



Trustees' Financial Summary

FY2009-10

Submit ID: 0570-21123484

**30 Meagher County
0570 White Sulphur Spgs H S**

Due Dates:

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

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

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.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
102	Quick Start Energy Grants	STATE		state
103	Bair Bleacher Project	LOCAL	Local	
108	Montan Historical Society Grant (Big Read)	STATE	State	
308	Medical-Medicaid Billing Reimbursement	STATE	state	
359	Vo Ed All Career & Tech Ed Programs	STATE	State	State
368	State OTO Indian Education for All	STATE	state	state
372	Deferred Maintenance & Energy Efficiency	STATE	state	NA
374	Quality Schools Facility Grant	STATE	MT-QSPL-10-0024	NA
390	Vo Ed All Career & Tech Ed Programs	STATE	State	State
413	Rural Low Income (Title VI-B-2)	FEDERAL	S348A080598	84.358B
415	Rural Low Income (Title VI-B-2)	FEDERAL	S358A090598	84.358B
473	Public Health Emergency Preparedness	STATE	State	NA
645	Zehntner Scholarship	LOCAL	Local	
780	AARA State Fiscal Stablizatioln Fund	FEDERAL	HB 645	
810	Vo Ed Carl Perkins Basic Grant	FEDERAL	30-0570-81-10BG	84.048A



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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)	36,475.89	28,019.25	58,360.13	
02	Taxes Receivable - Real and Personal (120-149)	12,257.60	181.02	634.18	
03	Taxes Receivable - Protested (150-159)	50,860.10	2,604.98	5,177.83	
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	99,593.59	30,805.25	64,172.14	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	63,117.70	2,786.00	5,812.01	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	63,117.70	2,786.00	5,812.01	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,357.58	384.92	5,358.10	
48	Fund Balance for Budget (961-970)	34,118.31	27,634.33	53,002.03	
52	TOTAL FUND BALANCE/EQUITY	36,475.89	28,019.25	58,360.13	
53	TOTAL LIABILITIES AND FUND BALANCE	99,593.59	30,805.25	64,172.14	



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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)	707.44	54,067.02	7,294.34	9,556.44
02	Taxes Receivable - Real and Personal (120-149)	48.87			141.76
03	Taxes Receivable - Protested (150-159)	124.89			726.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			19,770.73	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	881.20	54,067.02	27,065.07	10,424.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,555.25	
25	Deferred Revenue (680)	173.76		7,907.77	868.22
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	173.76		9,463.02	868.22
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,254.80	
48	Fund Balance for Budget (961-970)	707.44	54,067.02	15,347.25	9,556.44
52	TOTAL FUND BALANCE/EQUITY	707.44	54,067.02	17,602.05	9,556.44
53	TOTAL LIABILITIES AND FUND BALANCE	881.20	54,067.02	27,065.07	10,424.66



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,887.98			8,575.83
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,005.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,892.98			8,575.83
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)	3,892.98			8,575.83
52	TOTAL FUND BALANCE/EQUITY	3,892.98			8,575.83
53	TOTAL LIABILITIES AND FUND BALANCE	3,892.98			8,575.83



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
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)	22,810.40			
02	Taxes Receivable - Real and Personal (120-149)	610.09			
03	Taxes Receivable - Protested (150-159)	4,378.88			
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	27,799.37			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,988.97			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,988.97			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	411.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	22,399.40			
52	TOTAL FUND BALANCE/EQUITY	22,810.40			
53	TOTAL LIABILITIES AND FUND BALANCE	27,799.37			



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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)		25,392.75		
02	Taxes Receivable - Real and Personal (120-149)		264.12		
03	Taxes Receivable - Protested (150-159)		1,780.69		
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		27,437.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,044.81		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,044.81		
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)		25,392.75		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		25,392.75		
53	TOTAL LIABILITIES AND FUND BALANCE		27,437.56		



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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				



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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				



