



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

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

Due Dates:

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

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

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: Sherri Lower

Phone #: (406) 285-6991

(Signature)

(Date)

Chair, Board of Trustees: Kris Skolrud

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY10 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

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

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
010	Capital Investment & Deferred Maintenance	STATE	07-08	
012	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0355-08	84.367
014	Title IV, Part A, Safe & Drug-Free	FEDERAL	16-0355-16-08	84.186A
016	Rural Low Income (Title VI-B-2)	FEDERAL	S358A070409	84.358B
018	Vo Ed Carl Perkins Basic Grant	FEDERAL	1603558104BG	84.048A
019	Vo Ed All Career & Tech Ed Programs	STATE	Vo Ed	State
024	Deferred Maintenance & Energy Efficiency	STATE		NA
026	Medicaid	STATE	08-09	State
101	Local Gov Sev Tax (LGST)	STATE		State



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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)	44,373.50	13,925.55	28,090.64	
02	Taxes Receivable - Real and Personal (120-149)	5,572.70	327.06	119.41	
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)	100.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	50,046.20	14,252.61	28,210.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,572.70	327.06	119.41	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,572.70	327.06	119.41	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,000.00			
48	Fund Balance for Budget (961-970)	42,473.50	13,925.55	28,090.64	
52	TOTAL FUND BALANCE/EQUITY	44,473.50	13,925.55	28,090.64	
53	TOTAL LIABILITIES AND FUND BALANCE	50,046.20	14,252.61	28,210.05	



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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)		17,718.93	26,350.35	3,174.83
02	Taxes Receivable - Real and Personal (120-149)				0.57
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		220.89		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,939.82	26,350.35	3,175.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.57
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				0.57
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			13,683.73	
48	Fund Balance for Budget (961-970)		17,939.82	12,666.62	3,174.83
52	TOTAL FUND BALANCE/EQUITY		17,939.82	26,350.35	3,174.83
53	TOTAL LIABILITIES AND FUND BALANCE		17,939.82	26,350.35	3,175.40



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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)	1,438.33			592.02
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,438.33			592.02
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,438.33			592.02
52	TOTAL FUND BALANCE/EQUITY	1,438.33			592.02
53	TOTAL LIABILITIES AND FUND BALANCE	1,438.33			592.02



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Balance Sheet

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



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,570.56	11,207.44		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,570.56	11,207.44		
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)	2,000.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,570.56	11,207.44		
52	TOTAL FUND BALANCE/EQUITY	4,570.56	11,207.44		
53	TOTAL LIABILITIES AND FUND BALANCE	4,570.56	11,207.44		



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Balance Sheet

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



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Balance Sheet

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



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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)			33,247.90	11,949.31
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			33,247.90	11,949.31
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			33,247.90	11,949.31
52	TOTAL FUND BALANCE/EQUITY			33,247.90	11,949.31
53	TOTAL LIABILITIES AND FUND BALANCE			33,247.90	11,949.31



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Balance Sheet

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



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Balance Sheet

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



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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	114,586.86	118,049.25
1111 District Levy - Real Property	0.00	82.12
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,392.67	0.00
1190 Penalties and Interest on Taxes	65.50	195.31
1510 Interest Earnings	1,740.68	1,124.95
1900 Other Revenue from Local Sources	250.00	0.00
3110 Direct State Aid	170,920.95	156,679.15
3111 Quality Educator	13,615.99	16,289.91
3113 Indian Education For All	469.20	408.00
3115 State Spec Ed Allowable Cost Pymt to Districts	2,676.60	2,261.01
3120 State Guaranteed Tax Base Aid	88,604.67	84,014.92
3444 State School Block Grant	12,117.80	12,209.90
3730 HB645 State Special Education Allowable Costs	0.00	135.31
6100 Material Prior Period Revenue Adjustments	121.80	449.12
7800 ARRA - State Fiscal Stabilization Fund	0.00	11,045.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	411,562.72	402,944.48

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	179,876.69	175,051.08
2XX Personal Services - Employee Benefits	25,090.09	25,707.43
3XX Purchased Professional and Technical Services	1,700.95	57.00
4XX Purchased Property Services	2,048.99	1,969.69
5XX Other Purchased Services	997.61	590.12
6XX Supplies and Materials	18,165.59	17,249.81
810 Dues and Fees	0.00	2,130.57
8XX Other Expenditures	938.62	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	7,452.95	8,056.04
2XX Personal Services - Employee Benefits	1,362.58	1,328.29
3XX Purchased Professional and Technical Services	756.25	707.50
5XX Other Purchased Services	0.00	257.60
23XX Support Services - General Administration		
1XX Personal Services - Salaries	26,137.74	27,788.18
2XX Personal Services - Employee Benefits	136.64	202.53
3XX Purchased Professional and Technical Services	511.50	322.29
4XX Purchased Property Services	1,344.08	2,493.29
5XX Other Purchased Services	4,130.16	3,266.38



