



Trustees' Financial Summary

FY2008-09

Submit ID: 0663-40017456

36 Phillips County
0663 Whitewater K-12 Schools

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: Lynn Hill

Phone #: (406) 674-5417

(Signature)

(Date)

Chair, Board of Trustees: Mike Hammond

(Signature)

(Date)

County Superintendent: Vivian Taylor

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
004	State OTO Weatherization & Deferred Maintenance	STATE	004	state
006	Accelerated LGST	STATE	006	State
007	State Technology Grant	STATE	007	State
010	State OTO Weatherization & Deferred Maintenance	STATE	010	state
012	State OTO FullTime Kindergarten Startup	STATE	012	state
120	State OTO Indian Education for All	STATE	120	state
131	Vo Ed Carl Perkins Basic Grant	FEDERAL	3606638105	84.048A
132	Rural Low Income (Title VI-B-2)	FEDERAL	84.358a	84.358B
319	Title I Program For Neglected & Delinquent Child	FEDERAL	3606633105	84.013A
368	State OTO KEDS	STATE	368	
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	206,185.46	60,140.28	207,554.26	2,417.81
02	Taxes Receivable - Real and Personal (120-149)	15,390.86	1,562.90	3,461.14	
03	Taxes Receivable - Protested (150-159)	145,111.25	18,186.66	30,420.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	366,687.57	79,889.84	241,435.91	2,417.81
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	160,502.11	19,749.56	33,881.65	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	160,502.11	19,749.56	33,881.65	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	38,855.69	62.94		
48	Fund Balance for Budget (961-970)	167,329.77	60,077.34	207,554.26	2,417.81
52	TOTAL FUND BALANCE/EQUITY	206,185.46	60,140.28	207,554.26	2,417.81
53	TOTAL LIABILITIES AND FUND BALANCE	366,687.57	79,889.84	241,435.91	2,417.81



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		54,173.76	236,036.73	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		54,173.76	236,036.73	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		54,173.76	236,036.73	
52	TOTAL FUND BALANCE/EQUITY		54,173.76	236,036.73	
53	TOTAL LIABILITIES AND FUND BALANCE		54,173.76	236,036.73	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			11,689.10	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			11,689.10	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,400.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,400.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			10,289.10	
52	TOTAL FUND BALANCE/EQUITY			10,289.10	
53	TOTAL LIABILITIES AND FUND BALANCE			11,689.10	



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,571.80	23,596.14		
02	Taxes Receivable - Real and Personal (120-149)	489.58			
03	Taxes Receivable - Protested (150-159)	4,834.25			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	37,895.63	23,596.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,323.83			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,323.83			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	32,571.80	23,596.14		
52	TOTAL FUND BALANCE/EQUITY	32,571.80	23,596.14		
53	TOTAL LIABILITIES AND FUND BALANCE	37,895.63	23,596.14		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,445.98	5,998.93		
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)				
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	23,445.98	5,998.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	23,445.98	5,998.93		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	23,445.98	5,998.93		
53	TOTAL LIABILITIES AND FUND BALANCE	23,445.98	5,998.93		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			45,645.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			45,645.82	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			45,645.82	
52	TOTAL FUND BALANCE/EQUITY			45,645.82	
53	TOTAL LIABILITIES AND FUND BALANCE			45,645.82	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	248,116.21	258,923.91
1112 District Levy - Personal Property	9,958.51	1,594.20
1114 District Levy - Pers Prop/Mobile Homes	493.41	198.97
1130 Tax Title and Property Sales	27.94	0.00
1190 Penalties and Interest on Taxes	172.06	67.54
1510 Interest Earnings	1,824.66	1,493.45
1900 Other Revenue from Local Sources	1,088.75	1,016.00
3110 Direct State Aid	340,282.96	319,607.91
3111 Quality Educator	41,432.29	41,334.70
3112 At Risk Student	5,464.08	5,194.53
3113 Indian Education For All	1,713.60	1,448.40
3114 American Indian Achievement Gap	3,200.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,625.91	15,685.00
3117 State Tuition for State Placement	6,444.23	2,088.00
3120 State Guaranteed Tax Base Aid	29,146.08	27,974.55
3444 State School Block Grant	50,282.74	50,664.89
3460 Montana Oil and Gas Tax	330,140.11	442,829.16
6100 Material Prior Period Revenue Adjustments	0.00	-99.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,088,413.54	1,171,621.51

