



# Trustees' Financial Summary

FY2008-09

Submit ID: 0569-09112488

30 Meagher County  
0569 White Sulphur Spgs Elem

**\*\* Recalculated \*\***

**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 #
114	P & M Charities (Reading Grant)	LOCAL		
116	Indirect Cost Pool	LOCAL		
117	Playground Fund	LOCAL	Local	
125	Ringling School Closure	LOCAL	Local	
138	Gifted and Talented	STATE	30-0569-13-08	State
139	Gifted and Talented	STATE	30-0569-13-09	State
306	Forest Reserve	STATE	State	
307	Medicaid (MAC)	STATE	State	
319	Title I Improving Basic Programs	FEDERAL	30-0569-31-09	84.010A
361	State OTO Capital Invest & Deferred Maintenance	STATE	Entitlement	state
365	State OTO Weatherization & Deferred Maintenance	STATE	2008-09	state
367	State OTO Indian Education for All	STATE	2008-2009	state
369	State OTO FullTime Kindergarten Startup	STATE	2008-09	state
371	IDEA-B (Trans from Coop)	FEDERAL	2596977706ALLC	84.027A
373	IDEA-B (Trans from Coop)	FEDERAL	2569772009	84.027A
410	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A070555	84.358B
412	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S348A080555	84.358B
417	Bilingual Education	FEDERAL	5409454107	84.003
418	Title III Part A English Language Acquisition	FEDERAL	5409454108	84.365A
419	Title III Part A English Language Acquisition	FEDERAL	5409454109	84.365A
680	KEDS	STATE	2008-2009	
731	Title I Improving Basic Programs	FEDERAL	30-0569-31-07	84.010A
831	Title I, Part A, Improving Basic Programs	FEDERAL	30-0569-31-08	84.010A
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)	115,992.63	18,594.73	102,345.27	6,580.89
02	Taxes Receivable - Real and Personal (120-149)	24,600.67	1,648.85	1,460.50	
03	Taxes Receivable - Protested (150-159)	22,622.58	690.92	1,369.38	
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>	163,215.88	20,934.50	105,175.15	6,580.89
<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)	47,223.25	2,339.77	2,829.88	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	47,223.25	2,339.77	2,829.88	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	29,436.27			
48	Fund Balance for Budget (961-970)	86,556.36	18,594.73	102,345.27	6,580.89
52	<b>TOTAL FUND BALANCE/EQUITY</b>	115,992.63	18,594.73	102,345.27	6,580.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	163,215.88	20,934.50	105,175.15	6,580.89



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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)		49,706.65	13,939.69	
02	Taxes Receivable - Real and Personal (120-149)			179.90	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,134.75	
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>		49,706.65	21,254.34	
<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)			331.91	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			331.91	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,625.92	
48	Fund Balance for Budget (961-970)		49,706.65	15,296.51	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		49,706.65	20,922.43	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		49,706.65	21,254.34	



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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)				9,382.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				9,382.15
<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)				9,382.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>				9,382.15
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				9,382.15



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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)	35,631.18			
02	Taxes Receivable - Real and Personal (120-149)	867.25			
03	Taxes Receivable - Protested (150-159)	896.59			
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>	37,395.02			
<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)	1,763.84			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,763.84			
<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)	35,631.18			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	35,631.18			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	37,395.02			



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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)		18,092.24		
02	Taxes Receivable - Real and Personal (120-149)		443.89		
03	Taxes Receivable - Protested (150-159)		426.89		
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>		18,963.02		
<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)		870.78		
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>		870.78		
<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)		18,092.24		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		18,092.24		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		18,963.02		





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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)	1,241.33			
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>	1,241.33			
<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	1,241.33			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,241.33			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,241.33			



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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)				11,346.04
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>				11,346.04
<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)				11,346.04
35	<b>TOTAL LIABILITIES</b>				11,346.04
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				11,346.04



