



Trustees' Financial Summary

FY2009-10

Submit ID: 0663-66964592

36 Phillips County

**** Recalculated ****

0663 Whitewater K-12 Schools

Due Dates:

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

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

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: Lynn Hill

Phone #: (406) 674-5417

(Signature)

(Date)

Chair, Board of Trustees: Mike Hammond

(Signature)

(Date)

County Superintendent: Vivian Taylor

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For 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 #
004	State OTO Weatherization & Deferred Maintenance	STATE	004	state
006	Accelerated LGST	STATE	006	State
007	State Technology Grant	STATE	007	State
120	State OTO Indian Education for All	STATE	120	state
132	Rural Low Income (Title VI-B-2)	FEDERAL	84.358a	84.358B
371	Deferred Maintenance & Energy Efficiency	STATE		NA
420	Title I Program For Neglected & Delinquent Child	FEDERAL	03606633110	84.013A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	03606638110	84.048A
571	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	ARRA - Title I Part A	FEDERAL	03606639110	84.389
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,878.18	68,237.11	218,245.36	4,139.27
02	Taxes Receivable - Real and Personal (120-149)	2,578.99	551.62	545.67	
03	Taxes Receivable - Protested (150-159)	5,341.34	1,223.07	1,120.73	
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	102,798.51	70,011.80	219,911.76	4,139.27
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,920.33	1,774.69	1,666.40	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,920.33	1,774.69	1,666.40	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	94,878.18	68,237.11	218,245.36	4,139.27
52	TOTAL FUND BALANCE/EQUITY	94,878.18	68,237.11	218,245.36	4,139.27
53	TOTAL LIABILITIES AND FUND BALANCE	102,798.51	70,011.80	219,911.76	4,139.27



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		56,590.43	247,903.03	
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		56,590.43	247,903.03	
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)		56,590.43	247,903.03	
52	TOTAL FUND BALANCE/EQUITY		56,590.43	247,903.03	
53	TOTAL LIABILITIES AND FUND BALANCE		56,590.43	247,903.03	



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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)			17,755.56	
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			17,755.56	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,400.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,400.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			16,355.56	
52	TOTAL FUND BALANCE/EQUITY			16,355.56	
53	TOTAL LIABILITIES AND FUND BALANCE			17,755.56	



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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)	31,859.91	104,171.53		
02	Taxes Receivable - Real and Personal (120-149)	88.89			
03	Taxes Receivable - Protested (150-159)	186.14			
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	32,134.94	104,171.53		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	275.03			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	275.03			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	31,859.91	104,171.53		
52	TOTAL FUND BALANCE/EQUITY	31,859.91	104,171.53		
53	TOTAL LIABILITIES AND FUND BALANCE	32,134.94	104,171.53		



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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)	25,573.22			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	25,573.22			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	25,573.22			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	25,573.22			
53	TOTAL LIABILITIES AND FUND BALANCE	25,573.22			



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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)			48,187.92	
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			48,187.92	
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			48,187.92	
52	TOTAL FUND BALANCE/EQUITY			48,187.92	
53	TOTAL LIABILITIES AND FUND BALANCE			48,187.92	



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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)	28,955.55	14,378.47		
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	28,955.55	14,378.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	28,955.55	14,378.47		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	28,955.55	14,378.47		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	28,955.55	14,378.47		



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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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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				



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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
1111 District Levy - Real Property	258,923.91	228,542.62
1112 District Levy - Personal Property	1,594.20	27,285.26
1114 District Levy - Pers Prop/Mobile Homes	198.97	710.31
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	5,561.97
1190 Penalties and Interest on Taxes	67.54	312.51
1510 Interest Earnings	1,493.45	616.32
1900 Other Revenue from Local Sources	1,016.00	0.00
3110 Direct State Aid	319,607.91	291,074.81
3111 Quality Educator	41,334.70	41,334.70
3112 At Risk Student	5,194.53	0.00
3113 Indian Education For All	1,448.40	1,305.60
3114 American Indian Achievement Gap	1,600.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	15,685.00	14,162.36
3117 State Tuition for State Placement	2,088.00	2,611.72
3120 State Guaranteed Tax Base Aid	27,974.55	12,194.58
3444 State School Block Grant	50,664.89	51,049.94
3460 Montana Oil and Gas Tax	442,829.16	240,385.60
3730 HB645 State Special Education Allowable Costs	0.00	456.67
6100 Material Prior Period Revenue Adjustments	-99.70	0.00
7800 ARRA - State Fiscal Stabilization Fund	0.00	20,520.13

