



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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

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*

Certification

Business Manager/Clerk: Connie Davis

Phone #: (406) 547-3751

(Signature)

(Date)

Chair, Board of Trustees: Steve Buckingham

(Signature)

(Date)

County Superintendent: Helen Hanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY10 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.



Trustees' Financial Summary

FY2009-10

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30 Meagher County

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0569 White Sulphur Spgs Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
113	Town Pump Grant	LOCAL	Local	
114	P & M Charities Grant	LOCAL	Local	
116	Indirect Cost Pool	LOCAL	Local	
117	Playground fund	LOCAL	Local	
118	CMC Grant	LOCAL	Local	
125	Ringling School clouser	LOCAL	Local	
160	Title IV, Part A, Safe & Drug-Free	FEDERAL	30-0569-16-10	84.186A
307	Mac (Medicaid Administrative Claiming)	STATE	State	
310	Title I, Part A, Improving Basic Programs	FEDERAL	30-0569-31-10	84.010A
319	Title I Improving Basic Programs	FEDERAL	30-0569-31-09	84.010A
360	Gifted and Talented	STATE	30-0569-13-09	State
367	State OTO Indian Education for All	STATE	2008-2009	state
372	Deferred Maintenance & Energy Efficiency	STATE	STMSSR81SFF09	NA
373	IDEA Part B (Trans from Coop)	FEDERAL	25969772009	84.027A
412	Rural Low Income (Title VI-B-2)	FEDERAL	S348A080555	84.358B
414	Rural Low Income (Title VI-B-2)	FEDERAL	S358A090555	84.358B
420	Title III Part A English Language Acquisition	FEDERAL	540944110	84.365A
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	30-0569-16-09	84.186A
456	IDEA Part B (Trans from Coop)	FEDERAL	25969772010	84.027A
465	ARRA - School Nutrition Equipment Assistance	FEDERAL	30-05692510EA	10.579
473	Public Health Emergency Preparedness	STATE	PHEP	NA
680	KEDS	STATE	2008-2009	
752	ARRA - Title I Part A	FEDERAL	03005699110	84.389
780	AARA State Fiscal Stablization Funds	FEDERAL	hb645	84.003



Trustees' Financial Summary

FY2009-10

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30 Meagher County

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0569 White Sulphur Spgs Elem

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)	85,498.46	29,896.84	72,200.31	780.43
02	Taxes Receivable - Real and Personal (120-149)	20,450.97	215.52	832.85	
03	Taxes Receivable - Protested (150-159)	42,364.98	690.92	2,060.36	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				214.66
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	148,314.41	30,803.28	75,093.52	995.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	518.75			
25	Deferred Revenue (680)	62,815.95	906.44	2,893.21	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	63,334.70	906.44	2,893.21	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,469.00	384.92	5,358.11	
48	Fund Balance for Budget (961-970)	74,510.71	29,511.92	66,842.20	995.09
52	TOTAL FUND BALANCE/EQUITY	84,979.71	29,896.84	72,200.31	995.09
53	TOTAL LIABILITIES AND FUND BALANCE	148,314.41	30,803.28	75,093.52	995.09



Trustees' Financial Summary

FY2009-10

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30 Meagher County

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0569 White Sulphur Spgs Elem

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)		65,967.35	40,541.35	
02	Taxes Receivable - Real and Personal (120-149)			331.82	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,884.57	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		65,967.35	48,757.74	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			15,023.44	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			15,023.44	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,564.51	
48	Fund Balance for Budget (961-970)		65,967.35	26,169.79	
52	TOTAL FUND BALANCE/EQUITY		65,967.35	33,734.30	
53	TOTAL LIABILITIES AND FUND BALANCE		65,967.35	48,757.74	



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,382.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				9,382.15
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)				9,382.15
52	TOTAL FUND BALANCE/EQUITY				9,382.15
53	TOTAL LIABILITIES AND FUND BALANCE				9,382.15



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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				



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

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)	16,677.84			
02	Taxes Receivable - Real and Personal (120-149)	662.93			
03	Taxes Receivable - Protested (150-159)	1,573.01			
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	18,913.78			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,235.94			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,235.94			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	293.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	16,384.84			
52	TOTAL FUND BALANCE/EQUITY	16,677.84			
53	TOTAL LIABILITIES AND FUND BALANCE	18,913.78			



