



Trustees' Financial Summary

FY2010-11

Submit ID: 0569-80025292

30 Meagher County

0569 White Sulphur Spgs Elem

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Connie Davis

Phone #: (406) 547-3751

(Signature)

(Date)

Chair, Board of Trustees: Joy Ioerger

(Signature)

(Date)

County Superintendent: Helen Hanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY11 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 #
104	Donations for School Equipment Use	LOCAL	Local	Local
105	6th Grade Phone Books	LOCAL	Local	Local
113	Town Pump Grant	LOCAL	Local	Local
114	P & M Charities	LOCAL	Local	Local
116	Indirect Cost Pool	LOCAL	Local	Local
117	Playground	LOCAL	Local	Local
118	CMC Technology Grant	LOCAL	Local	Local
125	Ringling School Closure	LOCAL	Local	Local
160	Title IV Safe and Drug-Free Schools	FEDERAL	30-0569-16-10	84.186A
307	MAC (Administrative Medicaid)	STATE	State	State
310	Title I Improving Basic Programs	FEDERAL	30-0569-31-10	84.010A
311	Title I, Part A, Improving Basic Programs	FEDERAL	30-0569-31-11	84.010A
367	State OTO Indian Education for All	STATE	State	state
372	Deferred Maintenance & Energy Efficiency	STATE	State	NA
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S347A080555	84.358A
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090555	84.358A
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100555	84.358A
420	Title III Part A English Language Acquisition	FEDERAL	540944110	84.365A
421	Title III Part A English Language Acquisition	FEDERAL	540944111	84.365A
456	IDEA Part B (Trans from Coop)	FEDERAL	25969772010	84.027A
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	ARRA - Title I Part A	FEDERAL	ARRA	84.389



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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)	73,754.84	16,157.83	31,115.95	2,501.54
02	Taxes Receivable - Real and Personal (120-149)	14,481.28	800.58	729.39	
03	Taxes Receivable - Protested (150-159)	54,199.20	1,786.74	2,693.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	142,435.32	18,745.15	34,538.79	2,501.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	68,680.48	2,587.32	3,422.84	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	68,680.48	2,587.32	3,422.84	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	351.82			
48	Fund Balance for Budget (961-970)	73,403.02	16,157.83	31,115.95	2,501.54
52	TOTAL FUND BALANCE/EQUITY	73,754.84	16,157.83	31,115.95	2,501.54
53	TOTAL LIABILITIES AND FUND BALANCE	142,435.32	18,745.15	34,538.79	2,501.54



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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)		61,345.69	23,025.94	
02	Taxes Receivable - Real and Personal (120-149)			331.82	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		10,662.40	1,007.36	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		72,008.09	24,365.12	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			559.10	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			559.10	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,355.99	
48	Fund Balance for Budget (961-970)		72,008.09	22,450.03	
52	TOTAL FUND BALANCE/EQUITY		72,008.09	23,806.02	
53	TOTAL LIABILITIES AND FUND BALANCE		72,008.09	24,365.12	



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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)				8,451.40
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				8,451.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)				8,451.40
52	TOTAL FUND BALANCE/EQUITY				8,451.40
53	TOTAL LIABILITIES AND FUND BALANCE				8,451.40



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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)	16,569.73			
02	Taxes Receivable - Real and Personal (120-149)	455.05			
03	Taxes Receivable - Protested (150-159)	1,977.32			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,002.10			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,432.49			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,432.49			
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)	16,569.61			
52	TOTAL FUND BALANCE/EQUITY	16,569.61			
53	TOTAL LIABILITIES AND FUND BALANCE	19,002.10			



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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)		35,780.87		
02	Taxes Receivable - Real and Personal (120-149)		243.30		
03	Taxes Receivable - Protested (150-159)		938.39		
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		36,962.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,181.69		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,181.69		
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)		35,780.87		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		35,780.87		
53	TOTAL LIABILITIES AND FUND BALANCE		36,962.56		



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Balance Sheet

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



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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				



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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)	1,204.07			
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	1,204.07			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1,204.07			
52	TOTAL FUND BALANCE/EQUITY	1,204.07			
53	TOTAL LIABILITIES AND FUND BALANCE	1,204.07			



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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)				11,978.26
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				11,978.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				11,978.26
35	TOTAL LIABILITIES				11,978.26
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				11,978.26