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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)	41,742.01		99,550.65	
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	41,742.01		99,550.65	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	41,742.01		99,550.65	
52	TOTAL FUND BALANCE/EQUITY	41,742.01		99,550.65	
53	TOTAL LIABILITIES AND FUND BALANCE	41,742.01		99,550.65	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,179.47	42,685.30		18,405.70
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	16,179.47	42,685.30		18,405.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	16,179.47	42,685.30		18,405.70
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	16,179.47	42,685.30		18,405.70
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	16,179.47	42,685.30		18,405.70



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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	2009 Value	2010 Value
1110 District Tax Levy	356,580.04	335,846.97
1113 District Levy - Heavy Motor Vehicles	16.55	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	49,986.48	14,641.36
1190 Penalties and Interest on Taxes	652.94	895.21
1510 Interest Earnings	212.17	182.08
3110 Direct State Aid	342,847.88	322,160.94
3111 Quality Educator	34,760.93	34,934.33
3112 At Risk Student	3,304.38	0.00
3113 Indian Education For All	1,774.80	1,713.60
3115 State Spec Ed Allowable Cost Pymt to Districts	24,663.88	20,265.80
3120 State Guaranteed Tax Base Aid	31,636.80	39,430.80
3444 State School Block Grant	49,069.60	49,442.53
3730 HB645 State Special Education Allowable Costs	0.00	685.01
6100 Material Prior Period Revenue Adjustments	1,725.79	62.70
7800 ARRA - State Fiscal Stabilization Fund	0.00	22,711.63
910		
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	19,548.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>916,780.97</u>	<u>842,972.96</u>

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	219,772.72	180,415.18
2XX Personal Services - Employee Benefits	25,417.60	39,261.13
3XX Purchased Professional and Technical Services	1,747.85	352.50
4XX Purchased Property Services	666.84	520.86
5XX Other Purchased Services	633.26	527.22
6XX Supplies and Materials	22,179.98	21,275.07
810 Dues and Fees	0.00	459.50
8XX Other Expenditures	392.50	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	16,485.24	15,967.37
2XX Personal Services - Employee Benefits	1,735.45	1,476.65
3XX Purchased Professional and Technical Services	85.46	169.00
5XX Other Purchased Services	651.06	444.53
6XX Supplies and Materials	118.11	583.58
222X Educational Media Services		
1XX Personal Services - Salaries	29,294.12	29,050.94
2XX Personal Services - Employee Benefits	4,380.98	4,676.21



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			5XX Other Purchased Services	0.00	270.63
			6XX Supplies and Materials	4,463.87	4,819.45
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	9,574.13	9,261.76
			2XX Personal Services - Employee Benefits	1,323.44	2,872.25
			3XX Purchased Professional and Technical Services	2,705.75	7,460.25
			5XX Other Purchased Services	3,194.82	3,817.66
			6XX Supplies and Materials	1,031.20	1,732.60
			810 Dues and Fees	0.00	3,810.50
			8XX Other Expenditures	2,427.50	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	47,279.11	45,761.31
			2XX Personal Services - Employee Benefits	5,571.86	4,774.59
			3XX Purchased Professional and Technical Services	441.26	1,616.95
			5XX Other Purchased Services	1,712.87	1,498.65
			6XX Supplies and Materials	2,647.97	2,992.63
			810 Dues and Fees	0.00	454.00
			8XX Other Expenditures	496.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,251.55	6,170.38
			2XX Personal Services - Employee Benefits	1,008.45	1,094.59
			3XX Purchased Professional and Technical Services	1,595.00	2,103.00
			5XX Other Purchased Services	1,141.87	1,665.01
			6XX Supplies and Materials	889.35	667.39
			810 Dues and Fees	0.00	75.00
			8XX Other Expenditures	75.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	58,128.04	59,853.01
			2XX Personal Services - Employee Benefits	16,884.71	19,727.41
			3XX Purchased Professional and Technical Services	1,046.16	1,878.30
			4XX Purchased Property Services	37,354.80	59,267.34
			5XX Other Purchased Services	5,624.91	4,770.71
			6XX Supplies and Materials	14,712.20	10,164.12
			810 Dues and Fees	0.00	160.50
			8XX Other Expenditures	174.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	423.17	650.31
			2XX Personal Services - Employee Benefits	30.85	60.68
			5XX Other Purchased Services	1,572.84	2,073.90
			6XX Supplies and Materials	1,058.23	1,066.49
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	13,109.35	165.00