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	269,134.27	283,644.47
2XX Personal Services - Employee Benefits	36,055.40	43,626.85
4XX Purchased Property Services	259.62	82.05
5XX Other Purchased Services	1,092.12	510.98
6XX Supplies and Materials	29,740.78	8,877.77
21XX Support Services - Students		
1XX Personal Services - Salaries	38,729.04	38,529.04
2XX Personal Services - Employee Benefits	4,961.00	5,267.62
6XX Supplies and Materials	91.90	333.08
22XX Educational Media Services		
1XX Personal Services - Salaries	35,681.04	37,441.96
2XX Personal Services - Employee Benefits	234.95	252.33
5XX Other Purchased Services	0.00	114.48
6XX Supplies and Materials	3,481.95	3,509.90
23XX Support Services - General Administration		
1XX Personal Services - Salaries	47,860.93	45,157.83



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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
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			2XX Personal Services - Employee Benefits	14,407.07	10,514.80
			3XX Purchased Professional and Technical Services	4,922.41	6,439.00
			5XX Other Purchased Services	14,221.26	14,066.47
			6XX Supplies and Materials	3,787.79	2,063.90
			810 Dues and Fees	8,780.64	7,478.08
25XX Support Services - Business					
			1XX Personal Services - Salaries	15,604.40	14,664.00
			2XX Personal Services - Employee Benefits	3,954.74	3,972.30
			5XX Other Purchased Services	306.19	759.63
			6XX Supplies and Materials	437.86	528.49
			810 Dues and Fees	1,250.00	1,450.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	35,172.42	39,912.22
			2XX Personal Services - Employee Benefits	7,718.02	9,083.81
			3XX Purchased Professional and Technical Services	992.00	0.00
			4XX Purchased Property Services	47,705.57	46,932.55
			5XX Other Purchased Services	5,000.00	5,020.00
			6XX Supplies and Materials	16,549.26	11,190.62
			810 Dues and Fees	450.00	8,605.52
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	32,547.96	33,591.96
			2XX Personal Services - Employee Benefits	7,230.32	7,821.18
			5XX Other Purchased Services	0.00	568.23
			6XX Supplies and Materials	362.04	449.26
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	1,250.31	915.87
365 OTO Indian Education for All					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	1,600.00	0.00
			5XX Other Purchased Services	1,469.49	61.36
			6XX Supplies and Materials	200.00	534.70
			810 Dues and Fees	0.00	851.40
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	29,257.71	30,459.00
			2XX Personal Services - Employee Benefits	7,208.65	7,800.18
			6XX Supplies and Materials	9,608.12	8,119.45
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	9,812.37	11,271.45



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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	
	710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	116.19	138.30	
			5XX Other Purchased Services	5,603.64	6,428.93	
			6XX Supplies and Materials	1,000.00	621.92	
			810 Dues and Fees	576.00	666.00	
	720	School Sponsored Athletics				
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	33,293.54	26,430.15	
			2XX Personal Services - Employee Benefits	842.14	508.61	
			5XX Other Purchased Services	5,086.74	5,560.39	
			6XX Supplies and Materials	6,028.89	5,243.63	
			810 Dues and Fees	4,420.00	4,395.00	
	910	Food Services				
		31XX Food Services				
			1XX Personal Services - Salaries	26,822.45	22,814.75	
			2XX Personal Services - Employee Benefits	11,973.37	9,894.28	
			4XX Purchased Property Services	878.41	335.20	
			5XX Other Purchased Services	490.44	316.95	
			6XX Supplies and Materials	476.05	924.17	
910	Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries	24,000.00	43,411.61	
			6XX Supplies and Materials	14,724.32	75,114.26	
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	0.00	97,795.38	
			6XX Supplies and Materials	0.00	3,101.19	
			7XX Property and Equipment Acquisition	0.00	54,512.00	
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	148,627.03	0.00	
	280	Special Education - Local and State				
		1XXX Instruction				
			6XX Supplies and Materials	0.00	3,067.16	
		910 Subtotal			<u>187,351.35</u>	<u>277,001.60</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>1,034,088.81</u></u>	<u><u>1,113,753.67</u></u>	