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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	2010 Value	2011 Value
1110 District Tax Levy	454,971.28	463,358.68
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	21,708.78	15,786.61
1190 Penalties and Interest on Taxes	1,472.65	1,817.15
1510 Interest Earnings	1,210.69	642.96
3110 Direct State Aid	415,144.23	370,823.42
3111 Quality Educator	54,217.57	54,600.86
3113 Indian Education For All	3,570.00	3,488.40
3114 American Indian Achievement Gap	200.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	30,622.78	23,021.16
3120 State Guaranteed Tax Base Aid	59,910.23	66,621.66
3444 State School Block Grant	76,420.77	77,001.57
3730 HB645 State Special Education Allowable Costs	1,479.95	1,376.04
5300 Operating Transfers from Other Funds	0.00	930.75
6100 Material Prior Period Revenue Adjustments	54.13	1,995.43
7800 ARRA - State Fiscal Stabilization Fund	29,266.75	41,842.79
7810 Education Jobs Fund	0.00	34,975.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,150,249.81	1,159,082.85

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	518,811.83	470,905.01
2XX Personal Services - Employee Benefits	80,599.24	84,031.92
3XX Purchased Professional and Technical Services	3,336.30	1,579.30
4XX Purchased Property Services	1,735.94	50.00
5XX Other Purchased Services	137.00	263.13
6XX Supplies and Materials	39,062.89	16,344.79
7XX Property and Equipment Acquisition	1,111.00	360.58
21XX Support Services - Students		
1XX Personal Services - Salaries	24,557.93	23,128.84
2XX Personal Services - Employee Benefits	2,785.84	2,920.65
5XX Other Purchased Services	109.73	116.91
6XX Supplies and Materials	625.23	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	34,785.41	37,225.89
2XX Personal Services - Employee Benefits	6,419.00	7,105.54
5XX Other Purchased Services	437.40	384.00
6XX Supplies and Materials	2,456.08	2,701.45
23XX Support Services - General Administration		



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	29,631.83	27,840.97
			2XX Personal Services - Employee Benefits	8,914.09	7,720.02
			3XX Purchased Professional and Technical Services	3,799.07	7,012.88
			5XX Other Purchased Services	3,476.01	2,877.98
			6XX Supplies and Materials	2,843.79	1,864.80
			810 Dues and Fees	3,810.50	2,105.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	68,735.69	67,372.71
			2XX Personal Services - Employee Benefits	15,889.99	15,674.43
			3XX Purchased Professional and Technical Services	981.25	444.19
			5XX Other Purchased Services	1,141.15	832.92
			6XX Supplies and Materials	1,823.94	1,305.24
			7XX Property and Equipment Acquisition	1,000.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	17,139.94	17,181.18
			2XX Personal Services - Employee Benefits	3,040.45	3,454.30
			3XX Purchased Professional and Technical Services	2,500.00	2,800.81
			5XX Other Purchased Services	1,914.66	1,461.44
			6XX Supplies and Materials	1,270.09	1,588.57
			7XX Property and Equipment Acquisition	1,000.00	0.00
			810 Dues and Fees	75.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	59,622.02	63,172.17
			2XX Personal Services - Employee Benefits	19,200.24	21,913.17
			3XX Purchased Professional and Technical Services	103.44	1,048.63
			4XX Purchased Property Services	68,606.99	74,070.47
			5XX Other Purchased Services	7,539.79	9,378.51
			6XX Supplies and Materials	10,979.39	11,855.21
			810 Dues and Fees	160.50	174.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,874.61	1,521.87
			2XX Personal Services - Employee Benefits	169.52	114.53
			5XX Other Purchased Services	272.20	516.65
			6XX Supplies and Materials	577.96	1,379.27
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	4,059.13	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	34,761.80	50,325.47
			2XX Personal Services - Employee Benefits	3,996.39	9,497.88
			5XX Other Purchased Services	147.00	286.24
			6XX Supplies and Materials	0.00	79.62



