



Trustees' Financial Summary

FY2008-09

Submit ID: 0355-31711411

**16 Gallatin County
0355 Willow Creek H S**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Sherri Lower

Phone #: (406) 285-6991

(Signature)

(Date)

Chair, Board of Trustees: Kris Skolrud

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(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 #
012	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0355-08	84.367
014	Title IV, Part A, Safe & Drug-Free	FEDERAL	16-0355-16-08	84.186A
015	Title V Part A	FEDERAL	16-0355-39-08	84.298
016	Rural Low Income (Title VI-B-2)	FEDERAL	S358A070409	84.358B
017	State OTO Indian Education for All	STATE	0355-16-07	state
018	Vo Ed Carl Perkins Basic Grant	FEDERAL	1603558104BG	84.048A
019	Vo Ed All Career & Tech Ed Programs	STATE	Vo Ed	State
022	State OTO Weatherization & Deferred Maintenance	STATE	State 07-08	state
023	Energy Relief	STATE	0355-16-07	
024	Capital Investment & Deferred Maintenance	STATE	07-08	
025	keds	STATE	keds	
026	Medicaid	STATE	08-09	State



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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)	50,751.06	13,733.65	25,560.25	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	2,947.71	74.11	94.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	53,698.77	13,807.76	25,654.27	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,947.71	74.11	94.02	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,947.71	74.11	94.02	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,584.18			
48	Fund Balance for Budget (961-970)	49,166.88	13,733.65	25,560.25	
52	TOTAL FUND BALANCE/EQUITY	50,751.06	13,733.65	25,560.25	
53	TOTAL LIABILITIES AND FUND BALANCE	53,698.77	13,807.76	25,654.27	



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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)		12,297.38	21,271.64	3,124.64
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				0.57
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		220.89	710.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		12,518.27	21,981.64	3,125.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.57
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				0.57
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		12,518.27	21,981.64	3,124.64
52	TOTAL FUND BALANCE/EQUITY		12,518.27	21,981.64	3,124.64
53	TOTAL LIABILITIES AND FUND BALANCE		12,518.27	21,981.64	3,125.21



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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)	1,415.61			582.87
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	1,415.61			582.87
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)	1,415.61			582.87
52	TOTAL FUND BALANCE/EQUITY	1,415.61			582.87
53	TOTAL LIABILITIES AND FUND BALANCE	1,415.61			582.87



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,035.03	10,051.87		
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	4,035.03	10,051.87		
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)				
48	Fund Balance for Budget (961-970)	4,035.03	10,051.87		
52	TOTAL FUND BALANCE/EQUITY	4,035.03	10,051.87		
53	TOTAL LIABILITIES AND FUND BALANCE	4,035.03	10,051.87		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
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)				
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		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			19,249.88	12,504.45
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			19,249.88	12,504.45
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			19,249.88	12,504.45
52	TOTAL FUND BALANCE/EQUITY			19,249.88	12,504.45
53	TOTAL LIABILITIES AND FUND BALANCE			19,249.88	12,504.45



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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
1110 District Tax Levy	100,818.67	114,586.86
1111 District Levy - Real Property	866.99	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	6,392.67
1190 Penalties and Interest on Taxes	104.07	65.50
1510 Interest Earnings	3,357.99	1,740.68
1900 Other Revenue from Local Sources	0.00	250.00
3110 Direct State Aid	173,782.65	170,920.95
3111 Quality Educator	15,711.30	13,615.99
3113 Indian Education For All	530.40	469.20
3115 State Spec Ed Allowable Cost Pymt to Districts	3,453.36	2,676.60
3120 State Guaranteed Tax Base Aid	80,065.84	88,604.67
3444 State School Block Grant	12,026.40	12,117.80
6100 Material Prior Period Revenue Adjustments	5,708.76	121.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	396,426.43	411,562.72

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	163,685.77	179,876.69
2XX Personal Services - Employee Benefits	24,633.93	25,090.09
3XX Purchased Professional and Technical Services	487.39	1,700.95
4XX Purchased Property Services	2,207.40	2,048.99
5XX Other Purchased Services	6,022.73	997.61
6XX Supplies and Materials	27,031.36	18,165.59
8XX Other Expenditures	3,529.43	938.62
21XX Support Services - Students		
1XX Personal Services - Salaries	9,219.85	7,452.95
2XX Personal Services - Employee Benefits	865.84	1,362.58
3XX Purchased Professional and Technical Services	717.50	756.25
5XX Other Purchased Services	341.77	0.00
6XX Supplies and Materials	2,393.22	0.00
8XX Other Expenditures	2,560.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	26,888.22	26,137.74
2XX Personal Services - Employee Benefits	191.25	136.64
3XX Purchased Professional and Technical Services	210.52	511.50
4XX Purchased Property Services	781.77	1,344.08
5XX Other Purchased Services	6,619.44	4,130.16
6XX Supplies and Materials	2,011.18	2,996.75



