04	441.26
			5XX Other Purchased Services	1,704.86	1,712.87
			6XX Supplies and Materials	2,214.80	2,647.97
			7XX Property and Equipment Acquisition	5,000.00	0.00
			8XX Other Expenditures	616.00	496.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	4,491.26	6,251.55
			2XX Personal Services - Employee Benefits	645.76	1,008.45
			3XX Purchased Professional and Technical Services	1,898.00	1,595.00
			5XX Other Purchased Services	1,478.15	1,141.87
			6XX Supplies and Materials	573.92	889.35
			8XX Other Expenditures	150.00	75.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	39,309.50	58,128.04
			2XX Personal Services - Employee Benefits	10,966.16	16,884.71
			3XX Purchased Professional and Technical Services	0.00	1,046.16
			4XX Purchased Property Services	52,789.02	37,354.80
			5XX Other Purchased Services	7,214.74	5,624.91
			6XX Supplies and Materials	13,695.34	14,712.20
			8XX Other Expenditures	143.00	174.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	348.70	423.17
			2XX Personal Services - Employee Benefits	31.04	30.85
			5XX Other Purchased Services	1,328.20	1,572.84
			6XX Supplies and Materials	703.59	1,058.23
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	3,781.65	13,109.35
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	40,788.90	29,992.01





# Trustees' Financial Summary

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30 Meagher County  
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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	2008 Value	2009 Value
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			2XX Personal Services - Employee Benefits	6,523.49	6,517.15
			5XX Other Purchased Services	233.41	236.80
			6XX Supplies and Materials	526.56	30.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Coopera	941.70	984.56
<b>365 OTO Indian Education for All</b>					
<b>1XXX Instruction</b>					
			5XX Other Purchased Services	885.28	0.00
			6XX Supplies and Materials	780.72	112.13
<b>21XX Support Services - Students</b>					
			5XX Other Purchased Services	0.00	2,054.39
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	112,238.33	121,601.33
			2XX Personal Services - Employee Benefits	9,638.69	12,876.40
			4XX Purchased Property Services	256.69	578.18
			5XX Other Purchased Services	277.81	35.05
			6XX Supplies and Materials	8,276.11	12,504.07
<b>710 School Sponsored Extracurricular Activities</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	4,525.48	5,214.34
			2XX Personal Services - Employee Benefits	378.88	405.42
			5XX Other Purchased Services	6,456.82	7,226.50
			6XX Supplies and Materials	2,203.83	648.64
<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	6,209.41	13,384.50
			2XX Personal Services - Employee Benefits	45.40	95.79
			5XX Other Purchased Services	201.50	7,345.00
			6XX Supplies and Materials	3,183.57	2,720.53
			810 Dues and Fees	1,071.00	0.00
			8XX Other Expenditures	6,600.00	1,000.00
<b>720 School Sponsored Athletics</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	4,303.09	6,650.16
			2XX Personal Services - Employee Benefits	350.38	587.19
			5XX Other Purchased Services	6,298.94	18,480.46
			6XX Supplies and Materials	2,660.26	1,857.66
<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	13,562.49	16,410.46
			2XX Personal Services - Employee Benefits	97.67	117.41
			5XX Other Purchased Services	3,019.00	1,770.00



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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	2008 Value	2009 Value
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
6XX Supplies and Materials	6,163.97	4,453.02
810 Dues and Fees	1,500.00	0.00
8XX Other Expenditures	0.00	1,500.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	10,306.12	8,377.89
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	215.10
<b>910 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	19,548.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	812,189.27	873,042.30