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

1,171,621.51	939,725.10
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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		
1XXX Instruction		
1XX Personal Services - Salaries	283,644.47	285,237.87
2XX Personal Services - Employee Benefits	43,626.85	58,720.64
4XX Purchased Property Services	82.05	1,263.75
5XX Other Purchased Services	510.98	582.64
6XX Supplies and Materials	8,877.77	13,038.48
21XX Support Services - Students		
1XX Personal Services - Salaries	38,529.04	17,750.81
2XX Personal Services - Employee Benefits	5,267.62	124.33
6XX Supplies and Materials	333.08	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	37,441.96	20,778.23
2XX Personal Services - Employee Benefits	252.33	132.66
5XX Other Purchased Services	114.48	0.00
6XX Supplies and Materials	3,509.90	4,399.24



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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				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	45,157.83	47,711.90
			2XX Personal Services - Employee Benefits	10,514.80	7,628.07
			3XX Purchased Professional and Technical Services	6,439.00	9,724.75
			5XX Other Purchased Services	14,066.47	16,167.80
			6XX Supplies and Materials	2,063.90	1,888.81
			810 Dues and Fees	7,478.08	4,080.08
		25XX Support Services - Business			
			1XX Personal Services - Salaries	14,664.00	15,340.08
			2XX Personal Services - Employee Benefits	3,972.30	4,608.48
			5XX Other Purchased Services	759.63	1,235.75
			6XX Supplies and Materials	528.49	449.06
			810 Dues and Fees	1,450.00	1,150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	39,912.22	42,156.09
			2XX Personal Services - Employee Benefits	9,083.81	8,954.47
			3XX Purchased Professional and Technical Services	0.00	1,060.00
			4XX Purchased Property Services	46,932.55	43,964.16
			5XX Other Purchased Services	5,020.00	5,200.00
			6XX Supplies and Materials	11,190.62	11,666.96
			810 Dues and Fees	8,605.52	9,735.52
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,591.96	35,267.04
			2XX Personal Services - Employee Benefits	7,821.18	8,483.97
			5XX Other Purchased Services	568.23	0.00
			6XX Supplies and Materials	449.26	691.82
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	915.87	889.57
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	61.36	195.60
			6XX Supplies and Materials	534.70	0.00
			810 Dues and Fees	851.40	3,004.40
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,459.00	31,503.96
			2XX Personal Services - Employee Benefits	7,800.18	8,459.03
			5XX Other Purchased Services	0.00	929.15
			6XX Supplies and Materials	8,119.45	5,825.82
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			



Trustees' Financial Summary

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36 Phillips County

**** Recalculated ****

0663 Whitewater K-12 Schools

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
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	11,271.45	11,769.64
			2XX Personal Services - Employee Benefits	138.30	155.88
			5XX Other Purchased Services	6,428.93	7,374.68
			6XX Supplies and Materials	621.92	380.00
			810 Dues and Fees	666.00	1,041.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	26,430.15	19,081.55
			2XX Personal Services - Employee Benefits	508.61	559.27
			5XX Other Purchased Services	5,560.39	5,181.44
			6XX Supplies and Materials	5,243.63	8,380.66
			810 Dues and Fees	4,395.00	5,480.00
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	20,520.13
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	22,814.75	24,881.94
			2XX Personal Services - Employee Benefits	9,894.28	11,734.53
			4XX Purchased Property Services	335.20	0.00
			5XX Other Purchased Services	316.95	110.00
			6XX Supplies and Materials	924.17	9,408.64
	910 Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	43,411.61	6,000.00
			6XX Supplies and Materials	75,114.26	12,192.93
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	97,795.38	79,061.51
			6XX Supplies and Materials	3,101.19	10,139.71
			7XX Property and Equipment Acquisition	54,512.00	48,722.19
	280 Special Education - Local and State				
	1XXX Instruction				
			6XX Supplies and Materials	3,067.16	0.00
	910 Subtotal			<u>277,001.60</u>	<u>156,116.34</u>
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			<u><u>1,113,753.67</u></u>	<u><u>1,012,176.69</u></u>



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						206,185.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						939,725.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,012,176.69	(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	38,855.69	(4b)		-38,855.69	
						-38,855.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						94,878.18	(5)



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	26,500.34	52,159.02
1112 District Levy - Personal Property	109.55	4,496.85
1114 District Levy - Pers Prop/Mobile Homes	21.50	102.50
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	678.81
1190 Penalties and Interest on Taxes	6.77	51.26
1510 Interest Earnings	643.96	94.74
2220 County On-Schedule Trans Reimb	58,505.90	62,388.01
3210 State On-Schedule Trans Reimb	58,505.90	62,388.00
3444 State School Block Grant	1,354.06	1,364.35
3460 Montana Oil and Gas Tax	37,265.45	37,999.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	182,913.43	221,722.81