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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				
			8XX Other Expenditures	3,993.11	3,467.81
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	7,036.00	8,711.85
			2XX Personal Services - Employee Benefits	1,698.70	2,204.25
			5XX Other Purchased Services	62.64	52.42
			6XX Supplies and Materials	155.79	0.00
			8XX Other Expenditures	230.13	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	15,033.06	16,948.26
			2XX Personal Services - Employee Benefits	2,097.81	2,076.27
			3XX Purchased Professional and Technical Services	2,600.00	2,968.75
			5XX Other Purchased Services	549.27	219.68
			6XX Supplies and Materials	349.51	978.02
			8XX Other Expenditures	782.50	210.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	17,051.39	17,305.42
			2XX Personal Services - Employee Benefits	3,465.78	3,220.48
			4XX Purchased Property Services	33,405.19	27,779.11
			5XX Other Purchased Services	226.10	226.10
			6XX Supplies and Materials	6,456.87	4,056.22
			8XX Other Expenditures	92.50	113.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	703.32	0.00
			2XX Personal Services - Employee Benefits	68.02	0.00
			4XX Purchased Property Services	1,431.15	319.69
			5XX Other Purchased Services	6,774.06	6,747.24
			6XX Supplies and Materials	1,234.26	648.23
	280 Special Education - Local and State				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	72.69	0.00
			4XX Purchased Property Services	192.17	512.24
			5XX Other Purchased Services	0.00	70.82
			6XX Supplies and Materials	513.17	62.55
	23XX Support Services - General Administration				
			5XX Other Purchased Services	29.90	215.06
			6XX Supplies and Materials	0.00	58.98
	25XX Support Services - Business				
			5XX Other Purchased Services	0.00	14.30
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	0.00	172.37
			6XX Supplies and Materials	0.00	52.24
	62XX Resources Transferred to Other School Districts or Cooperatives				



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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
	280	Special Education - Local and State			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Coopera	4,773.00	5,404.00
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	355.00	2,344.18
			2XX Personal Services - Employee Benefits	2.42	50.05
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	2,935.00	8,213.65
			2XX Personal Services - Employee Benefits	538.65	64.77
			3XX Purchased Professional and Technical Services	50.00	0.00
			5XX Other Purchased Services	0.00	400.91
			6XX Supplies and Materials	0.00	323.80
			8XX Other Expenditures	25.00	175.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	8,975.76	12,207.06
			2XX Personal Services - Employee Benefits	2,589.28	2,492.07
			6XX Supplies and Materials	2,578.71	1,021.13
			8XX Other Expenditures	0.00	72.14
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	283.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>409,526.48</u>	<u>406,110.67</u>



Trustees' Financial Summary

FY2008-09

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16 Gallatin County
0355 Willow Creek H S

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

Schedule Of Changes Worksheet

Beginning Fund Balance						57,138.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						411,562.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						406,110.67	(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	1,584.18	Less Last Year	13,423.80	(4b)		-11,839.62	
						-11,839.62	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,751.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	2,159.40	2,830.87
1111 District Levy - Real Property	18.99	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	48.35
1190 Penalties and Interest on Taxes	44.06	1.38
1510 Interest Earnings	607.17	402.10
2220 County On-Schedule Trans Reimb	782.45	922.18
3210 State On-Schedule Trans Reimb	782.47	922.19
3444 State School Block Grant	790.46	796.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,185.00	5,923.54

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		
1XX Personal Services - Salaries	2,287.03	5,998.63
2XX Personal Services - Employee Benefits	148.96	243.83
3XX Purchased Professional and Technical Services	40.38	47.70
4XX Purchased Property Services	1,123.02	1,145.54
5XX Other Purchased Services	796.75	808.76
6XX Supplies and Materials	989.61	712.11
8XX Other Expenditures	171.90	141.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,557.65	9,098.26



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance		16,908.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,923.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,098.26	(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)		13,733.65	(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	4,413.41	3,407.97
1111 District Levy - Real Property	37.98	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	227.73
1190 Penalties and Interest on Taxes	3.39	2.77
1510 Interest Earnings	707.17	573.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,161.95	4,211.74

