



Trustees' Financial Summary

FY2010-11

Submit ID: 0570-07582454

30 Meagher County

0570 White Sulphur Spgs H S

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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 #
103	Bair Bleacher grant	LOCAL	Local	Local
308	Medicaid	STATE	State	State
329	Jobs for Montana Graduates	STATE	State	State
372	Deferred Maintenance & Energy Efficiency	STATE	state	NA
374	Quality Schools Facility Grant	STATE	MT-QSPL-10-0024	NA
390	Vo Ed All Career & Tech Ed Programs	STATE	State	State
391	Vo Ed All Career & Tech Ed Programs	STATE	State	State
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090598	84.358A
417	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100598	84.358A
645	Howard & Mary Zehntner Scholarship	LOCAL	Local	Local
811	Vo Ed Carl Perkins Basic Grant	FEDERAL	30-0570-81-11BG	84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,820.33	18,352.60	17,129.78	
02	Taxes Receivable - Real and Personal (120-149)	8,336.35	737.44	547.17	
03	Taxes Receivable - Protested (150-159)	63,586.68	4,607.20	6,103.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	99,743.36	23,697.24	23,780.93	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	71,923.03	5,344.64	6,651.15	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	71,923.03	5,344.64	6,651.15	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	27,820.33	18,352.60	17,129.78	
52	TOTAL FUND BALANCE/EQUITY	27,820.33	18,352.60	17,129.78	
53	TOTAL LIABILITIES AND FUND BALANCE	99,743.36	23,697.24	23,780.93	



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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)	1,197.78	51,321.71	5,691.03	10,009.70
02	Taxes Receivable - Real and Personal (120-149)	11.19			97.72
03	Taxes Receivable - Protested (150-159)	133.74			878.09
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	1,342.71	51,321.71	5,691.03	10,985.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	144.93			975.81
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	144.93			975.81
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,197.78	51,321.71	5,691.03	10,009.70
52	TOTAL FUND BALANCE/EQUITY	1,197.78	51,321.71	5,691.03	10,009.70
53	TOTAL LIABILITIES AND FUND BALANCE	1,342.71	51,321.71	5,691.03	10,985.51



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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)	7,451.81			8,285.93
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,350.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,801.81			8,285.93
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)	8,801.81			8,285.93
52	TOTAL FUND BALANCE/EQUITY	8,801.81			8,285.93
53	TOTAL LIABILITIES AND FUND BALANCE	8,801.81			8,285.93



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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)	23,195.58			
02	Taxes Receivable - Real and Personal (120-149)	408.48			
03	Taxes Receivable - Protested (150-159)	5,068.26			
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	28,672.32			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,476.74			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,476.74			
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)	23,195.58			
52	TOTAL FUND BALANCE/EQUITY	23,195.58			
53	TOTAL LIABILITIES AND FUND BALANCE	28,672.32			



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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)		29,438.93		
02	Taxes Receivable - Real and Personal (120-149)		181.44		
03	Taxes Receivable - Protested (150-159)		2,059.80		
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		31,680.17		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,241.24		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,241.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		29,438.93		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		29,438.93		
53	TOTAL LIABILITIES AND FUND BALANCE		31,680.17		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	41,223.60		85,741.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	41,223.60		85,741.77	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	41,223.60		85,741.77	
52	TOTAL FUND BALANCE/EQUITY	41,223.60		85,741.77	
53	TOTAL LIABILITIES AND FUND BALANCE	41,223.60		85,741.77	



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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)	79.94	97,074.45		9,521.96
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	79.94	97,074.45		9,521.96
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	79.94	97,074.45		9,521.96
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	79.94	97,074.45		9,521.96
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	79.94	97,074.45		9,521.96



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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	335,846.97	337,042.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	14,641.36	12,785.93
1190 Penalties and Interest on Taxes	895.21	1,080.08
1510 Interest Earnings	182.08	105.37
3110 Direct State Aid	322,160.94	289,581.82
3111 Quality Educator	34,934.33	34,547.99
3113 Indian Education For All	1,713.60	1,672.80
3115 State Spec Ed Allowable Cost Pymt to Districts	20,265.80	14,905.37
3120 State Guaranteed Tax Base Aid	39,430.80	48,139.50
3444 State School Block Grant	49,442.53	49,818.29
3730 HB645 State Special Education Allowable Costs	685.01	671.03
5300 Operating Transfers from Other Funds	0.00	289.90
6100 Material Prior Period Revenue Adjustments	62.70	399.09
7800 ARRA - State Fiscal Stabilization Fund	22,711.63	32,675.69
7810 Education Jobs Fund	0.00	27,312.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	842,972.96	851,028.27