Trustees' Financial Summary

FY2008-09

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36 Phillips County
0663 Whitewater K-12 Schools

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

Schedule Of Changes Worksheet

Beginning Fund Balance						127,234.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,171,621.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,113,753.67	(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	38,855.69	Less Last Year	17,772.36	(4b)		21,083.33	
						21,083.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						206,185.46	(5)



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36 Phillips County
0663 Whitewater K-12 Schools

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
1111 District Levy - Real Property	16,964.40	26,500.34
1112 District Levy - Personal Property	762.11	109.55
1114 District Levy - Pers Prop/Mobile Homes	41.75	21.50
1130 Tax Title and Property Sales	3.09	0.00
1190 Penalties and Interest on Taxes	15.26	6.77
1510 Interest Earnings	2,869.39	643.96
2220 County On-Schedule Trans Reimb	54,419.46	58,505.90
3210 State On-Schedule Trans Reimb	54,419.46	58,505.90
3444 State School Block Grant	1,343.85	1,354.06
3460 Montana Oil and Gas Tax	43,793.69	37,265.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	174,632.46	182,913.43

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	24,062.50	26,250.00
2XX Personal Services - Employee Benefits	158.44	175.95
25XX Support Services - Business		
1XX Personal Services - Salaries	13,203.64	14,664.00
2XX Personal Services - Employee Benefits	1,586.94	1,946.30
27XX Student Transportation Services		
1XX Personal Services - Salaries	65,583.01	64,894.44
2XX Personal Services - Employee Benefits	21,416.60	25,949.30
4XX Purchased Property Services	16,308.87	26,107.60
5XX Other Purchased Services	13,766.30	16,701.86
6XX Supplies and Materials	38,670.34	41,043.99
810 Dues and Fees	1,175.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	195,931.64	219,233.44



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36 Phillips County
0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						96,397.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						182,913.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						219,233.44 (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	62.94	Less Last Year	0.00	(4b)		62.94
						62.94 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						60,140.28 (5)



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36 Phillips County
0663 Whitewater K-12 Schools

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
1111 District Levy - Real Property	58,381.97	58,163.26
1112 District Levy - Personal Property	2,293.23	374.95
1114 District Levy - Pers Prop/Mobile Homes	111.17	41.97
1130 Tax Title and Property Sales	3.32	0.00
1190 Penalties and Interest on Taxes	38.45	14.82
1510 Interest Earnings	7,187.99	1,806.64
3460 Montana Oil and Gas Tax	64,597.59	101,987.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	132,613.72	162,388.86

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		
7XX Property and Equipment Acquisition	181,870.00	138,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	181,870.00	138,500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	183,665.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	162,388.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138,500.00	(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)	207,554.26	(5)



Trustees' Financial Summary

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36 Phillips County
0663 Whitewater K-12 Schools

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
1510 Interest Earnings	113.10	44.11
1611 National School Lunch Program	7,200.40	7,792.90
1621 Lunch Sales	2,768.50	3,341.50
1900 Other Revenue from Local Sources	22.14	45.83
3220 State Food Services Match	29.80	23.84
4100 Federal Miscellaneous Grants - Direct from Feds	0.00	13,839.08
4550 Federal Child Nutrition	11,654.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,788.48	25,087.26

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	1,110.00	6,385.76
2XX Personal Services - Employee Benefits	497.43	2,754.05
5XX Other Purchased Services	150.00	0.00
6XX Supplies and Materials	16,076.08	22,631.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,833.51	31,771.24

Schedule Of Changes Worksheet

Beginning Fund Balance	9,101.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,087.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,771.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	2,417.81	(5)



Trustees' Financial Summary

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36 Phillips County
0663 Whitewater K-12 Schools

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	1,829.16	574.27
2240 County Retirement Distribution	89,267.36	96,630.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91,096.52	97,204.98