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,705.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	916,780.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	873,042.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      N/A                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      501.35    Less Last Year                      1,778.09                      (4b)	-1,276.74	
		-1,276.74 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,167.25	(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	2008 Value	2009 Value
1110 District Tax Levy	14,757.84	36,326.14
1112 District Levy - Personal Property	7.93	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	1.69
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	485.84	1,821.70
1123 Coal Gross Proceeds	0.65	0.00
1190 Penalties and Interest on Taxes	35.31	48.92
1510 Interest Earnings	494.46	177.66
2220 County On-Schedule Trans Reimb	18,440.08	16,670.82
3210 State On-Schedule Trans Reimb	18,440.08	16,670.82
3444 State School Block Grant	1,116.76	1,125.25
6100 Material Prior Period Revenue Adjustments	0.00	53.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>53,778.95</b>	<b>72,896.72</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	12,917.65	16,949.44
2XX Personal Services - Employee Benefits	1,479.09	1,736.45
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,869.57	5,556.98
2XX Personal Services - Employee Benefits	710.34	896.45
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	18,245.97	18,080.42
2XX Personal Services - Employee Benefits	3,058.45	3,550.57
3XX Purchased Professional and Technical Services	591.70	1,025.01
4XX Purchased Property Services	2,239.42	3,958.62
5XX Other Purchased Services	3,118.26	4,335.74
6XX Supplies and Materials	13,152.80	9,974.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>60,383.25</b>	<b>66,064.04</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						23,326.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,896.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						66,064.04	(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	41.15	Less Last Year	79.21	(4b)		-38.06	
						-38.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,121.08	(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	2008 Value	2009 Value
1110 District Tax Levy	25,289.81	25,769.91
1112 District Levy - Personal Property	13.60	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	1.20
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	467.48	3,163.09
1123 Coal Gross Proceeds	1.12	0.00
1190 Penalties and Interest on Taxes	48.79	49.07
1510 Interest Earnings	2,770.04	1,185.11
6100 Material Prior Period Revenue Adjustments	1,250.00	107.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>29,840.84</b>	<b>30,275.83</b>

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	6,140.78
7XX Property and Equipment Acquisition	19,438.86	26,625.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>19,438.86</b>	<b>32,765.78</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	91,708.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,275.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,765.78	(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)	89,218.50	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	1,018.07	0.00
2240 County Retirement Distribution	99,558.76	87,077.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	100,576.83	87,077.04

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	31,847.79	32,319.51
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,534.66	2,374.25
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,048.69	921.64
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,354.19	4,279.29
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,208.82	4,010.03
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	7,000.76	7,061.30
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,315.20	1,690.87
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	5,330.33	8,105.85
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,096.07	2,153.24
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,824.22	4,313.35
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,723.37	5,933.11
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,571.87	8,565.57
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,200.62	3,362.51
<b>650 Adult Basic Education/GED Programs</b>		



# Trustees' Financial Summary

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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	2008 Value	2009 Value
	<b>650 Adult Basic Education/GED Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	169.91
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	385.36	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	569.04	652.25
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	797.29	1,985.95
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	626.87	973.51
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	1,702.44	1,873.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				83,137.59	90,745.66

### Schedule Of Changes Worksheet

Beginning Fund Balance					49,527.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					87,077.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					90,745.66	(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)					45,858.99	(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	2009 Value
<b>108 Montana Historical Soceity Grant</b>	
3290 State - Other State Grants	349.00
<b>308 Medicaid</b>	
3355 Medicaid - Miscellaneous	11,365.11
<b>359 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	4,008.00
<b>368 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	847.96
<b>370 mini Grant from Co-op</b>	
5710 Special Education Resources Transferred from Other School Districts or Coop	2,544.00
<b>409 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	307.41
<b>411 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,542.00
<b>413 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,408.62
<b>681 KEDS</b>	
3680 K-12 Education Data Systems	267.97
<b>819 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,083.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46,723.07

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

PRC Program Function Object	2009 Value
<b>108 Montana Historical Soceity Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	171.59
2XX Personal Services - Employee Benefits	22.40
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	118.35
<b>108 Subtotal</b>	312.34
<b>308 Medicaid</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,029.16
2XX Personal Services - Employee Benefits	662.52





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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	2009 Value
<b>308 Medicaid</b>	
<b>329 State Miscellaneous Grants</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	13,041.83
<b>308 Subtotal</b>	17,733.51
<b>359 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	672.00
6XX Supplies and Materials	125.51
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,415.00
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,516.00
<b>359 Subtotal</b>	3,728.51
<b>362 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	33,715.44
<b>366 State OTO Weatherization &amp; Deferred Maintenance</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	14,770.00
<b>370 mini Grant from Co-op</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,248.01
2XX Personal Services - Employee Benefits	295.99
<b>370 Subtotal</b>	2,544.00
<b>409 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	307.41
<b>411 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,830.78