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

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)		29,868.87		
02	Taxes Receivable - Real and Personal (120-149)		341.92		
03	Taxes Receivable - Protested (150-159)		746.86		
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		30,957.65		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,088.78		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,088.78		
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)		29,868.87		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		29,868.87		
53	TOTAL LIABILITIES AND FUND BALANCE		30,957.65		



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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				



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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				



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,223.48			
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	1,223.48			
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	1,223.48			
52	TOTAL FUND BALANCE/EQUITY	1,223.48			
53	TOTAL LIABILITIES AND FUND BALANCE	1,223.48			



Trustees' Financial Summary

FY2009-10

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30 Meagher County

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0569 White Sulphur Spgs Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				22,713.00
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				22,713.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				22,713.00
35	TOTAL LIABILITIES				22,713.00
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				22,713.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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				



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

Balance Sheet

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



Trustees' Financial Summary

FY2009-10

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30 Meagher County

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0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	422,153.53	454,971.28
1113 District Levy - Heavy Motor Vehicles	25.77	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,160.50	21,708.78
1190 Penalties and Interest on Taxes	1,089.65	1,472.65
1510 Interest Earnings	1,483.06	1,210.69
3110 Direct State Aid	447,643.01	415,144.23
3111 Quality Educator	53,158.95	54,217.57
3112 At Risk Student	9,255.66	0.00
3113 Indian Education For All	3,733.20	3,570.00
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	29,002.66	30,622.78
3120 State Guaranteed Tax Base Aid	94,253.70	59,910.23
3444 State School Block Grant	75,844.35	76,420.77
3730 HB645 State Special Education Allowable Costs	0.00	1,479.95
5300 Operating Transfers from Other Funds	175.71	0.00
6100 Material Prior Period Revenue Adjustments	1,386.23	54.13
7800 ARRA - State Fiscal Stabilization Fund	0.00	29,266.75
910		
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	36,010.65	0.00

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

1,184,376.63 1,150,249.81

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	502,051.62	518,811.83
2XX Personal Services - Employee Benefits	71,076.29	80,599.24
3XX Purchased Professional and Technical Services	1,817.72	3,336.30
4XX Purchased Property Services	1,880.82	1,735.94
5XX Other Purchased Services	277.73	137.00
6XX Supplies and Materials	31,417.88	39,062.89
7XX Property and Equipment Acquisition	0.00	1,111.00
21XX Support Services - Students		
1XX Personal Services - Salaries	23,758.10	24,557.93
2XX Personal Services - Employee Benefits	2,501.19	2,785.84
3XX Purchased Professional and Technical Services	85.46	0.00
5XX Other Purchased Services	402.88	109.73
6XX Supplies and Materials	429.52	625.23
222X Educational Media Services		
1XX Personal Services - Salaries	33,926.98	34,785.41



Trustees' Financial Summary

FY2009-10

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30 Meagher County

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0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	5,694.74	6,419.00
			5XX Other Purchased Services	0.00	437.40
			6XX Supplies and Materials	4,324.49	2,456.08
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	29,725.65	29,631.83
			2XX Personal Services - Employee Benefits	4,160.26	8,914.09
			3XX Purchased Professional and Technical Services	8,676.42	3,799.07
			5XX Other Purchased Services	4,049.94	3,476.01
			6XX Supplies and Materials	1,534.20	2,843.79
			810 Dues and Fees	5,908.50	3,810.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	68,663.61	68,735.69
			2XX Personal Services - Employee Benefits	10,581.83	15,889.99
			3XX Purchased Professional and Technical Services	636.74	981.25
			4XX Purchased Property Services	552.37	0.00
			5XX Other Purchased Services	1,066.90	1,141.15
			6XX Supplies and Materials	1,706.05	1,823.94
			7XX Property and Equipment Acquisition	0.00	1,000.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	17,365.55	17,139.94
			2XX Personal Services - Employee Benefits	2,801.09	3,040.45
			3XX Purchased Professional and Technical Services	2,707.40	2,500.00
			5XX Other Purchased Services	1,759.93	1,914.66
			6XX Supplies and Materials	3,554.74	1,270.09
			7XX Property and Equipment Acquisition	0.00	1,000.00
			810 Dues and Fees	75.00	75.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	56,510.93	59,622.02
			2XX Personal Services - Employee Benefits	16,582.98	19,200.24
			3XX Purchased Professional and Technical Services	1,804.50	103.44
			4XX Purchased Property Services	74,360.63	68,606.99
			5XX Other Purchased Services	6,690.50	7,539.79
			6XX Supplies and Materials	24,139.00	10,979.39
			810 Dues and Fees	244.00	160.50
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,388.27	1,874.61
			2XX Personal Services - Employee Benefits	117.85	169.52
			5XX Other Purchased Services	178.50	272.20
			6XX Supplies and Materials	469.12	577.96
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	26,584.74	4,059.13
	280 Special Education - Local and State				