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	41,701.95	44,248.77
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,905.52	5,895.24
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,459.04	5,759.16
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,152.03	6,883.14
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,282.87	2,137.98
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,056.62	5,657.92
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,016.70	13,422.54
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,161.51	4,273.84
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,150.51	4,298.96
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,606.85	1,830.73
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,948.11	3,027.30
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,018.15	4,214.94



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36 Phillips County
0663 Whitewater K-12 Schools

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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	98,459.86	101,650.52
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Schedule Of Changes Worksheet

Beginning Fund Balance		58,619.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		97,204.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		101,650.52 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		54,173.76 (5)



Trustees' Financial Summary

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36 Phillips County
0663 Whitewater K-12 Schools

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
006 Accelerated LGST	
1510 Interest Earnings	2,423.20
1900 Other Revenue from Local Sources	160.72
	2,583.92
006 Subtotal	
007 State Technology Grant	
3900 State Career & Technical Ed Entitlement	1,259.00
120 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,000.00
131 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,513.00
132 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,231.21
319 Title I Program For Neglected & Delinquent Child	
4200 Title I, Part A, Improving Basic Programs	45,829.00
368 State OTO KEDS	
3680 K-12 Education Data Systems	175.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,591.34

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

PRC Program Function Object	2009 Value
004 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	424.71
006 Accelerated LGST	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	120.00
2XX Personal Services - Employee Benefits	1.65
	121.65
006 Subtotal	
007 State Technology Grant	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	2,121.48
010 State OTO Weatherization & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	



Trustees' Financial Summary

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36 Phillips County
0663 Whitewater K-12 Schools

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
010 State OTO Weatherization & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	24,337.61
012 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
5XX Other Purchased Services	676.12
6XX Supplies and Materials	1,245.29
012 Subtotal	1,921.41
120 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	1,625.36
131 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,513.00
132 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	11,231.21
319 Title I Program For Neglected & Delinquent Child	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	23,019.96
2XX Personal Services - Employee Benefits	8,678.83
3XX Purchased Professional and Technical Services	1,771.35
5XX Other Purchased Services	5,342.78
6XX Supplies and Materials	7,016.08
319 Subtotal	45,829.00
368 State OTO KEDS	
368 K-12 Education Data Systems	
1XXX Instruction	
5XX Other Purchased Services	137.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,262.49



Trustees' Financial Summary

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36 Phillips County
0663 Whitewater K-12 Schools

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

Schedule Of Changes Worksheet

Beginning Fund Balance						261,707.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,591.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,262.49	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						236,036.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 State OTO Weatherization & Deferred Maintenance	0.00	424.71	-424.71
006 Accelerated LGST	2,583.92	121.65	2,462.27
007 State Technology Grant	1,259.00	2,121.48	-862.48
010 State OTO Weatherization & Deferred Maintenance	0.00	24,337.61	-24,337.61
012 State OTO FullTime Kindergarten Startup	0.00	1,921.41	-1,921.41
120 State OTO Indian Education for All	1,000.00	1,625.36	-625.36
131 Vo Ed Carl Perkins Basic Grant	1,513.00	1,513.00	0.00
132 Rural Low Income (Title VI-B-2)	11,231.21	11,231.21	0.00
319 Title I Program For Neglected & Delinquent Child	45,829.00	45,829.00	0.00
368 State OTO KEDS	175.21	137.06	38.15
Total	<u>63,591.34</u>	<u>89,262.49</u>	<u>-25,671.15</u>



Trustees' Financial Summary

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36 Phillips County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	439.43	137.78
1900 Other Revenue from Local Sources	3,313.51	232.50
1910 Rentals	17,745.44	15,007.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,498.38	15,377.78

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

PRC Program Function Object	2008 Value	2009 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	12,232.48
5XX Other Purchased Services	0.00	2,000.00
6XX Supplies and Materials	0.00	5,580.65
8XX Other Expenditures	0.00	1,000.00
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	11,764.14	0.00
5XX Other Purchased Services	2,030.00	0.00
6XX Supplies and Materials	3,279.74	0.00
8XX Other Expenditures	1,908.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,981.88	20,813.13

Schedule Of Changes Worksheet

Beginning Fund Balance	15,724.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,377.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,813.13	(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)	10,289.10	(5)