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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	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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## 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	389,376.06	422,153.53
1112 District Levy - Personal Property	174.67	0.00
1113 District Levy - Heavy Motor Vehicles	26.72	25.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,047.31	9,160.50
1190 Penalties and Interest on Taxes	1,177.73	1,089.65
1510 Interest Earnings	4,211.91	1,483.06
3110 Direct State Aid	452,624.73	447,643.01
3111 Quality Educator	54,356.54	53,158.95
3112 At Risk Student	9,583.63	9,255.66
3113 Indian Education For All	3,937.20	3,733.20
3115 State Spec Ed Allowable Cost Pymt to Districts	29,859.06	29,002.66
3120 State Guaranteed Tax Base Aid	114,502.86	94,253.70
3444 State School Block Grant	75,272.28	75,844.35
5300 Operating Transfers from Other Funds	120.17	175.71
6100 Material Prior Period Revenue Adjustments	1,728.10	1,386.23
<b>910 Budget Amendment</b>		
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	36,010.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,143,998.97	1,184,376.63

### 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	494,829.02	502,051.62
2XX Personal Services - Employee Benefits	64,811.63	71,076.29
3XX Purchased Professional and Technical Services	1,361.74	1,817.72
4XX Purchased Property Services	1,129.69	1,880.82
5XX Other Purchased Services	307.25	277.73
6XX Supplies and Materials	25,606.11	31,417.88
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	25,936.87	23,758.10
2XX Personal Services - Employee Benefits	2,117.58	2,501.19
3XX Purchased Professional and Technical Services	0.00	85.46
5XX Other Purchased Services	85.43	402.88
6XX Supplies and Materials	105.20	429.52
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	41,232.42	33,926.98
2XX Personal Services - Employee Benefits	4,873.23	5,694.74
5XX Other Purchased Services	295.38	0.00
6XX Supplies and Materials	2,458.11	4,324.49



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0569 White Sulphur Spgs Elem

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

### 01 - General Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	16,065.61	29,725.65
			2XX Personal Services - Employee Benefits	17,036.26	4,160.26
			3XX Purchased Professional and Technical Services	13,801.74	8,676.42
			5XX Other Purchased Services	4,273.60	4,049.94
			6XX Supplies and Materials	991.79	1,534.20
			810 Dues and Fees	0.00	5,908.50
			8XX Other Expenditures	2,007.00	0.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	52,753.22	68,663.61
			2XX Personal Services - Employee Benefits	25,439.05	10,581.83
			3XX Purchased Professional and Technical Services	820.00	636.74
			4XX Purchased Property Services	420.00	552.37
			5XX Other Purchased Services	938.93	1,066.90
			6XX Supplies and Materials	1,413.53	1,706.05
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	18,233.60	17,365.55
			2XX Personal Services - Employee Benefits	2,669.22	2,801.09
			3XX Purchased Professional and Technical Services	2,041.00	2,707.40
			5XX Other Purchased Services	1,904.28	1,759.93
			6XX Supplies and Materials	1,784.57	3,554.74
			810 Dues and Fees	0.00	75.00
			8XX Other Expenditures	150.00	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	67,490.16	56,510.93
			2XX Personal Services - Employee Benefits	19,649.64	16,582.98
			3XX Purchased Professional and Technical Services	0.00	1,804.50
			4XX Purchased Property Services	99,272.91	74,360.63
			5XX Other Purchased Services	8,374.53	6,690.50
			6XX Supplies and Materials	13,485.70	24,139.00
			810 Dues and Fees	0.00	244.00
			8XX Other Expenditures	293.00	0.00
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	1,083.02	1,388.27
			2XX Personal Services - Employee Benefits	82.68	117.85
			5XX Other Purchased Services	608.61	178.50
			6XX Supplies and Materials	1,306.78	469.12
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	17,047.98	26,584.74
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	58,910.26	43,534.85
			2XX Personal Services - Employee Benefits	9,235.70	8,249.08





# Trustees' Financial Summary

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0569 White Sulphur Spgs Elem

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

### 01 - General Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	164.90	125.19
			6XX Supplies and Materials	0.00	153.17
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Coopera	1,938.70	1,980.57
	<b>360</b>	<b>State Gifted &amp; Talented Reimbursement</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	40.58	310.16
			2XX Personal Services - Employee Benefits	0.30	1.98
			6XX Supplies and Materials	545.35	611.53
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	466.25	1,001.17
	<b>365</b>	<b>OTO Indian Education for All</b>			
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	3,909.44	1,062.02
			6XX Supplies and Materials	1,657.75	112.12
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	29.75	2,599.86
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,804.28	2,835.48
			2XX Personal Services - Employee Benefits	236.35	243.64
			5XX Other Purchased Services	480.00	615.39
			6XX Supplies and Materials	3,496.03	1,152.09
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	7,396.00	6,288.83
			2XX Personal Services - Employee Benefits	238.87	45.24
			5XX Other Purchased Services	2,087.00	4,386.00
			6XX Supplies and Materials	338.61	351.72
	<b>910</b>	<b>Food Services</b>			
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	9,985.80	14,633.50
	<b>999</b>	<b>Undistributed</b>			
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	1,188.82	0.00
	<b>910</b>	<b>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	36,010.65