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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			
			6XX Supplies and Materials	2,996.75	1,583.65
			810 Dues and Fees	0.00	3,693.69
			8XX Other Expenditures	3,467.81	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	8,711.85	7,688.24
			2XX Personal Services - Employee Benefits	2,204.25	2,053.63
			5XX Other Purchased Services	52.42	145.04
			6XX Supplies and Materials	0.00	36.47
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,948.26	18,295.91
			2XX Personal Services - Employee Benefits	2,076.27	2,706.28
			3XX Purchased Professional and Technical Services	2,968.75	3,097.89
			5XX Other Purchased Services	219.68	633.65
			6XX Supplies and Materials	978.02	516.68
			810 Dues and Fees	0.00	713.50
			8XX Other Expenditures	210.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	17,305.42	16,043.68
			2XX Personal Services - Employee Benefits	3,220.48	3,772.20
			4XX Purchased Property Services	27,779.11	21,820.25
			5XX Other Purchased Services	226.10	226.10
			6XX Supplies and Materials	4,056.22	3,388.47
			810 Dues and Fees	0.00	65.00
			8XX Other Expenditures	113.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	2,403.43
			2XX Personal Services - Employee Benefits	0.00	274.59
			4XX Purchased Property Services	319.69	411.70
			5XX Other Purchased Services	6,747.24	6,708.10
			6XX Supplies and Materials	648.23	1,233.60
	280 Special Education - Local and State				
		1XXX Instruction			
			4XX Purchased Property Services	512.24	336.82
			5XX Other Purchased Services	70.82	122.27
			6XX Supplies and Materials	62.55	1,374.75
			810 Dues and Fees	0.00	21.31
		23XX Support Services - General Administration			
			5XX Other Purchased Services	215.06	170.88
			6XX Supplies and Materials	58.98	0.00
		25XX Support Services - Business			
			5XX Other Purchased Services	14.30	0.00
		26XX Operation and Maintenance of Plant Services			



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	172.37	0.00
			6XX Supplies and Materials	52.24	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,404.00	3,897.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	9,988.90
			2XX Personal Services - Employee Benefits	0.00	82.88
			5XX Other Purchased Services	0.00	91.00
			810 Dues and Fees	0.00	1,965.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,344.18	0.00
			2XX Personal Services - Employee Benefits	50.05	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	8,213.65	0.00
			2XX Personal Services - Employee Benefits	64.77	0.00
			5XX Other Purchased Services	400.91	0.00
			6XX Supplies and Materials	323.80	0.00
			8XX Other Expenditures	175.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	11,045.53
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	12,207.06	11,436.45
			2XX Personal Services - Employee Benefits	2,492.07	3,026.40
			6XX Supplies and Materials	1,021.13	1,331.62
			810 Dues and Fees	0.00	57.50
			8XX Other Expenditures	72.14	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	283.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				406,110.67	409,637.86



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						50,751.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						402,944.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						409,637.86	(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	2,000.00	Less Last Year	1,584.18	(4b)		415.82	
						415.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,473.50	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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	2,830.87	8,194.18
1111 District Levy - Real Property	0.00	2.04
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	48.35	0.00
1190 Penalties and Interest on Taxes	1.38	7.32
1510 Interest Earnings	402.10	224.32
2220 County On-Schedule Trans Reimb	922.18	621.00
3210 State On-Schedule Trans Reimb	922.19	621.00
3444 State School Block Grant	796.47	802.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,923.54	10,472.38

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		
1XX Personal Services - Salaries	5,998.63	6,526.08
2XX Personal Services - Employee Benefits	243.83	414.30
3XX Purchased Professional and Technical Services	47.70	20.19
4XX Purchased Property Services	1,145.54	1,409.21
5XX Other Purchased Services	808.76	791.26
6XX Supplies and Materials	712.11	999.44
810 Dues and Fees	0.00	120.00
8XX Other Expenditures	141.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,098.26	10,280.48



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						13,733.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,472.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,280.48	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,925.55	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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	3,407.97	2,100.10
1111 District Levy - Real Property	0.00	2.39
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	227.73	0.00
1190 Penalties and Interest on Taxes	2.77	6.63
1510 Interest Earnings	573.27	421.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,211.74	2,530.39

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	25,560.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,530.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	28,090.64	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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	747.36	203.73
2240 County Retirement Distribution	12,130.03	48,078.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,877.39	48,281.81