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	26,250.00	28,500.00
2XX Personal Services - Employee Benefits	175.95	168.09
25XX Support Services - Business		
1XX Personal Services - Salaries	14,664.00	15,339.96
2XX Personal Services - Employee Benefits	1,946.30	1,596.48
27XX Student Transportation Services		
1XX Personal Services - Salaries	64,894.44	69,661.22
2XX Personal Services - Employee Benefits	25,949.30	35,518.51
4XX Purchased Property Services	26,107.60	17,519.30
5XX Other Purchased Services	16,701.86	15,085.78
6XX Supplies and Materials	41,043.99	28,073.70
810 Dues and Fees	1,500.00	2,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	219,233.44	213,563.04



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						60,140.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						221,722.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						213,563.04	(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	62.94	(4b)		-62.94	
						-62.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,237.11	(5)



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	58,163.26	47,976.91
1112 District Levy - Personal Property	374.95	5,929.98
1114 District Levy - Pers Prop/Mobile Homes	41.97	156.05
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,144.63
1190 Penalties and Interest on Taxes	14.82	68.28
1510 Interest Earnings	1,806.64	987.06
3460 Montana Oil and Gas Tax	101,987.22	52,428.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	162,388.86	108,691.10

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		
7XX Property and Equipment Acquisition	138,500.00	98,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	138,500.00	98,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	207,554.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,691.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,000.00	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	218,245.36	(5)



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	44.11	13.64
1611 National School Lunch Program	7,792.90	6,226.60
1621 Lunch Sales	3,341.50	2,945.50
1900 Other Revenue from Local Sources	45.83	553.46
3220 State Food Services Match	23.84	48.92
4100 Federal Miscellaneous Grants - Direct from Feds	13,839.08	0.00
4550 Federal Child Nutrition	0.00	11,936.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,087.26	21,724.13

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	6,385.76	5,283.60
2XX Personal Services - Employee Benefits	2,754.05	2,896.67
6XX Supplies and Materials	22,631.43	11,822.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,771.24	20,002.67

Schedule Of Changes Worksheet

Beginning Fund Balance	2,417.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,724.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,002.67	(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)	4,139.27	(5)



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	574.27	196.43
2240 County Retirement Distribution	96,630.71	101,076.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,204.98	101,272.67

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	44,248.77	45,572.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,895.24	2,726.66
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,759.16	3,222.40
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,883.14	7,295.31
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,137.98	2,229.71
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,657.92	5,921.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,422.54	14,477.05
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,273.84	4,430.52
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,298.96	4,519.22
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,830.73	1,950.54
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,027.30	2,140.56
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,214.94	4,370.36



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

101,650.52

98,856.00

Schedule Of Changes Worksheet

Beginning Fund Balance						54,173.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,272.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,856.00	(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)						56,590.43	(5)



Trustees' Financial Summary

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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
006 Accelerated LGST	
1510 Interest Earnings	1,196.20
1900 Other Revenue from Local Sources	10,940.37
	12,136.57
006 Subtotal	
007 State Technology Grant	
3900 State Career & Technical Ed Entitlement	1,101.00
132 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,480.00
371 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	21,400.93
420 Title I Program For Neglected & Delinquent Child	
4200 Title I, Part A, Improving Basic Programs	42,967.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,253.00
571 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	1,874.90
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	23,347.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115,560.40

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

PRC Program Function Object	2010 Value
006 Accelerated LGST	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	797.99
120 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	200.00
5XX Other Purchased Services	373.28
	573.28
120 Subtotal	
132 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	11,480.00



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						236,036.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						115,560.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,694.10	(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)						247,903.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Accelerated LGST	12,136.57	797.99	11,338.58
007 State Technology Grant	1,101.00	0.00	1,101.00
120 State OTO Indian Education for All	0.00	573.28	-573.28
132 Rural Low Income (Title VI-B-2)	11,480.00	11,480.00	0.00
371 Deferred Maintenance & Energy Efficiency	21,400.93	21,400.93	0.00
420 Title I Program For Neglected & Delinquent Child	42,967.00	42,967.00	0.00
451 Vo Ed Carl Perkins Basic Grant	1,253.00	1,253.00	0.00
571 ARRA - IDEA Part B (Trans from Coop)	1,874.90	1,874.90	0.00
752 ARRA - Title I Part A	23,347.00	23,347.00	0.00
Total	115,560.40	103,694.10	11,866.30