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**\*\* Recalculated \*\***

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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,161,738.81	1,180,546.86
--	--------------	--------------

**Schedule Of Changes Worksheet**

Beginning Fund Balance		100,401.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,184,376.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,180,546.86	(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	29,436.27	Less Last Year	17,675.32
			(4b)
		11,760.95	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		115,992.63	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	15,680.01	32,701.64
1112 District Levy - Personal Property	7.04	0.00
1113 District Levy - Heavy Motor Vehicles	1.08	2.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	173.99	1,280.39
1190 Penalties and Interest on Taxes	41.62	60.25
1510 Interest Earnings	172.44	32.03
2220 County On-Schedule Trans Reimb	23,788.25	21,920.12
3210 State On-Schedule Trans Reimb	23,788.25	21,920.12
3444 State School Block Grant	1,681.77	1,694.55
6100 Material Prior Period Revenue Adjustments	0.00	29.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	65,334.45	79,640.20

### 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	12,917.73	16,949.43
2XX Personal Services - Employee Benefits	1,479.00	1,736.57
<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	18,248.75	18,083.21
2XX Personal Services - Employee Benefits	3,505.48	3,753.40
3XX Purchased Professional and Technical Services	591.70	525.03
4XX Purchased Property Services	2,269.46	3,738.85
5XX Other Purchased Services	14,011.48	15,778.46
6XX Supplies and Materials	13,152.87	8,896.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	71,756.38	75,914.99



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**\*\* Recalculated \*\***

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						14,948.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,640.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,914.99	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	79.20	(4b)		-79.20	
						-79.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,594.73	(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	26,502.91	25,481.51
1112 District Levy - Personal Property	11.99	0.00
1113 District Levy - Heavy Motor Vehicles	1.83	1.56
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	538.22	2,917.42
1190 Penalties and Interest on Taxes	74.46	68.66
1510 Interest Earnings	3,196.35	1,432.22
6100 Material Prior Period Revenue Adjustments	1,250.00	72.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	31,575.76	29,974.12

### 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	6,140.79
7XX Property and Equipment Acquisition	19,438.87	26,625.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,438.87	32,765.79

### Schedule Of Changes Worksheet

Beginning Fund Balance	105,136.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,974.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,765.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	102,345.27	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1611 National School Lunch Program	22,450.85	25,719.10
1612 School Breakfast Program	2,958.00	2,073.75
1623 Milk Sales	950.00	2,028.50
1632 Daily Adult Sales	4,589.35	3,506.55
1900 Other Revenue from Local Sources	323.75	57.35
3220 State Food Services Match	98.22	0.00
4550 Federal Child Nutrition	61,569.55	62,692.06
6100 Material Prior Period Revenue Adjustments	0.00	50.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	92,939.72	96,128.19

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	34,266.39	34,539.10
2XX Personal Services - Employee Benefits	12,771.48	12,925.52
3XX Purchased Professional and Technical Services	36.50	138.00
5XX Other Purchased Services	19,673.51	21,888.22
6XX Supplies and Materials	28,045.49	23,399.97
8XX Other Expenditures	90.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	94,883.37	92,890.81



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						3,343.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						96,128.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,890.81 (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)						6,580.89 (5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,705.05	0.00
2240 County Retirement Distribution	110,390.69	118,768.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	112,095.74	118,768.00

### 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	71,558.65	74,442.26
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,971.09	3,421.82
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,162.98	923.25
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	6,080.23	4,988.62
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,518.31	7,093.95
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	7,277.16	10,232.50
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,467.61	3,282.41
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	8,773.84	7,495.97
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,349.07	2,256.63
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,357.39	6,044.41
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	42.76
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	432.19	402.19
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	712.75	566.18
<b>910 Food Services</b>		
<b>31XX Food Services</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
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,739.61	4,880.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	122,400.88	126,072.97