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	24,905.75	27,504.70
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,171.49	1,243.88
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,645.02	3,889.39
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,278.98	1,135.64
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,437.26	2,616.70
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,287.89	2,301.63
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	801.89	787.09
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	922.03	796.61
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	0.00	1,011.19
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	743.06	314.14
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,376.37	1,259.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,569.74	42,860.26



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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

Schedule Of Changes Worksheet

Beginning Fund Balance						12,518.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,281.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,860.26	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,939.82	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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
014 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	47.00
016 Rural Low Income (Title VI-B-2)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	19,254.14
6100 Material Prior Period Revenue Adjustments	8,585.99
016 Subtotal	27,840.13
018 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	948.00
019 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	305.00
024 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	7,590.65
026 Medicaid	
3351 Medicaid - Audiological	206.50
101 Local Gov Sev Tax (LGST)	
1900 Other Revenue from Local Sources	550.07
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	1,000.00
101 Subtotal	1,550.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,487.35

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

PRC Program Function Object	2010 Value
012 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	723.00
014 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	47.00
016 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
5XX Other Purchased Services	910.93
6XX Supplies and Materials	18,720.06



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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
016 Subtotal	19,630.99
018 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,441.00
019 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	305.00
024 Deferred Maintenance & Energy Efficiency	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,744.50
725 Major Construction Services	15,352.50
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,964.17
6XX Supplies and Materials	43.14
8XX Other Expenditures	426.75
024 Subtotal	25,531.06
026 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	124.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,802.37



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						21,981.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,487.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,802.37	(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	13,683.73	Less Last Year	0.00	(4b)		13,683.73	
						13,683.73	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,350.35	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
012 Title II, Part A, Teacher/Principal Train/Recruit	0.00	723.00	-723.00
014 Title IV, Part A, Safe & Drug-Free	47.00	47.00	0.00
016 Rural Low Income (Title VI-B-2)	27,840.13	19,630.99	8,209.14
018 Vo Ed Carl Perkins Basic Grant	948.00	1,441.00	-493.00
019 Vo Ed All Career & Tech Ed Programs	305.00	305.00	0.00
024 Deferred Maintenance & Energy Efficiency	7,590.65	25,531.06	-17,940.41
026 Medicaid	206.50	124.32	82.18
101 Local Gov Sev Tax (LGST)	1,550.07	0.00	1,550.07
Total	<u>38,487.35</u>	<u>47,802.37</u>	<u>-9,315.02</u>



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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
1510 Interest Earnings	78.49	50.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78.49	50.19

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	3,124.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,174.83	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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
1510 Interest Earnings	35.54	22.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35.54	22.72

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	1,415.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,438.33	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	7.84	9.15
5300 Operating Transfers from Other Funds	283.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	291.20	9.15

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	582.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.15	(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)	592.02	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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
1510 Interest Earnings	123.07	67.71
1900 Other Revenue from Local Sources	0.00	59.51
3281 State Technology Aid	815.43	408.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	938.50	535.53

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		
6XX Supplies and Materials	1,363.23	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,363.23	2,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,035.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	535.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(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	2,000.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	2,000.00	(4)
	4,570.56	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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	171.43	166.67
1900 Other Revenue from Local Sources	4,057.89	142.06
3445 State Combined Fund School Block Grant	840.45	846.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,069.77	1,155.57

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					10,051.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,155.57	(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)					11,207.44	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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	15,646.64	37,410.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,646.64	37,410.33

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	17,771.56	23,412.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,771.56	23,412.31

Schedule Of Changes Worksheet

Beginning Fund Balance	19,249.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,410.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,412.31	(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)	33,247.90	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	315.01	194.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	315.01	194.86

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 870 Student Scholarships	0.00	750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	750.00

Schedule Of Changes Worksheet

Beginning Fund Balance	12,504.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	194.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	750.00	(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)	11,949.31	(5)



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

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

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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	179,876.69	161,082.98
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,850.88	5,031.45
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	746.88	258.67
XX	XXX 26XX 41X	Energy Utility Services	17,990.34	16,869.97
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



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,396.32
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,396.32

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	798.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,450.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,730.84
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%



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	336.82	0.00	0.00	0.00	
280	1XXX	5XX	122.27	0.00	0.00	0.00	
280	1XXX	6XX	1,374.75	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	3,897.00	0.00	0.00	0.00	
Totals			5,730.84	0.00	0.00	0.00	5,730.84

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY10.



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
----------------------	------------------	-----------	----------	-------------------

* 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
-------------------------------------	----------------------------	-----------------------------	-------------

Total Depreciation for FY2010

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0355-39070235

16 Gallatin County
0355 Willow Creek H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	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	609.61	0.00	0.00	17.59	592.02	0.00	592.02
Total Governmental Activity Long-Term Liabilities	609.61	0.00	0.00	17.59	592.02	0.00	592.02

* 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.