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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	2009 Value
<b>411 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	443.99
5XX Other Purchased Services	695.00
6XX Supplies and Materials	4,994.41
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	6,577.82
<b>411 Subtotal</b>	15,542.00
<b>413 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,020.15
2XX Personal Services - Employee Benefits	290.15
5XX Other Purchased Services	250.00
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	1,848.32
<b>413 Subtotal</b>	4,408.62
<b>819 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	6,893.00
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	190.00
<b>819 Subtotal</b>	7,083.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	100,144.83



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						70,592.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,723.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,144.83	(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	4,487.55	(4b)		-4,487.55	
						-4,487.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,683.60	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
108 Montana Historical Soceity Grant	349.00	312.34	36.66
308 Medicaid	11,365.11	17,733.51	-6,368.40
359 Vo Ed All Career & Tech Ed Programs	4,008.00	3,728.51	279.49
362 State OTO Capital Invest & Deferred Maintenance	0.00	33,715.44	-33,715.44
366 State OTO Weatherization & Deferred Maintenance	0.00	14,770.00	-14,770.00
368 State OTO Indian Education for All	847.96	0.00	847.96
370 mini Grant from Co-op	2,544.00	2,544.00	0.00
409 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	307.41	307.41	0.00
411 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	15,542.00	15,542.00	0.00
413 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	4,408.62	4,408.62	0.00
681 KEDS	267.97	0.00	267.97
819 Vo Ed Carl Perkins Basic Grant	7,083.00	7,083.00	0.00
<b>Total</b>	<u>46,723.07</u>	<u>100,144.83</u>	<u>-53,421.76</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	2008 Value	2009 Value
1110 District Tax Levy	4,572.96	8,512.09
1112 District Levy - Personal Property	2.46	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	0.40
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	25.52	357.30
1123 Coal Gross Proceeds	0.20	0.00
1190 Penalties and Interest on Taxes	6.31	11.27
1510 Interest Earnings	185.81	85.77
6100 Material Prior Period Revenue Adjustments	0.00	17.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,793.26</b>	<b>8,984.74</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,850.00	1,436.73
2XX Personal Services - Employee Benefits	20.16	17.56
3XX Purchased Professional and Technical Services	1,870.00	1,298.00
5XX Other Purchased Services	313.02	25.16
6XX Supplies and Materials	498.29	875.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,551.47</b>	<b>3,653.34</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,496.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,984.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,653.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,827.63	(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	2008 Value	2009 Value
1311 Driver's Education Fees	2,660.00	2,610.00
1510 Interest Earnings	183.42	70.87
3260 State Driver's Education Reimbursement	1,963.00	1,360.00
6100 Material Prior Period Revenue Adjustments	292.97	-130.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,099.39	3,910.74

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,709.63	3,416.48
2XX Personal Services - Employee Benefits	27.30	66.98
5XX Other Purchased Services	600.00	600.00
6XX Supplies and Materials	357.07	186.99
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	394.49	394.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,088.49	4,665.39

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,049.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,910.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,665.39	(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)	5,295.02	(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	2008 Value	2009 Value
5300 Operating Transfers from Other Funds	0.00	215.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	215.10

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	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	215.10	(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)	8,575.83	(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	2008 Value	2009 Value
1110 District Tax Levy	17,503.23	18,852.06
1112 District Levy - Personal Property	9.35	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	0.88
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	308.02	2,415.70
1123 Coal Gross Proceeds	0.77	0.00
1190 Penalties and Interest on Taxes	37.06	35.18
1510 Interest Earnings	1,278.39	796.46
3281 State Technology Aid	785.63	1,735.27
6100 Material Prior Period Revenue Adjustments	0.00	395.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,922.45	24,231.45

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	3,873.25	3,187.50
4XX Purchased Property Services	134.95	1,018.00
6XX Supplies and Materials	5,372.69	7,193.69
7XX Property and Equipment Acquisition	0.00	5,608.15
810 Dues and Fees	25.00	0.00
<b>21XX Support Services - Students</b>		
5XX Other Purchased Services	32.83	0.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	7,222.84	6,484.53
2XX Personal Services - Employee Benefits	2,274.91	2,029.17
3XX Purchased Professional and Technical Services	0.00	4,850.00
5XX Other Purchased Services	0.00	114.90
6XX Supplies and Materials	2,100.00	679.12
8XX Other Expenditures	0.00	37.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	21,036.47	31,202.56