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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	2010 Value	2011 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,018.02	1,878.58
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	346.21	0.00
			2XX Personal Services - Employee Benefits	2.63	0.00
			6XX Supplies and Materials	121.84	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,356.02	827.03
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	618.86	0.00
			6XX Supplies and Materials	1,451.14	3,489.00
			7XX Property and Equipment Acquisition	1,500.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,116.92	2,974.17
			2XX Personal Services - Employee Benefits	197.76	172.68
			5XX Other Purchased Services	240.00	384.00
			6XX Supplies and Materials	1,224.55	1,748.34
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	6,797.70	5,130.27
			2XX Personal Services - Employee Benefits	51.64	23.74
			5XX Other Purchased Services	2,365.00	0.00
			6XX Supplies and Materials	836.98	195.14
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,266.75	36,161.46
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	1,415.91
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	1,152.50
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	1,937.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,175.42
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	34,975.37
	910 Food Services				
		31XX Food Services			



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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	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	258.00	0.00
			6XX Supplies and Materials	13,496.19	12,560.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,162,295.46</u>	<u>1,160,190.54</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					84,979.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,159,082.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,160,190.54	(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	351.82	Less Last Year	10,469.00	(4b)	-10,117.18	
					-10,117.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,754.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	41,391.09	34,579.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,646.41	3,926.58
1190 Penalties and Interest on Taxes	61.09	89.33
1510 Interest Earnings	146.73	119.50
2220 County On-Schedule Trans Reimb	15,953.37	17,556.50
3210 State On-Schedule Trans Reimb	15,953.38	17,556.50
3444 State School Block Grant	1,707.43	1,720.41
6100 Material Prior Period Revenue Adjustments	-0.72	192.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,858.78	75,740.88

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	17,119.38	18,262.51
2XX Personal Services - Employee Benefits	2,121.32	2,290.95
25XX Support Services - Business		
1XX Personal Services - Salaries	5,484.80	5,497.97
2XX Personal Services - Employee Benefits	972.92	1,105.44
3XX Purchased Professional and Technical Services	0.00	500.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	15,419.70	15,796.05
2XX Personal Services - Employee Benefits	3,578.54	3,879.53
3XX Purchased Professional and Technical Services	351.65	638.32
4XX Purchased Property Services	2,463.63	4,888.63
5XX Other Purchased Services	10,960.36	10,156.43
6XX Supplies and Materials	7,469.29	11,037.39
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	15,041.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,941.59	89,094.97



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,896.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,740.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,094.97	(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	384.92	(4b)		-384.92	
						-384.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,157.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	15,941.88	23,753.01
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,315.99	651.45
1190 Penalties and Interest on Taxes	69.27	87.37
1510 Interest Earnings	1,119.42	749.73
6100 Material Prior Period Revenue Adjustments	2,898.76	179.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,345.32	25,421.48

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	2,882.72	14,397.73
7XX Property and Equipment Acquisition	53,965.67	46,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,848.39	61,147.73

Schedule Of Changes Worksheet

Beginning Fund Balance					72,200.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,421.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,147.73	(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	5,358.11	(4b)	-5,358.11	
					-5,358.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,115.95	(5)



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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	2010 Value	2011 Value
1611 National School Lunch Program	22,968.15	23,345.50
1612 School Breakfast Program	3,737.60	3,229.10
1623 Milk Sales	1,655.15	1,944.90
1632 Daily Adult Sales	4,026.60	4,967.80
1900 Other Revenue from Local Sources	360.53	13.26
3220 State Food Services Match	397.39	0.00
4550 Federal Child Nutrition	65,394.35	71,199.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,539.77	104,699.72

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	35,900.77	32,606.53
2XX Personal Services - Employee Benefits	14,265.00	13,469.76
3XX Purchased Professional and Technical Services	801.37	632.72
4XX Purchased Property Services	55.00	0.00
5XX Other Purchased Services	20,240.01	22,222.94
6XX Supplies and Materials	32,748.42	34,146.32
810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,125.57	103,193.27



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						995.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,699.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,193.27	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,501.54	(5)



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

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

PRC Revenue	2010 Value	2011 Value
2240 County Retirement Distribution	148,840.96	140,697.07
6100 Material Prior Period Revenue Adjustments	0.00	-4.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,840.96	140,692.33

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	76,794.37	81,298.28
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,564.97	3,548.89
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,135.12	957.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	5,712.87
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,145.59	7,372.02
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,327.08	10,257.05
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,319.61	3,335.15
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,657.52	7,655.26
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,323.21	2,246.23
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,709.31	6,907.28
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	43.45	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	745.49	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	310.71	438.08
35XX Extracurricular - Athletics		



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	0.00	475.14
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,324.44	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,179.39	4,447.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				132,580.26	134,651.59