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	137.78	65.70
1900 Other Revenue from Local Sources	232.50	0.00
1910 Rentals	15,007.50	17,742.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,377.78	17,808.20

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

PRC Program Function Object	2009 Value	2010 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	12,232.48	7,942.14
5XX Other Purchased Services	2,000.00	1,268.75
6XX Supplies and Materials	5,580.65	2,530.85
8XX Other Expenditures	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,813.13	11,741.74

Schedule Of Changes Worksheet

Beginning Fund Balance	10,289.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,808.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,741.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,355.56	(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
1111 District Levy - Real Property	8,219.00	7,960.32
1112 District Levy - Personal Property	53.07	907.68
1114 District Levy - Pers Prop/Mobile Homes	6.72	23.29
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	184.71
1190 Penalties and Interest on Taxes	2.14	10.52
1510 Interest Earnings	210.30	159.72
1900 Other Revenue from Local Sources	398.00	149.00
3281 State Technology Aid	1,621.99	794.14
3460 Montana Oil and Gas Tax	14,432.74	7,958.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,943.96	18,147.82

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		
4XX Purchased Property Services	0.00	80.95
6XX Supplies and Materials	5,735.94	18,743.76
810 Dues and Fees	40.00	35.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,775.94	18,859.71

Schedule Of Changes Worksheet

Beginning Fund Balance	32,571.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,147.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,859.71	(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)
	31,859.91	(5)



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0663 Whitewater K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	166.44	210.23
1900 Other Revenue from Local Sources	1,485.17	5,869.04
3445 State Combined Fund School Block Grant	8,912.88	8,980.62
5200 Sale or Compensation for Loss of Assets	0.00	68,058.85
9710 Residual Equity Transfers In	0.00	6,008.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,564.49	89,127.14

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	8,551.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8,551.75

Schedule Of Changes Worksheet

Beginning Fund Balance	23,596.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,127.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,551.75	(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)	104,171.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	239.39	127.24
1910 Rentals	1,500.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,739.39	2,127.24

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	23,445.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,127.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,573.22	(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
1510 Interest Earnings	63.75	9.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63.75	9.47

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

PRC Program Function Object	2009 Value	2010 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	6,008.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,008.40

Schedule Of Changes Worksheet

Beginning Fund Balance	5,998.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,008.40 (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)
		0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	41,789.64	26,084.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,789.64	26,084.56

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	34,173.67	23,542.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,173.67	23,542.46

Schedule Of Changes Worksheet

Beginning Fund Balance	45,645.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,084.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,542.46	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,187.92	(5)



Trustees' Financial Summary

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**** Recalculated ****

0663 Whitewater K-12 Schools

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	33,591.96	35,267.04
XX	39X 1XXX 112	Certified Teacher Staff Salaries	30,459.00	31,503.96
XX	427 1XXX 112	Certified Teacher Staff Salaries	23,019.96	23,873.04
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	430,562.64	323,766.91
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	35,031.44	6,304.32
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,190.07	3,559.73
XX	XXX 26XX 41X	Energy Utility Services	43,217.41	48,490.78
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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0663 Whitewater K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,087.58
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,087.58

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,695.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,646.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	45,332.40
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: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	35,267.04	0.00	0.00	0.00	
280	1XXX	2XX	8,483.97	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	691.82	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	889.57	0.00	0.00	0.00	
Totals			45,332.40	0.00	0.00	0.00	45,332.40

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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**** Recalculated ****

0663 Whitewater K-12 Schools

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	25,970.00	0.00	0.00	0.00	25,970.00
Land Improvements	97,020.00	0.00	0.00	0.00	97,020.00
Buildings	3,102,452.00	0.00	0.00	8,666.00	3,093,786.00
Machinery and Equipment	1,019,827.10	0.00	45,928.00	0.00	1,065,755.10
Totals at Historical Cost	4,245,269.10	0.00	45,928.00	8,666.00	4,282,531.10
Less Accumulated Depreciation For:					
Building Accum	665,227.50	0.00	112,459.00	0.00	777,686.50
Machinery and Equipment Accum	312,514.10	0.00	37,334.00	0.00	349,848.10
Total Accumulated Depreciation	977,741.60	0.00	149,793.00	0.00	1,127,534.60
Governmental Activities, Capital Assets, net	3,267,527.50	0.00	-103,865.00	8,666.00	3,154,996.50

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

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

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
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Total Depreciation for FY2010

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

0663 Whitewater K-12 Schools

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	105,083.00	11,910.00	0.00	0.00	116,993.00	0.00	116,993.00
Total Governmental Activity Long-Term Liabilities	105,083.00	11,910.00	0.00	0.00	116,993.00	0.00	116,993.00

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

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