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	43,534.85	34,761.80
			2XX Personal Services - Employee Benefits	8,249.08	3,996.39
			5XX Other Purchased Services	125.19	147.00
			6XX Supplies and Materials	153.17	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,980.57	2,018.02
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	310.16	346.21
			2XX Personal Services - Employee Benefits	1.98	2.63
			6XX Supplies and Materials	611.53	121.84
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,001.17	1,356.02
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	1,062.02	618.86
			6XX Supplies and Materials	112.12	1,451.14
			7XX Property and Equipment Acquisition	0.00	1,500.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	2,599.86	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,835.48	2,116.92
			2XX Personal Services - Employee Benefits	243.64	197.76
			5XX Other Purchased Services	615.39	240.00
			6XX Supplies and Materials	1,152.09	1,224.55
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	6,288.83	6,797.70
			2XX Personal Services - Employee Benefits	45.24	51.64
			5XX Other Purchased Services	4,386.00	2,365.00
			6XX Supplies and Materials	351.72	836.98
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	29,266.75
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	0.00	258.00
			6XX Supplies and Materials	14,633.50	13,496.19
910					
	1XX Regular Education Programs - Elementary/Secondary				



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
910	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		36,010.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,180,546.86</u>	<u>1,162,295.46</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					115,992.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,150,249.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,162,295.46	(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	10,469.00	Less Last Year	29,436.27	(4b)	-18,967.27	
					-18,967.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					84,979.71	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	32,701.64	41,391.09
1113 District Levy - Heavy Motor Vehicles	2.00	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,280.39	1,646.41
1190 Penalties and Interest on Taxes	60.25	61.09
1510 Interest Earnings	32.03	146.73
2220 County On-Schedule Trans Reimb	21,920.12	15,953.37
3210 State On-Schedule Trans Reimb	21,920.12	15,953.38
3444 State School Block Grant	1,694.55	1,707.43
6100 Material Prior Period Revenue Adjustments	29.10	-0.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,640.20	76,858.78

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	16,949.43	17,119.38
2XX Personal Services - Employee Benefits	1,736.57	2,121.32
25XX Support Services - Business		
1XX Personal Services - Salaries	5,556.98	5,484.80
2XX Personal Services - Employee Benefits	896.45	972.92
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,083.21	15,419.70
2XX Personal Services - Employee Benefits	3,753.40	3,578.54
3XX Purchased Professional and Technical Services	525.03	351.65
4XX Purchased Property Services	3,738.85	2,463.63
5XX Other Purchased Services	15,778.46	10,960.36
6XX Supplies and Materials	8,896.61	7,469.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	75,914.99	65,941.59



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,594.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,858.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,941.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	384.92	Less Last Year	0.00	(4b)		384.92	
						384.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,896.84	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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	2009 Value	2010 Value
1110 District Tax Levy	25,481.51	15,941.88
1113 District Levy - Heavy Motor Vehicles	1.56	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,917.42	1,315.99
1190 Penalties and Interest on Taxes	68.66	69.27
1510 Interest Earnings	1,432.22	1,119.42
6100 Material Prior Period Revenue Adjustments	72.75	2,898.76

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,974.12	21,345.32
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	6,140.79	2,882.72
7XX Property and Equipment Acquisition	26,625.00	53,965.67

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,765.79	56,848.39
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Schedule Of Changes Worksheet