Schedule Of Changes Worksheet

Beginning Fund Balance						65,967.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						140,692.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,651.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						72,008.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
104 Donations for School Equipment Use	
1900 Other Revenue from Local Sources	350.00
105 6th Grade Phone Books	
1900 Other Revenue from Local Sources	396.50
113 Town Pump Grant	
6100 Material Prior Period Revenue Adjustments	9.63
114 P & M Charities	
1510 Interest Earnings	5.92
1900 Other Revenue from Local Sources	10,034.74
114 Subtotal	10,040.66
116 Indirect Cost Pool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	5.14
117 Playground	
1510 Interest Earnings	147.63
5700 Resources Transferred from Other School Districts or Cooperatives	13.25
117 Subtotal	160.88
118 CMC Technology Grant	
1900 Other Revenue from Local Sources	600.00
125 Ringling School Closure	
1900 Other Revenue from Local Sources	2,250.00
307 MAC (Administrative Medicaid)	
3355 Medicaid - Miscellaneous	9,026.22
310 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	2,277.82
311 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	120,405.36
372 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	17,401.32
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,587.88
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,815.59
420 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	95.02
421 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	1,336.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	11,800.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	62,706.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	8,544.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	252,809.10

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

PRC Program Function Object	2011 Value
105 6th Grade Phone Books	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
5XX Other Purchased Services	198.25
125 Ringling School Closure	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,200.00
4XX Purchased Property Services	14,470.03
125 Subtotal	15,670.03
307 MAC (Administrative Medicaid)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	6,090.57
2XX Personal Services - Employee Benefits	4,244.74
307 Subtotal	10,335.31
310 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,895.29
2XX Personal Services - Employee Benefits	299.29
6XX Supplies and Materials	77.96
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	5.28
310 Subtotal	2,277.82
311 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
311 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	94,989.91
2XX Personal Services - Employee Benefits	25,189.41
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	226.04
311 Subtotal	120,405.36
367 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	100.00
6XX Supplies and Materials	255.20
367 Subtotal	355.20
372 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	10,116.82
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	7,284.50
372 Subtotal	17,401.32
414 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1,277.54
2XX Personal Services - Employee Benefits	329.43
3XX Purchased Professional and Technical Services	1,834.00
24XX Support Services - School Administration	
5XX Other Purchased Services	146.91
414 Subtotal	3,587.88
416 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1,013.73
2XX Personal Services - Employee Benefits	657.86
3XX Purchased Professional and Technical Services	144.00
416 Subtotal	1,815.59
420 Title III Part A English Language Acquisition	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
420 Title III Part A English Language Acquisition	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	95.02
421 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
62XX Resources Transferred to Other School Districts or Cooperatives	
930 Federal/State Grant Resources Transferred to Other Districts or Coc	1,336.00
456 IDEA Part B (Trans from Coop)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	6,718.37
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	5,082.58
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.03
456 Subtotal	11,800.98
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	62,706.00
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
3XX Purchased Professional and Technical Services	8,544.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	256,528.86



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

Schedule Of Changes Worksheet

Beginning Fund Balance						33,734.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						252,809.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						256,528.86	(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	1,355.99	Less Last Year	7,564.51	(4b)		-6,208.52	
						-6,208.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,806.02	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Donations for School Equipment Use	350.00	0.00	350.00
105 6th Grade Phone Books	396.50	198.25	198.25
113 Town Pump Grant	9.63	0.00	9.63
114 P & M Charities	10,040.66	0.00	10,040.66
116 Indirect Cost Pool	5.14	0.00	5.14
117 Playground	160.88	0.00	160.88
118 CMC Technology Grant	600.00	0.00	600.00
125 Ringling School Closure	2,250.00	15,670.03	-13,420.03
307 MAC (Administrative Medicaid)	9,026.22	10,335.31	-1,309.09
310 Title I Improving Basic Programs	2,277.82	2,277.82	0.00
311 Title I, Part A, Improving Basic Programs	120,405.36	120,405.36	0.00
367 State OTO Indian Education for All	0.00	355.20	-355.20
372 Deferred Maintenance & Energy Efficiency	17,401.32	17,401.32	0.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,587.88	3,587.88	0.00
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,815.59	1,815.59	0.00
420 Title III Part A English Language Acquisition	95.02	95.02	0.00
421 Title III Part A English Language Acquisition	1,336.00	1,336.00	0.00
456 IDEA Part B (Trans from Coop)	11,800.98	11,800.98	0.00
750 ARRA - IDEA Part B (Trans from Coop)	62,706.00	62,706.00	0.00
752 ARRA - Title I Part A	8,544.10	8,544.10	0.00
Total	252,809.10	256,528.86	-3,719.76