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

**Schedule Of Changes Worksheet**

Beginning Fund Balance	39,474.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,231.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,202.56	(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	306.36	(4b)
		-306.36
		-306.36 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,197.38	(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	2008 Value	2009 Value
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

PRC Program Function Object	2008 Value	2009 Value
329 State Miscellaneous Grants		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	396.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	396.53

### 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	396.53	(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)		0.00 (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	2008 Value	2009 Value
1110 District Tax Levy	7,067.30	7,677.61
1112 District Levy - Personal Property	3.80	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	0.36
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	170.51	981.97
1123 Coal Gross Proceeds	0.31	0.00
1190 Penalties and Interest on Taxes	14.93	13.91
1510 Interest Earnings	1,212.30	320.55
3445 State Combined Fund School Block Grant	1,973.72	1,988.72
6100 Material Prior Period Revenue Adjustments	0.00	35.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,442.87	11,018.94

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	6,027.95	36,763.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,027.95	36,763.83

### Schedule Of Changes Worksheet

Beginning Fund Balance	41,276.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,018.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,763.83	(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)	15,531.84	(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	2008 Value	2009 Value
1510 Interest Earnings	496.71	492.69
<b>645 ZEHNTNER SCHOLARSHOP</b>		
1510 Interest Earnings	1,164.48	1,160.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,661.19	1,653.54

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

PRC Program Function Object	2008 Value	2009 Value
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	850.00	600.00
<b>645 ZEHNTNER SCHOLARSHOP</b>		
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,850.00	600.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	40,268.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,653.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	600.00	(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)	41,321.59	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	635.11	318.93
1XXX Revenues from Student Activities	122,537.98	168,318.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	123,173.09	168,637.48

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	114,745.96	152,301.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	114,745.96	152,301.48

### Schedule Of Changes Worksheet

Beginning Fund Balance	75,994.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	168,637.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	152,301.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	92,330.07	(5)



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## Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	30,443.01	16,090.52
XX	39X 1XXX 112	Certified Teacher Staff Salaries	112,238.33	121,601.33
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	218,217.77	215,630.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,963.91	3,274.54
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	41,520.82	26,089.81
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	131,345.71
XX	XXX 4XXX 73X	Major Equipment-New	9,809.60	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	12,788.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,788.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,262.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,414.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,760.52
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 FY2011 Maximum Budget: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	29,992.01	0.00	0.00	0.00
280	1XXX	2XX	6,517.15	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	236.80	0.00	0.00	0.00
280	1XXX	6XX	30.00	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	984.56	0.00	0.00	0.00
<b>Totals</b>			37,760.52	0.00	0.00	37,760.52

*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 FY09.



# 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	134,790.17	-9,809.60	141,155.31	0.00	266,135.88
Machinery and Equipment	214,337.13	-58.17	40,112.33	2,912.50	251,478.79
Totals at Historical Cost	413,667.15	-9,867.77	181,267.64	2,912.50	582,154.52
Less Accumulated Depreciation For:					
Improvement Accum	25,243.64	0.00	2,863.61	0.00	28,107.25
Building Accum	58,530.39	-1,411.46	9,967.81	0.00	67,086.74
Machinery and Equipment Accum	109,126.34	-6,817.38	31,987.18	0.00	134,296.14
Total Accumulated Depreciation	192,900.37	-8,228.84	44,818.60	0.00	229,490.13
Governmental Activities, Capital Assets, net	220,766.78	-1,638.93	136,449.04	2,912.50	352,664.39

\* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	18,557.79	0.00	0.00
General Administration (23XX)	641.58	0.00	0.00
School Administration (24XX)	1,000.00	0.00	0.00
Financial Administration (25XX)	780.73	0.00	0.00
Operations and Maintenance (26XX)	1,331.47	0.00	0.00
Transportation (27XX)	22,507.15	0.00	0.00
Total Depreciation for FY2009	44,818.72	0.00	0.00

\*\*\* Has comment.





# Trustees' Financial Summary

FY2008-09

Submit ID: 0570-53532931

30 Meagher County  
0570 White Sulphur Spgs H S

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
<b>Governmental Activities*</b>							
Compensated Absences	61,484.21	0.00	0.00	1,244.83	60,239.38	8,575.92	51,663.46
Total Governmental Activity Long-Term Liabilities	61,484.21	0.00	0.00	1,244.83	60,239.38	8,575.92	51,663.46

\* 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.