Beginning Fund Balance	102,345.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,345.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,848.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 5,358.11 Less Last Year 0.00 (4b) 5,358.11		
	5,358.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	72,200.31	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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	2009 Value	2010 Value
1611 National School Lunch Program	25,719.10	22,968.15
1612 School Breakfast Program	2,073.75	3,737.60
1623 Milk Sales	2,028.50	1,655.15
1632 Daily Adult Sales	3,506.55	4,026.60
1900 Other Revenue from Local Sources	57.35	360.53
3220 State Food Services Match	0.00	397.39
4550 Federal Child Nutrition	62,692.06	65,394.35
6100 Material Prior Period Revenue Adjustments	50.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,128.19	98,539.77

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	34,539.10	35,900.77
2XX Personal Services - Employee Benefits	12,925.52	14,265.00
3XX Purchased Professional and Technical Services	138.00	801.37
4XX Purchased Property Services	0.00	55.00
5XX Other Purchased Services	21,888.22	20,240.01
6XX Supplies and Materials	23,399.97	32,748.42
810 Dues and Fees	0.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,890.81	104,125.57



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,580.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,539.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,125.57	(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)						995.09	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

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

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

PRC Revenue	2009 Value	2010 Value
2240 County Retirement Distribution	118,768.00	148,840.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,768.00	148,840.96

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	74,442.26	76,794.37
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,421.82	3,564.97
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	923.25	6,135.12
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,988.62	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,093.95	7,145.59
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,232.50	10,327.08
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,282.41	3,319.61
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,495.97	7,657.52
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,256.63	2,323.21
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,044.41	4,709.31
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	42.76	43.45
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	0.00	745.49
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	402.19	310.71
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	566.18	0.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	4,324.44
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,880.02	5,179.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				126,072.97	132,580.26

Schedule Of Changes Worksheet

Beginning Fund Balance						49,706.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						148,840.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						132,580.26	(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)						65,967.35	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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	2010 Value
113 Town Pump Grant	
1900 Other Revenue from Local Sources	750.00
114 P & M Charities Grant	
1900 Other Revenue from Local Sources	500.00
116 Indirect Cost Pool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1.84
117 Playground fund	
1510 Interest Earnings	23.24
1900 Other Revenue from Local Sources	28.57
117 Subtotal	51.81
118 CMC Grant	
1900 Other Revenue from Local Sources	100.00
125 Ringling School closurer	
1900 Other Revenue from Local Sources	2,700.00
5200 Sale or Compensation for Loss of Assets	11,181.04
125 Subtotal	13,881.04
160 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	715.00
307 Mac (Medicaid Administrative Claiming)	
3355 Medicaid - Miscellaneous	4,926.18
310 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	123,620.51
319 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,783.86
360 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,718.00
372 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	10,669.68
373 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	23.52
412 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,502.71
414 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,870.12
420 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	1,409.98
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	671.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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	2010 Value
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	24,637.66
465 ARRA - School Nutrition Equipment Assistance	
7620 ARRA - School Nutrition Equipment Assistance	5,000.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,750.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	49,885.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	250,468.53

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

PRC Program Function Object	2010 Value
113 Town Pump Grant	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	703.73
125 Ringling School closurer	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,000.00
160 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	518.60
6XX Supplies and Materials	196.40
160 Subtotal	715.00
307 Mac (Medicaid Administrative Claiming)	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	3,271.43
2XX Personal Services - Employee Benefits	1,912.44
6XX Supplies and Materials	187.24
307 Subtotal	5,371.11
310 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	92,803.12



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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	2010 Value
310 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	14,659.54
3XX Purchased Professional and Technical Services	8,805.58
6XX Supplies and Materials	7,352.27
	123,620.51
310 Subtotal	
319 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,120.90
2XX Personal Services - Employee Benefits	662.57
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.39
	4,783.86
319 Subtotal	
360 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	346.21
2XX Personal Services - Employee Benefits	51.53
6XX Supplies and Materials	121.83
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,198.43
	1,718.00
360 Subtotal	
367 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	449.99
7XX Property and Equipment Acquisition	2,000.00
	2,449.99
367 Subtotal	
372 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	10,669.68
373 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	23.52
412 Rural Low Income (Title VI-B-2)	