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	180,415.18	208,031.81
2XX Personal Services - Employee Benefits	39,261.13	36,592.14
3XX Purchased Professional and Technical Services	352.50	2,347.97
4XX Purchased Property Services	520.86	451.95
5XX Other Purchased Services	527.22	1,324.62
6XX Supplies and Materials	21,275.07	19,832.74
810 Dues and Fees	459.50	417.00
21XX Support Services - Students		
1XX Personal Services - Salaries	15,967.37	15,492.47
2XX Personal Services - Employee Benefits	1,476.65	2,091.00
3XX Purchased Professional and Technical Services	169.00	182.00
5XX Other Purchased Services	444.53	181.90
6XX Supplies and Materials	583.58	56.37
222X Educational Media Services		
1XX Personal Services - Salaries	29,050.94	28,641.52
2XX Personal Services - Employee Benefits	4,676.21	5,001.38
4XX Purchased Property Services	0.00	70.00
5XX Other Purchased Services	270.63	341.78
6XX Supplies and Materials	4,819.45	4,456.38



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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	9,261.76	9,534.08
			2XX Personal Services - Employee Benefits	2,872.25	2,598.42
			3XX Purchased Professional and Technical Services	7,460.25	3,997.13
			5XX Other Purchased Services	3,817.66	2,149.70
			6XX Supplies and Materials	1,732.60	1,040.38
			810 Dues and Fees	3,810.50	1,692.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	45,761.31	47,080.23
			2XX Personal Services - Employee Benefits	4,774.59	4,813.75
			3XX Purchased Professional and Technical Services	1,616.95	1,634.42
			5XX Other Purchased Services	1,498.65	1,338.35
			6XX Supplies and Materials	2,992.63	2,702.37
			810 Dues and Fees	454.00	454.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	6,170.38	6,185.20
			2XX Personal Services - Employee Benefits	1,094.59	1,243.65
			3XX Purchased Professional and Technical Services	2,103.00	3,437.14
			5XX Other Purchased Services	1,665.01	1,259.02
			6XX Supplies and Materials	667.39	1,401.08
			810 Dues and Fees	75.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	59,853.01	43,213.66
			2XX Personal Services - Employee Benefits	19,727.41	14,568.76
			3XX Purchased Professional and Technical Services	1,878.30	690.00
			4XX Purchased Property Services	59,267.34	54,299.45
			5XX Other Purchased Services	4,770.71	6,357.80
			6XX Supplies and Materials	10,164.12	10,911.63
			810 Dues and Fees	160.50	174.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	650.31	780.62
			2XX Personal Services - Employee Benefits	60.68	56.90
			5XX Other Purchased Services	2,073.90	1,468.26
			6XX Supplies and Materials	1,066.49	2,014.44
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	165.00	6,890.27
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	20,097.95	16,594.49
			2XX Personal Services - Employee Benefits	8,254.53	3,722.67
			6XX Supplies and Materials	97.50	79.80
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	935.05	916.10



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	931.92	443.00
			6XX Supplies and Materials	378.89	1,230.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	399.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	114,166.01	108,409.77
			2XX Personal Services - Employee Benefits	15,847.30	16,189.73
			4XX Purchased Property Services	378.82	378.50
			6XX Supplies and Materials	8,133.10	9,508.75
			7XX Property and Equipment Acquisition	0.00	465.18
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,583.32	5,674.25
			2XX Personal Services - Employee Benefits	427.42	341.62
			5XX Other Purchased Services	6,238.53	6,731.12
			6XX Supplies and Materials	1,305.59	1,878.38
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	13,416.07	11,169.42
			2XX Personal Services - Employee Benefits	131.97	76.15
			5XX Other Purchased Services	9,524.00	8,588.00
			6XX Supplies and Materials	4,344.27	3,445.41
			810 Dues and Fees	1,000.00	1,000.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	6,948.66	7,636.57
			2XX Personal Services - Employee Benefits	642.49	534.85
			5XX Other Purchased Services	19,501.41	14,727.73
			6XX Supplies and Materials	1,933.68	2,645.38
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	15,137.08	9,542.86
			2XX Personal Services - Employee Benefits	114.34	33.25
			5XX Other Purchased Services	3,236.00	215.00
			6XX Supplies and Materials	6,824.50	2,790.52
			810 Dues and Fees	1,500.00	1,500.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	19,142.21	26,966.51
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,272.25	2,540.31
		222X Educational Media 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
	780 ARRA - State Fiscal Stabilization Fund				
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	2,305.01
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	306.72	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,990.45	863.86
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	27,312.81
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	10,443.41	1,369.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				858,520.55	857,326.25