### Schedule Of Changes Worksheet

Beginning Fund Balance		57,011.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		118,768.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		126,072.97 (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)		49,706.65 (5)



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

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

<b>PRC Revenue</b>	<b>2009 Value</b>
<b>114 P &amp; M Charities (Reading Grant)</b>	
1900 Other Revenue from Local Sources	500.00
<b>116 Indirect Cost Pool</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1.40
<b>117 Playground Fund</b>	
1510 Interest Earnings	17.58
<b>125 Ringling School Closure</b>	
1900 Other Revenue from Local Sources	1,471.65
<b>139 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,924.84
<b>307 Medicaid (MAC)</b>	
3355 Medicaid - Miscellaneous	5,280.41
<b>319 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	135,865.14
<b>367 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,783.64
<b>373 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	12,830.44
<b>410 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	97.44
<b>412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	918.39
<b>419 Title III Part A English Language Acquisition</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,883.70
<b>680 KEDS</b>	
3680 K-12 Education Data Systems	573.74
<b>831 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	9,750.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	172,898.76

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

<b>PRC Program Function Object</b>	<b>2009 Value</b>
<b>114 P &amp; M Charities (Reading Grant)</b>	
<b>890 Other Community Services</b>	
<b>33XX Community Services</b>	
7XX Property and Equipment Acquisition	1,000.00









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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 P & M Charities (Reading Grant)	500.00	1,000.00	-500.00
116 Indirect Cost Pool	1.40	0.00	1.40
117 Playground Fund	17.58	0.00	17.58
125 Ringling School Closure	1,471.65	24,383.17	-22,911.52
139 Gifted and Talented	1,924.84	1,924.84	0.00
306 Forest Reserve	0.00	67.37	-67.37
307 Medicaid (MAC)	5,280.41	19,148.86	-13,868.45
319 Title I Improving Basic Programs	135,865.14	135,865.14	0.00
361 State OTO Capital Invest & Deferred Maintenance	0.00	67,430.88	-67,430.88
365 State OTO Weatherization & Deferred Maintenance	0.00	31,447.00	-31,447.00
367 State OTO Indian Education for All	1,783.64	2,847.07	-1,063.43
369 State OTO FullTime Kindergarten Startup	0.00	8,646.36	-8,646.36
373 IDEA-B (Trans from Coop)	12,830.44	12,830.44	0.00
410 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	97.44	97.44	0.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	918.39	918.39	0.00
417 Bilingual Education	0.00	0.40	-0.40
419 Title III Part A English Language Acquisition	1,883.70	1,883.70	0.00
680 KEDS	573.74	0.00	573.74
731 Title I Improving Basic Programs	0.00	1.00	-1.00
831 Title I, Part A, Improving Basic Programs	9,750.39	9,750.39	0.00
<b>Total</b>	<b>172,898.76</b>	<b>318,242.45</b>	<b>-145,343.69</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 19 - Non-Operating Fund

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

PRC Revenue	2008 Value	2009 Value
1900 Other Revenue from Local Sources	2,400.00	0.00
3445 State Combined Fund School Block Grant	184.20	0.00
9710 Residual Equity Transfers In	1,188.82	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,773.02	0.00

### 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	2,400.00	0.00
2XX Personal Services - Employee Benefits	595.66	0.00
5XX Other Purchased Services	62.21	0.00
6XX Supplies and Materials	246.38	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	6,588.24	0.00
6XX Supplies and Materials	35.50	0.00
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	23,884.03	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	33,812.02	0.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 19 - Non-Operating Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						0.00 (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)						0.00 (5)





# Trustees' Financial Summary

FY2008-09

Submit ID: 0569-09112488

30 Meagher County  
0569 White Sulphur Spgs Elem

**\*\* Recalculated \*\***

## 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
<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
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	120.17	175.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	120.17	175.71

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,557.86	(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	175.71	(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)	9,382.15	(5)