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

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	2010 Value
412	Rural Low Income (Title VI-B-2)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
		1XX Personal Services - Salaries		1,296.96
		2XX Personal Services - Employee Benefits		194.95
		3XX Purchased Professional and Technical Services		113.00
		6XX Supplies and Materials		1,698.35
		221X Improvement of Instruction Services		
		5XX Other Purchased Services		198.00
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		1.45
		412 Subtotal		3,502.71
414	Rural Low Income (Title VI-B-2)			
	414 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
		1XX Personal Services - Salaries		1,171.70
		6XX Supplies and Materials		698.42
		414 Subtotal		1,870.12
420	Title III Part A English Language Acquisition			
	432 Title III, Part A, English Language Acquisition & Language Enhancement			
		62XX Resources Transferred to Other School Districts or Cooperatives		
		930 Federal/State Grant Resources Transferred to Other Districts or Coc		1,409.98
433	Title IV, Part A, Safe & Drug-Free			
	433 Title IV, Part A, Safe & Drug-Free Schools & Communities			
		1XXX Instruction		
		5XX Other Purchased Services		671.00
456	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
		6XX Supplies and Materials		10,450.42
		4XXX Facilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition		14,000.00
		456 Subtotal		24,450.42
465	ARRA - School Nutrition Equipment Assistance			
	465 Federal Miscellaneous Grants from OPI			
		4XXX Facilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition		5,000.00
473	Public Health Emergency Preparedness			
	473 Public Health Emergency Preparedness			
		21XX Support Services - Students		



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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	2010 Value
473	Public Health Emergency Preparedness			
	473 Public Health Emergency Preparedness			
		21XX Support Services - Students		
		6XX Supplies and Materials		1,359.00
		25XX Support Services - Business		
		5XX Other Purchased Services		391.00
		473 Subtotal		<u>1,750.00</u>
752	ARRA - Title I Part A			
	752 ARRA - Title I, Part A			
		1XXX Instruction		
		1XX Personal Services - Salaries		37,581.28
		2XX Personal Services - Employee Benefits		12,229.34
		3XX Purchased Professional and Technical Services		75.00
		752 Subtotal		<u>49,885.62</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>239,595.25</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					20,922.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					250,468.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					239,595.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	7,564.51	Less Last Year	5,625.92	(4b)	1,938.59	
					1,938.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,734.30	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Town Pump Grant	750.00	703.73	46.27
114 P & M Charities Grant	500.00	0.00	500.00
116 Indirect Cost Pool	1.84	0.00	1.84



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
117 Playground fund	51.81	0.00	51.81
118 CMC Grant	100.00	0.00	100.00
125 Ringling School closurer	13,881.04	1,000.00	12,881.04
160 Title IV, Part A, Safe & Drug-Free	715.00	715.00	0.00
307 Mac (Medicaid Administrative Claiming)	4,926.18	5,371.11	-444.93
310 Title I, Part A, Improving Basic Programs	123,620.51	123,620.51	0.00
319 Title I Improving Basic Programs	4,783.86	4,783.86	0.00
360 Gifted and Talented	1,718.00	1,718.00	0.00
367 State OTO Indian Education for All	0.00	2,449.99	-2,449.99
372 Deferred Maintenance & Energy Efficiency	10,669.68	10,669.68	0.00
373 IDEA Part B (Trans from Coop)	23.52	23.52	0.00
412 Rural Low Income (Title VI-B-2)	3,502.71	3,502.71	0.00
414 Rural Low Income (Title VI-B-2)	1,870.12	1,870.12	0.00
420 Title III Part A English Language Acquisition	1,409.98	1,409.98	0.00
433 Title IV, Part A, Safe & Drug-Free	671.00	671.00	0.00
456 IDEA Part B (Trans from Coop)	24,637.66	24,450.42	187.24
465 ARRA - School Nutrition Equipment Assistance	5,000.00	5,000.00	0.00
473 Public Health Emergency Preparedness	1,750.00	1,750.00	0.00
752 ARRA - Title I Part A	49,885.62	49,885.62	0.00
Total	250,468.53	239,595.25	10,873.28