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2010 Value	2011 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2010 Value	2011 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	930.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	930.75

Schedule Of Changes Worksheet

Beginning Fund Balance	9,382.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	930.75	(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)	0.00	(4)
	8,451.40	(5)



Trustees' Financial Summary

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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	2010 Value	2011 Value
1110 District Tax Levy	15,606.00	15,928.09
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	817.88	585.76
1190 Penalties and Interest on Taxes	44.52	64.25
1510 Interest Earnings	374.75	129.16
3281 State Technology Aid	1,148.69	1,120.08
6100 Material Prior Period Revenue Adjustments	-138.26	293.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,853.58	18,120.34

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	821.75	0.00
4XX Purchased Property Services	149.98	0.00
6XX Supplies and Materials	15,430.59	2,405.25
7XX Property and Equipment Acquisition	5,000.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	6,971.02	0.00
2XX Personal Services - Employee Benefits	2,676.58	0.00
3XX Purchased Professional and Technical Services	6,000.00	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	6,438.50
2XX Personal Services - Employee Benefits	0.00	2,938.83
3XX Purchased Professional and Technical Services	50.00	6,000.00
6XX Supplies and Materials	0.00	152.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,099.92	17,935.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,677.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,120.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,935.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	293.00	(4b)		-293.00	
						-293.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,569.61	(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	2010 Value	2011 Value
1110 District Tax Levy	7,383.16	7,545.01
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	392.85	278.53
1190 Penalties and Interest on Taxes	25.46	29.08
1510 Interest Earnings	265.15	320.71
3445 State Combined Fund School Block Grant	3,710.47	3,738.67
6100 Material Prior Period Revenue Adjustments	-0.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,776.63	11,912.00

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	6,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	29,868.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,912.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,000.00	(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)	35,780.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	24.15	13.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.15	13.09

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

PRC Program Function Object	2010 Value	2011 Value
890 Other Community Services		
33XX Community Services		
5XX Other Purchased Services	0.00	32.50
870 Student Scholarships	42.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42.00	32.50

Schedule Of Changes Worksheet

Beginning Fund Balance	1,223.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32.50	(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)	1,204.07	(5)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	25,864.61	35,577.00
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	667,899.08	613,401.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,921.67	3,910.76
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	50,745.92	55,236.92
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	33,728.81	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

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,397.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,397.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,132.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,131.97
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	62,067.79
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 FY2013 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	50,325.47	0.00	0.00	0.00	
280	1XXX	2XX	9,497.88	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	286.24	0.00	0.00	0.00	
280	1XXX	6XX	79.62	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	1,878.58	0.00	0.00	0.00	
Totals			62,067.79	0.00	0.00	0.00	62,067.79

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 FY11.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	7,150.00	-7,150.00	0.00	0.00	0.00
Land Improvements	100,793.99	-100,793.99	0.00	0.00	0.00
Buildings	446,516.50	-446,516.50	0.00	0.00	0.00
Machinery and Equipment	259,425.33	-259,425.33	0.00	0.00	0.00
Construction in Progress	26,429.81	-26,429.81	0.00	0.00	0.00
Totals at Historical Cost	840,315.63	-840,315.63	0.00	0.00	0.00
Less Accumulated Depreciation For:					
*** Improvement Accum	50,227.78	-50,227.78	0.00	0.00	0.00
Building Accum	97,728.54	-97,728.54	0.00	0.00	0.00
Machinery and Equipment Accum	98,068.71	-98,068.71	0.00	0.00	0.00
Total Accumulated Depreciation	246,025.03	-246,025.03	0.00	0.00	0.00
Governmental Activities, Capital Assets, net	594,290.60	-594,290.60	0.00	0.00	0.00

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

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

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2011			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	87,966.69	0.00	0.00	27,678.58	60,288.11	0.00	60,288.11
Total Governmental Activity							
Long-Term Liabilities	87,966.69	0.00	0.00	27,678.58	60,288.11	0.00	60,288.11

* 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.