Trustees' Financial Summary

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30 Meagher County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,992.01	20,097.95
			2XX Personal Services - Employee Benefits	6,517.15	8,254.53
			5XX Other Purchased Services	236.80	0.00
			6XX Supplies and Materials	30.00	97.50
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	984.56	935.05
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	931.92
			6XX Supplies and Materials	112.13	378.89
		21XX Support Services - Students			
			5XX Other Purchased Services	2,054.39	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	399.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	121,601.33	114,166.01
			2XX Personal Services - Employee Benefits	12,876.40	15,847.30
			4XX Purchased Property Services	578.18	378.82
			5XX Other Purchased Services	35.05	0.00
			6XX Supplies and Materials	12,504.07	8,133.10
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,214.34	5,583.32
			2XX Personal Services - Employee Benefits	405.42	427.42
			5XX Other Purchased Services	7,226.50	6,238.53
			6XX Supplies and Materials	648.64	1,305.59
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	13,384.50	13,416.07
			2XX Personal Services - Employee Benefits	95.79	131.97
			5XX Other Purchased Services	7,345.00	9,524.00
			6XX Supplies and Materials	2,720.53	4,344.27
			810 Dues and Fees	0.00	1,000.00
			8XX Other Expenditures	1,000.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	6,650.16	6,948.66
			2XX Personal Services - Employee Benefits	587.19	642.49
			5XX Other Purchased Services	18,480.46	19,501.41
			6XX Supplies and Materials	1,857.66	1,933.68
		35XX Extracurricular - Athletics			



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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	2009 Value	2010 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,410.46	15,137.08
			2XX Personal Services - Employee Benefits	117.41	114.34
			5XX Other Purchased Services	1,770.00	3,236.00
			6XX Supplies and Materials	4,453.02	6,824.50
			810 Dues and Fees	0.00	1,500.00
			8XX Other Expenditures	1,500.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	19,142.21
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	1,272.25
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	306.72
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,990.45
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	8,377.89	10,443.41
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	215.10	0.00
910	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	19,548.73	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>873,042.30</u>	<u>858,520.55</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						50,167.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						842,972.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						858,520.55	(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	2,357.58	Less Last Year	501.35	(4b)		1,856.23	
						1,856.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,475.89	(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	2009 Value	2010 Value
1110 District Tax Levy	36,326.14	31,894.41
1113 District Levy - Heavy Motor Vehicles	1.69	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,821.70	1,224.83
1190 Penalties and Interest on Taxes	48.92	51.54
1510 Interest Earnings	177.66	249.36
2220 County On-Schedule Trans Reimb	16,670.82	15,274.28
3210 State On-Schedule Trans Reimb	16,670.82	15,274.28
3444 State School Block Grant	1,125.25	1,133.80
6100 Material Prior Period Revenue Adjustments	53.72	-0.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,896.72	65,101.67

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	16,949.44	17,119.39
2XX Personal Services - Employee Benefits	1,736.45	2,121.35
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	18,080.42	15,416.27
2XX Personal Services - Employee Benefits	3,550.57	3,252.32
3XX Purchased Professional and Technical Services	1,025.01	463.95
4XX Purchased Property Services	3,958.62	5,854.70
5XX Other Purchased Services	4,335.74	7,403.31
6XX Supplies and Materials	9,974.36	9,458.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,064.04	67,547.27



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,121.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,101.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,547.27	(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	41.15	(4b)		343.77	
						343.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,019.25	(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	2009 Value	2010 Value
1110 District Tax Levy	25,769.91	15,679.48
1113 District Levy - Heavy Motor Vehicles	1.20	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,163.09	1,055.60
1190 Penalties and Interest on Taxes	49.07	53.74
1510 Interest Earnings	1,185.11	943.81
6100 Material Prior Period Revenue Adjustments	107.45	2,899.23