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**\*\* Recalculated \*\***

## 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	15,692.41	15,981.99
1112 District Levy - Personal Property	7.04	0.00
1113 District Levy - Heavy Motor Vehicles	0.00	0.98
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	271.98	1,800.79
1123 Coal Gross Proceeds	1.08	0.00
1190 Penalties and Interest on Taxes	57.75	42.69
1510 Interest Earnings	1,513.06	561.96
3281 State Technology Aid	1,093.09	2,292.98
6100 Material Prior Period Revenue Adjustments	0.00	180.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18,636.41	20,862.33

### 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	2,032.50
6XX Supplies and Materials	3,868.35	12,452.45
7XX Property and Equipment Acquisition	0.00	2,954.00
8XX Other Expenditures	25.00	0.00
<b>21XX Support Services - Students</b>		
8XX Other Expenditures	32.82	0.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	7,222.91	6,534.62
2XX Personal Services - Employee Benefits	2,275.74	2,029.34
3XX Purchased Professional and Technical Services	0.00	4,850.00
6XX Supplies and Materials	1,735.00	679.13
8XX Other Expenditures	0.00	37.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,033.07	31,569.54



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						46,338.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,862.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,569.54	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,631.18	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	1,981.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,981.09

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,981.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,981.09	(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)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	7,466.03	7,585.41
1112 District Levy - Personal Property	3.35	0.00
1113 District Levy - Heavy Motor Vehicles	5.39	0.46
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	134.17	857.37
1123 Coal Gross Proceeds	0.51	0.00
1190 Penalties and Interest on Taxes	22.94	20.07
1510 Interest Earnings	1,248.76	332.46
3445 State Combined Fund School Block Grant	3,470.50	3,682.48
6100 Material Prior Period Revenue Adjustments	0.00	29.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,351.65	12,507.35

### 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	37,869.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,027.95	37,869.51

### Schedule Of Changes Worksheet

Beginning Fund Balance	43,454.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,507.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,869.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,092.24	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	14.66	48.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14.66	48.68

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

PRC Program Function Object	2008 Value	2009 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	33.00	48.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	33.00	48.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,240.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,241.33	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	38,800.49	24,998.36
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	557,831.46	596,315.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,188.17	6,400.09
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	100.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	84,189.97	54,454.20
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	23,075.93	249,593.71
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2008-09

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**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,725.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,725.10

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,573.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,043.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	54,042.86
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: 86%**





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	43,534.85	0.00	0.00	0.00	
280	1XXX	2XX	8,249.08	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	125.19	0.00	0.00	0.00	
280	1XXX	6XX	153.17	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,980.57	0.00	0.00	0.00	
<b>Totals</b>			54,042.86	0.00	0.00	0.00	54,042.86

*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

FY2008-09

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**\*\* Recalculated \*\***

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	7,150.00	0.00	0.00	0.00	7,150.00
Land Improvements	100,793.99	0.00	0.00	0.00	100,793.99
Buildings	232,519.24	-17,047.90	273,669.64	0.00	489,140.98
Machinery and Equipment	213,545.62	258.35	37,499.82	5,825.00	245,478.79
Totals at Historical Cost	554,008.85	-16,789.55	311,169.46	5,825.00	842,563.76
Less Accumulated Depreciation For:					
Improvement Accum	40,148.38	0.00	5,039.70	0.00	45,188.08
Building Accum	120,310.63	0.00	12,836.55	0.00	133,147.18
Machinery and Equipment Accum	107,907.77	0.00	26,735.22	2,912.50	131,730.49
Total Accumulated Depreciation	268,366.78	0.00	44,611.47	2,912.50	310,065.75
Governmental Activities, Capital Assets, net	285,642.07	-16,789.55	266,557.99	2,912.50	532,498.01

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

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

\*\*\* Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	22,520.94	0.00	0.00
General Administration (23XX)	25,969.16	0.00	0.00
School Administration (24XX)	740.50	0.00	0.00
Financial Administration (25XX)	780.73	0.00	0.00
Operations and Maintenance (26XX)	3,039.15	0.00	0.00
Transportation (27XX)	22,507.15	0.00	0.00
Extracurricular (34XX, 35XX)	0.00	0.00	0.00
Total Depreciation for FY2009	75,557.63	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 (7/1/2008)	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	85,138.83	0.00	0.00	2,723.98	82,414.85	9,382.15	73,032.70
Total Governmental Activity Long-Term Liabilities	85,138.83	0.00	0.00	2,723.98	82,414.85	9,382.15	73,032.70

\* 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.