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	21,348.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,211.74	(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)	25,560.25	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,453.66	747.36
2240 County Retirement Distribution	872.91	12,130.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,326.57	12,877.39

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	23,868.31	24,905.75
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	858.20	1,171.49
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,671.63	3,645.02
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,009.07	1,278.98
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,125.44	2,437.26
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,179.97	2,287.89
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	266.57	801.89
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,247.48	922.03
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	419.95	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	178.15	743.06
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	319.33	0.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	921.07	1,376.37



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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,065.17	39,569.74
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Schedule Of Changes Worksheet

Beginning Fund Balance		39,210.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,877.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		39,569.74 (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)		12,518.27 (5)



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

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

PRC Revenue	2009 Value
012 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	710.00
014 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	49.00
016 Rural Low Income (Title VI-B-2)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	10,513.01
017 State OTO Indian Education for All	
3650 OTO Indian Education for All	500.00
018 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,245.00
019 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	245.00
022 State OTO Weatherization & Deferred Maintenance	
6100 Material Prior Period Revenue Adjustments	180.00
025 keds	
3680 K-12 Education Data Systems	51.53
026 Medicaid	
3351 Medicaid - Audiological	212.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,705.89

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

PRC Program Function Object	2009 Value
012 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	375.88
5XX Other Purchased Services	335.12
012 Subtotal	711.00
014 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	49.00
016 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,894.40
5XX Other Purchased Services	1,512.00



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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
012 Title II, Part A, Teacher/Principal Train/Recruit	710.00	711.00	-1.00
014 Title IV, Part A, Safe & Drug-Free	49.00	49.00	0.00
016 Rural Low Income (Title VI-B-2)	10,513.01	19,099.00	-8,585.99
017 State OTO Indian Education for All	500.00	0.00	500.00
018 Vo Ed Carl Perkins Basic Grant	1,245.00	1,245.00	0.00
019 Vo Ed All Career & Tech Ed Programs	245.00	245.00	0.00
022 State OTO Weatherization & Deferred Maintenance	180.00	0.00	180.00
024 Capital Investment & Deferred Maintenance	0.00	1,529.07	-1,529.07
025 keds	51.53	0.00	51.53
026 Medicaid	212.35	0.00	212.35
Total	13,705.89	22,878.07	-9,172.18



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	0.30	0.00
1510 Interest Earnings	116.83	78.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117.13	78.49

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	3,046.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.49	(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)	3,124.64	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	52.49	35.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52.49	35.54

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	1,380.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,415.61	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	38.38	7.84
5300 Operating Transfers from Other Funds	0.00	283.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38.38	291.20

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	291.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	291.20	(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)	582.87	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	213.56	123.07
3281 State Technology Aid	393.80	815.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	607.36	938.50

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		
3XX Purchased Professional and Technical Services	139.00	0.00
6XX Supplies and Materials	3,587.58	1,363.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,726.58	1,363.23

Schedule Of Changes Worksheet

Beginning Fund Balance	4,459.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	938.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,363.23	(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)	4,035.03	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	160.85	171.43
1900 Other Revenue from Local Sources	428.94	4,057.89
3445 State Combined Fund School Block Grant	834.11	840.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,423.90	5,069.77

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	4,982.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,069.77	(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)	10,051.87	(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	13,384.28	15,646.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,384.28	15,646.64

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	10,260.42	17,771.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,260.42	17,771.56

Schedule Of Changes Worksheet

Beginning Fund Balance	21,374.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,646.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,771.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,249.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	465.36	315.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	465.36	315.01

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	12,189.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	315.01	(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)	12,504.45	(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	0.00	0.00
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	163,685.77	179,876.69
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,438.78	1,850.88
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	987.27	746.88
XX	XXX 26XX 41X	Energy Utility Services	15,898.32	17,990.34
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	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	2,676.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,676.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	892.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,854.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,049.61
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	512.24	0.00	0.00	0.00	
280	1XXX	5XX	70.82	0.00	0.00	0.00	
280	1XXX	6XX	62.55	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	5,404.00	0.00	0.00	0.00	
Totals			6,049.61	0.00	0.00	0.00	6,049.61

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

Submit ID: 0355-31711411

16 Gallatin County
0355 Willow Creek H S

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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
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* 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
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Total Depreciation for FY2009

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0355-31711411

16 Gallatin County
0355 Willow Creek H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	609.61	0.00	0.00	0.00	609.61	0.00	0.00
Total Governmental Activity Long-Term Liabilities	609.61	0.00	0.00	0.00	609.61	0.00	0.00

* 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.