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,275.83	20,631.86
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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	6,140.78	2,882.70
7XX Property and Equipment Acquisition	26,625.00	53,965.63

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,765.78	56,848.33
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Schedule Of Changes Worksheet

Beginning Fund Balance	89,218.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,631.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,848.33	(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 5,358.10 Less Last Year 0.00	(4b)	5,358.10
		5,358.10 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,360.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	0.00	1,806.45
1190 Penalties and Interest on Taxes	0.00	0.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,807.44

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		
5XX Other Purchased Services	0.00	1,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,100.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,807.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,100.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	707.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2009 Value	2010 Value
2240 County Retirement Distribution	87,077.04	93,518.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,077.04	93,518.86

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	32,319.51	26,243.99
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,374.25	1,617.71
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	921.64	1,006.60
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,279.29	4,248.49
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,010.03	4,022.22
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,061.30	6,836.86
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,690.87	1,710.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,105.85	8,339.01
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,153.24	2,121.62
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,313.35	2,849.57
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,933.11	6,010.12
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,565.57	7,072.88
396 State Career & Technical Ed Entitlement - Office Occupations		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,362.51	3,704.14
650 Adult Basic Education/GED Programs		
1XXX Instruction		



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	169.91	139.01
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	652.25	717.29
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,985.95	2,627.83
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	973.51	1,020.00
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,873.52	1,807.38
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	2,783.13
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	96.28
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	31.73
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	304.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>90,745.66</u>	<u>85,310.83</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						45,858.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,518.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						85,310.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						54,067.02	(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	2010 Value
102 Quick Start Energy Grants	
3710 Quick Start Energy Grants	21,857.05
103 Bair Bleacher Project	
1900 Other Revenue from Local Sources	10,000.00
308 Medical-Medicaid Billing Reimbursement	
3355 Medicaid - Miscellaneous	2,604.41
372 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	8,370.67
374 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	14,227.56
390 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,612.00
413 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,742.38
415 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,764.17
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,750.00
810 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,803.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	82,731.24

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

PRC Program Function Object	2010 Value
102 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	21,857.05
108 Montan Historical Society Grant (Big Read)	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
5XX Other Purchased Services	37.66
308 Medical-Medicaid Billing Reimbursement	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	7,899.65
2XX Personal Services - Employee Benefits	1,273.96



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2010 Value
			308 Subtotal	9,173.61
359	Vo Ed All Career & Tech Ed Programs			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			5XX Other Purchased Services	263.66
	396 State Career & Technical Ed Entitlement - Office Occupations			
		1XXX Instruction		
			5XX Other Purchased Services	15.83
			359 Subtotal	279.49
368	State OTO Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
		1XXX Instruction		
			6XX Supplies and Materials	450.00
372	Deferred Maintenance & Energy Efficiency			
	370 Deferred Maintenance & Energy Efficiency Improvements			
		4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	8,370.67
374	Quality Schools Facility Grant			
	372 Quality Schools Facility Grant Program			
		4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	14,227.56
390	Vo Ed All Career & Tech Ed Programs			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			5XX Other Purchased Services	434.25
			6XX Supplies and Materials	408.95
			810 Dues and Fees	221.00
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX Instruction		
			6XX Supplies and Materials	1,031.80
	396 State Career & Technical Ed Entitlement - Office Occupations			
		1XXX Instruction		
			5XX Other Purchased Services	1,516.00
			390 Subtotal	3,612.00
413	Rural Low Income (Title VI-B-2)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			1XX Personal Services - Salaries	5,746.18
			2XX Personal Services - Employee Benefits	932.51
			3XX Purchased Professional and Technical Services	1,667.00