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	15,981.99	15,606.00
1113 District Levy - Heavy Motor Vehicles	0.98	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,800.79	817.88
1190 Penalties and Interest on Taxes	42.69	44.52
1510 Interest Earnings	561.96	374.75
3281 State Technology Aid	2,292.98	1,148.69
6100 Material Prior Period Revenue Adjustments	180.94	-138.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,862.33	17,853.58

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,032.50	821.75
4XX Purchased Property Services	0.00	149.98
6XX Supplies and Materials	12,452.45	15,430.59
7XX Property and Equipment Acquisition	2,954.00	5,000.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	6,971.02
2XX Personal Services - Employee Benefits	0.00	2,676.58
3XX Purchased Professional and Technical Services	0.00	6,000.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,534.62	0.00
2XX Personal Services - Employee Benefits	2,029.34	0.00
3XX Purchased Professional and Technical Services	4,850.00	50.00
6XX Supplies and Materials	679.13	0.00
8XX Other Expenditures	37.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,569.54	37,099.92



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						35,631.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,853.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,099.92	(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	293.00	Less Last Year	0.00	(4b)		293.00	
						293.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,677.84	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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	2009 Value	2010 Value
1110 District Tax Levy	7,585.41	7,383.16
1113 District Levy - Heavy Motor Vehicles	0.46	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	857.37	392.85
1190 Penalties and Interest on Taxes	20.07	25.46
1510 Interest Earnings	332.46	265.15
3445 State Combined Fund School Block Grant	3,682.48	3,710.47
6100 Material Prior Period Revenue Adjustments	29.10	-0.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,507.35	11,776.63

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	37,869.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,869.51	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	18,092.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,776.63	(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)	29,868.87	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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	2009 Value	2010 Value
1510 Interest Earnings	48.68	24.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48.68	24.15

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

PRC Program Function Object	2009 Value	2010 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	48.00	42.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48.00	42.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,241.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42.00	(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)	1,223.48	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	24,998.36	25,864.61
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	596,315.26	667,899.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,400.09	17,921.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	54,454.20	50,745.92
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	249,593.71	33,728.81
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,209.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,209.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,736.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,741.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,923.21
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:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2012 Maximum Budget: 75%



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County
0569 White Sulphur Spgs Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	34,761.80	0.00	0.00	0.00	
280	1XXX	2XX	3,996.39	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	147.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,018.02	0.00	0.00	0.00	
Totals			40,923.21	0.00	0.00	0.00	40,923.21

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 FY10.



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	7,150.00	0.00	0.00	0.00	7,150.00
Land Improvements	100,793.99	0.00	0.00	0.00	100,793.99
Buildings	489,140.98	-0.08	0.00	42,624.40	446,516.50
Machinery and Equipment	245,478.79	0.00	76,211.21	62,264.67	259,425.33
Construction in Progress	0.00	0.00	26,429.81	0.00	26,429.81
Totals at Historical Cost	842,563.76	-0.08	102,641.02	104,889.07	840,315.63
Less Accumulated Depreciation For:					
Improvement Accum	45,188.08	0.00	5,039.70	0.00	50,227.78
Building Accum	133,147.18	-1,893.18	9,098.94	42,624.40	97,728.54
Machinery and Equipment Accum	131,730.49	-5,029.96	33,632.75	62,264.57	98,068.71
Total Accumulated Depreciation	310,065.75	-6,923.14	47,771.39	104,888.97	246,025.03
Governmental Activities, Capital Assets, net	532,498.01	6,923.06	54,869.63	0.10	594,290.60

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	13,583.73	0.00	0.00
General Administration (23XX)	943.10	0.00	0.00
School Administration (24XX)	740.50	0.00	0.00
Financial Administration (25XX)	780.73	0.00	0.00
Operations and Maintenance (26XX)	2,959.11	0.00	0.00
Transportation (27XX)	14,208.73	0.00	0.00
Extracurricular (34XX, 35XX)	346.72	0.00	0.00
Total Depreciation for FY2010	33,562.62	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0569-25998706

30 Meagher County

**** Recalculated ****

0569 White Sulphur Spgs Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	82,414.85	5,551.84	0.00	0.00	87,966.69	0.00	87,966.69
Total Governmental Activity	82,414.85	5,551.84	0.00	0.00	87,966.69	0.00	87,966.69
Long-Term Liabilities							

* 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.