Schedule Of Changes Worksheet

Beginning Fund Balance					36,475.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					851,028.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					857,326.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	2,357.58	(4b)	-2,357.58	
					-2,357.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,820.33	(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	31,894.41	40,320.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,224.83	2,017.46
1190 Penalties and Interest on Taxes	51.54	81.47
1510 Interest Earnings	249.36	111.66
2220 County On-Schedule Trans Reimb	15,274.28	17,276.33
3210 State On-Schedule Trans Reimb	15,274.28	17,276.33
3444 State School Block Grant	1,133.80	1,142.42
6100 Material Prior Period Revenue Adjustments	-0.83	193.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,101.67	78,420.08

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	17,119.39	18,262.63
2XX Personal Services - Employee Benefits	2,121.35	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	15,416.27	15,793.68
2XX Personal Services - Employee Benefits	3,252.32	3,162.99
3XX Purchased Professional and Technical Services	463.95	638.31
4XX Purchased Property Services	5,854.70	4,988.11
5XX Other Purchased Services	7,403.31	9,601.16
6XX Supplies and Materials	9,458.26	10,818.82
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:	67,547.27	87,701.81



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						28,019.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,420.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,701.81	(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)						18,352.60	(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	15,679.48	23,453.56
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,055.60	677.81
1190 Penalties and Interest on Taxes	53.74	67.60
1510 Interest Earnings	943.81	599.17
6100 Material Prior Period Revenue Adjustments	2,899.23	179.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,631.86	24,978.06

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	2,882.70	14,100.31
7XX Property and Equipment Acquisition	53,965.63	46,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,848.33	60,850.31

Schedule Of Changes Worksheet

Beginning Fund Balance		58,360.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,978.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		60,850.31	(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	5,358.10		(4b)
		-5,358.10	
		-5,358.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		17,129.78	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	1,806.45	434.02
1118 District Levy - Dept of Rev Tax Audit Receipts	0.00	54.36
1190 Penalties and Interest on Taxes	0.99	1.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,807.44	490.34

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

Schedule Of Changes Worksheet

Beginning Fund Balance	707.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	490.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	1,197.78	(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	93,518.86	86,192.90
6100 Material Prior Period Revenue Adjustments	0.00	-2.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,518.86	86,190.86

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	26,243.99	35,897.15
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,617.71	2,607.41
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,006.60	957.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,248.49	4,239.02
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,022.22	4,260.15
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,836.86	7,198.26
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,710.03	1,718.11
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,339.01	6,312.89
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,121.62	2,160.23
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,849.57	2,649.73
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	16,087.67
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,010.12	0.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,072.88	0.00
396 State Career & Technical Ed Entitlement - Office Occupations		



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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
	396 State Career & Technical Ed Entitlement - Office Occupations				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,704.14	0.00
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	139.01	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	717.29	748.46
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,627.83	1,719.41
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,020.00	1,124.83
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,807.38	1,255.40
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,783.13	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	96.28	0.00
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	31.73	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	304.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				85,310.83	88,936.17



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						54,067.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,190.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,936.17	(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)						51,321.71	(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
103 Bair Bleacher grant	
1900 Other Revenue from Local Sources	15,263.25
308 Medicaid	
3355 Medicaid - Miscellaneous	211.95
329 Jobs for Montana Graduates	
3290 State - Other State Grants	1,500.00
372 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	9,716.48
374 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	11,071.69
390 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	0.05
391 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,998.00
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,055.83
417 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,491.06
811 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,106.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,414.31