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

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

PRC Program Function Object	2010 Value
413 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	3,396.69
413 Subtotal	11,742.38
415 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1,752.70
2XX Personal Services - Employee Benefits	611.47
3XX Purchased Professional and Technical Services	400.00
415 Subtotal	2,764.17
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	1,750.00
810 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,896.76
27XX Student Transportation Services	
6XX Supplies and Materials	906.24
810 Subtotal	5,803.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,067.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						12,683.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						82,731.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,067.59	(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	2,254.80	Less Last Year	0.00	(4b)		2,254.80	
						2,254.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,602.05	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Quick Start Energy Grants	21,857.05	21,857.05	0.00
103 Bair Bleacher Project	10,000.00	0.00	10,000.00
108 Montan Historical Society Grant (Big Read)	0.00	37.66	-37.66
308 Medical-Medicaid Billing Reimbursement	2,604.41	9,173.61	-6,569.20
359 Vo Ed All Career & Tech Ed Programs	0.00	279.49	-279.49
368 State OTO Indian Education for All	0.00	450.00	-450.00
372 Deferred Maintenance & Energy Efficiency	8,370.67	8,370.67	0.00
374 Quality Schools Facility Grant	14,227.56	14,227.56	0.00
390 Vo Ed All Career & Tech Ed Programs	3,612.00	3,612.00	0.00
413 Rural Low Income (Title VI-B-2)	11,742.38	11,742.38	0.00
415 Rural Low Income (Title VI-B-2)	2,764.17	2,764.17	0.00
473 Public Health Emergency Preparedness	1,750.00	1,750.00	0.00
810 Vo Ed Carl Perkins Basic Grant	5,803.00	5,803.00	0.00
Total	<u>82,731.24</u>	<u>80,067.59</u>	<u>2,663.65</u>



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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	2009 Value	2010 Value
1110 District Tax Levy	8,512.09	3,373.84
1113 District Levy - Heavy Motor Vehicles	0.40	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	357.30	294.17
1190 Penalties and Interest on Taxes	11.27	14.44
1510 Interest Earnings	85.77	131.75
6100 Material Prior Period Revenue Adjustments	17.91	-0.04

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,984.74	3,814.16
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,436.73	1,072.56
2XX Personal Services - Employee Benefits	17.56	8.14
3XX Purchased Professional and Technical Services	1,298.00	1,612.50
5XX Other Purchased Services	25.16	100.00
6XX Supplies and Materials	875.89	1,292.15

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,653.34	4,085.35
--	----------	----------

Schedule Of Changes Worksheet

Beginning Fund Balance	9,827.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,814.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,085.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,556.44	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2009 Value	2010 Value
1311 Driver's Education Fees	2,610.00	2,015.00
1510 Interest Earnings	70.87	57.34
3260 State Driver's Education Reimbursement	1,360.00	1,005.00
6100 Material Prior Period Revenue Adjustments	-130.13	-45.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,910.74	3,031.53

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	3,416.48	3,032.14
2XX Personal Services - Employee Benefits	66.98	97.35
3XX Purchased Professional and Technical Services	0.00	104.56
5XX Other Purchased Services	600.00	963.70
6XX Supplies and Materials	186.99	235.82
221X Improvement of Instruction Services		
5XX Other Purchased Services	394.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,665.39	4,433.57

Schedule Of Changes Worksheet

Beginning Fund Balance	5,295.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,031.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,433.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,892.98	(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	2009 Value	2010 Value
1110 District Tax Levy	18,852.06	17,919.39
1113 District Levy - Heavy Motor Vehicles	0.88	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,415.70	768.05
1190 Penalties and Interest on Taxes	35.18	43.95
1510 Interest Earnings	796.46	299.92
3281 State Technology Aid	1,735.27	872.31
6100 Material Prior Period Revenue Adjustments	395.90	-0.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,231.45	19,902.92