Trustees' Financial Summary

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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
1111 District Levy - Real Property	8,265.91	8,219.00
1112 District Levy - Personal Property	332.56	53.07
1114 District Levy - Pers Prop/Mobile Homes	16.50	6.72
1130 Tax Title and Property Sales	0.80	0.00
1190 Penalties and Interest on Taxes	5.76	2.14
1510 Interest Earnings	488.57	210.30
1900 Other Revenue from Local Sources	0.00	398.00
3281 State Technology Aid	815.18	1,621.99
3460 Montana Oil and Gas Tax	11,221.42	14,432.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,146.70	24,943.96

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	28,521.56	5,735.94
810 Dues and Fees	0.00	40.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,521.56	5,775.94

Schedule Of Changes Worksheet

Beginning Fund Balance	13,403.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,943.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,775.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,571.80	(5)



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36 Phillips County
0663 Whitewater K-12 Schools

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
1130 Tax Title and Property Sales	0.02	0.00
1510 Interest Earnings	192.78	166.44
1900 Other Revenue from Local Sources	0.00	1,485.17
3445 State Combined Fund School Block Grant	8,845.65	8,912.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,038.45	10,564.49

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	13,031.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,564.49	(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)	23,596.14	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	291.30	239.39
1910 Rentals	0.00	1,500.00
5200 Sale or Compensation for Loss of Assets	14,305.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,596.30	1,739.39

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	21,706.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,739.39	(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)	23,445.98	(5)



Trustees' Financial Summary

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36 Phillips County
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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
1130 Tax Title and Property Sales	1.40	0.00
1510 Interest Earnings	182.68	63.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	184.08	63.75

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,935.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63.75	(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)	5,998.93	(5)



Trustees' Financial Summary

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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	2,560.33	53.82
1920 Contributions/Donations from Private Sources	0.00	128.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,560.33	182.10

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
870 Student Scholarships	250.00	6,591.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	250.00	6,591.70

Schedule Of Changes Worksheet

Beginning Fund Balance	6,409.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	182.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,591.70	(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 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	46,122.96	41,789.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,122.96	41,789.64

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	48,157.42	34,173.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,157.42	34,173.67

Schedule Of Changes Worksheet

Beginning Fund Balance	38,029.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,789.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,173.67	(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)	45,645.82	(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	32,547.96	33,591.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	29,257.71	30,459.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	21,967.96	23,019.96
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	335,909.46	430,562.64
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	22,460.44	35,031.44
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,405.04	4,190.07
XX	XXX 26XX 41X	Energy Utility Services	43,738.82	43,217.41
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	148,627.03	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,327.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,327.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,775.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,991.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,413.66
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: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,591.96	0.00	0.00	0.00
280	1XXX	2XX	7,821.18	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	568.23	0.00	0.00	0.00
280	1XXX	6XX	3,516.42	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	915.87	0.00	0.00	0.00
Totals			46,413.66	0.00	0.00	46,413.66

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	25,970.00	0.00	0.00	0.00	25,970.00
Land Improvements	97,020.00	0.00	0.00	0.00	97,020.00
Buildings	3,102,452.00	0.00	0.00	0.00	3,102,452.00
Machinery and Equipment	957,267.10	0.00	62,560.00	0.00	1,019,827.10
Totals at Historical Cost	4,182,709.10	0.00	62,560.00	0.00	4,245,269.10
Less Accumulated Depreciation For:					
Building Accum	665,227.50	0.00	0.00	0.00	665,227.50
Machinery and Equipment Accum	312,514.10	0.00	0.00	0.00	312,514.10
Total Accumulated Depreciation	977,741.60	0.00	0.00	0.00	977,741.60
Governmental Activities, Capital Assets, net	3,204,967.50	0.00	62,560.00	0.00	3,267,527.50

* 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
Unallocated	201,048.20	0.00	0.00
Total Depreciation for FY2009	201,048.20	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-
Governmental Activities*							
Compensated Absences	77,622.00	27,461.00	0.00	0.00	105,083.00	0.00	105,083.00
Total Governmental Activity Long-Term Liabilities	77,622.00	27,461.00	0.00	0.00	105,083.00	0.00	105,083.00

* 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.