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	3,187.50	175.00
4XX Purchased Property Services	1,018.00	237.50
5XX Other Purchased Services	0.00	70.00
6XX Supplies and Materials	7,193.69	10,489.30
7XX Property and Equipment Acquisition	5,608.15	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	6,971.03
2XX Personal Services - Employee Benefits	0.00	2,676.71
3XX Purchased Professional and Technical Services	0.00	6,000.00
4XX Purchased Property Services	0.00	50.00
6XX Supplies and Materials	0.00	3,031.36
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,484.53	0.00
2XX Personal Services - Employee Benefits	2,029.17	0.00
3XX Purchased Professional and Technical Services	4,850.00	0.00
5XX Other Purchased Services	114.90	0.00
6XX Supplies and Materials	679.12	0.00
8XX Other Expenditures	37.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,202.56	29,700.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						32,197.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,902.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,700.90	(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	411.00	Less Last Year	0.00	(4b)		411.00	
						411.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,810.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	7,677.61	7,297.72
1113 District Levy - Heavy Motor Vehicles	0.36	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	981.97	316.07
1190 Penalties and Interest on Taxes	13.91	19.24
1510 Interest Earnings	320.55	224.33
3445 State Combined Fund School Block Grant	1,988.72	2,003.83
6100 Material Prior Period Revenue Adjustments	35.82	-0.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,018.94	9,860.91

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	36,763.83	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,763.83	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		15,531.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,860.91	(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)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		25,392.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	492.69	274.21
645 Zehntner Scholarship		
1510 Interest Earnings	1,160.85	646.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,653.54	920.42

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	600.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	600.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,321.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	920.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	41,742.01	(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	2009 Value	2010 Value
1510 Interest Earnings	318.93	220.81
1700 Student Extracurricular Activity Receipts	0.00	160,436.56
1XXX Revenues from Student Activities	168,318.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	168,637.48	160,657.37

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	152,301.48	153,436.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	152,301.48	153,436.79

Schedule Of Changes Worksheet

Beginning Fund Balance	92,330.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	160,657.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	153,436.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	99,550.65	(5)



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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	16,090.52	16,639.75
XX	39X 1XXX 112	Certified Teacher Staff Salaries	121,601.33	114,166.61
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	215,630.80	188,735.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,274.54	1,522.71
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	26,089.81	42,945.62
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	131,345.71	22,763.23
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	1,100.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,131.37
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,131.37

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,043.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,469.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,385.03
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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	20,097.95	0.00	0.00	0.00	
280	1XXX	2XX	8,254.53	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	97.50	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	935.05	0.00	0.00	0.00	
Totals			29,385.03	0.00	0.00	0.00	29,385.03

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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	7,267.69	0.00	0.00	0.00	7,267.69
Land Improvements	57,272.16	0.00	0.00	0.00	57,272.16
Buildings	266,135.88	0.00	21,208.06	42,624.46	244,719.48
Machinery and Equipment	251,478.79	2,712.32	60,636.69	65,874.72	248,953.08
Construction in Progress	0.00	0.00	21,208.00	0.00	21,208.00
Totals at Historical Cost	582,154.52	2,712.32	103,052.75	108,499.18	579,420.41
Less Accumulated Depreciation For:					
Improvement Accum	28,107.25	-0.31	2,863.91	0.00	30,970.85
Building Accum	67,086.74	-4,096.27	4,293.92	42,624.40	24,659.99
Machinery and Equipment Accum	134,296.14	0.00	30,651.67	65,874.72	99,073.09
Total Accumulated Depreciation	229,490.13	-4,096.58	37,809.50	108,499.12	154,703.93
Governmental Activities, Capital Assets, net	352,664.39	6,808.90	65,243.25	0.06	424,716.48

* 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)	10,377.56	0.00	0.00
General Administration (23XX)	357.88	0.00	0.00
School Administration (24XX)	1,000.00	0.00	0.00
Financial Administration (25XX)	780.73	0.00	0.00
Operations and Maintenance (26XX)	1,047.77	0.00	0.00
Transportation (27XX)	14,888.73	0.00	0.00
Extracurricular (34XX, 35XX)	693.45	0.00	0.00
Total Depreciation for FY2010	29,146.12	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	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	60,239.38	0.00	0.00	12,832.12	47,407.26	0.00	47,407.26
Total Governmental Activity	60,239.38	0.00	0.00	12,832.12	47,407.26	0.00	47,407.26
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.