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

PRC Program Function Object	2011 Value
103 Bair Bleacher grant	
890 Other Community Services	
33XX Community Services	
7XX Property and Equipment Acquisition	25,250.00
8XX Other Expenditures	13.25
103 Subtotal	25,263.25
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	151.25
6XX Supplies and Materials	934.96
221X Improvement of Instruction Services	
5XX Other Purchased Services	413.79



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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
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
329 Subtotal	1,500.00
372 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	2,150.98
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	7,565.50
372 Subtotal	9,716.48
374 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	11,071.69
390 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	0.05
391 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
5XX Other Purchased Services	1,085.52
6XX Supplies and Materials	78.48
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	756.17
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
5XX Other Purchased Services	946.00
391 Subtotal	2,866.17
415 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	5,639.03
2XX Personal Services - Employee Benefits	1,345.16
3XX Purchased Professional and Technical Services	4,080.00
6XX Supplies and Materials	1,152.09
221X Improvement of Instruction Services	
5XX Other Purchased Services	839.55



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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
415 Subtotal	13,055.83
417 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,355.67
6XX Supplies and Materials	786.58
24XX Support Services - School Administration	
5XX Other Purchased Services	348.81
417 Subtotal	2,491.06
811 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	260.00
3XX Purchased Professional and Technical Services	225.00
7XX Property and Equipment Acquisition	6,621.00
811 Subtotal	7,106.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,070.53

Schedule Of Changes Worksheet

Beginning Fund Balance	17,602.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,414.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,070.53	(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	2,254.80	(4b)
		-2,254.80
		-2,254.80 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,691.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
103 Bair Bleacher grant	15,263.25	25,263.25	-10,000.00
308 Medicaid	211.95	0.00	211.95
329 Jobs for Montana Graduates	1,500.00	1,500.00	0.00
372 Deferred Maintenance & Energy Efficiency	9,716.48	9,716.48	0.00
374 Quality Schools Facility Grant	11,071.69	11,071.69	0.00
390 Vo Ed All Career & Tech Ed Programs	0.05	0.05	0.00
391 Vo Ed All Career & Tech Ed Programs	2,998.00	2,866.17	131.83
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,055.83	13,055.83	0.00
417 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,491.06	2,491.06	0.00
811 Vo Ed Carl Perkins Basic Grant	7,106.00	7,106.00	0.00
Total	63,414.31	73,070.53	-9,656.22



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	3,373.84	3,691.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	294.17	128.39
1190 Penalties and Interest on Taxes	14.44	12.01
1510 Interest Earnings	131.75	106.95
6100 Material Prior Period Revenue Adjustments	-0.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,814.16	3,938.92

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

PRC Program Function Object	2010 Value	2011 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,072.56	1,188.03
2XX Personal Services - Employee Benefits	8.14	8.36
3XX Purchased Professional and Technical Services	1,612.50	1,668.14
5XX Other Purchased Services	100.00	0.00
6XX Supplies and Materials	1,292.15	621.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,085.35	3,485.66

Schedule Of Changes Worksheet

Beginning Fund Balance		9,556.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,938.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,485.66	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		10,009.70	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1311 Driver's Education Fees	2,015.00	3,230.00
1510 Interest Earnings	57.34	41.37
3260 State Driver's Education Reimbursement	1,005.00	1,350.00
6100 Material Prior Period Revenue Adjustments	-45.81	287.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,031.53	4,908.83

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	3,032.14	0.00
2XX Personal Services - Employee Benefits	97.35	0.00
3XX Purchased Professional and Technical Services	104.56	0.00
5XX Other Purchased Services	963.70	0.00
6XX Supplies and Materials	235.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,433.57	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		3,892.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,908.83	(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)		8,801.81	(5)



Trustees' Financial Summary

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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	289.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	289.90

Schedule Of Changes Worksheet

Beginning Fund Balance	8,575.83	(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	289.90	(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)
	8,285.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	17,919.39	18,406.22
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	768.05	673.62
1190 Penalties and Interest on Taxes	43.95	57.23
1510 Interest Earnings	299.92	195.92
3281 State Technology Aid	872.31	855.24
6100 Material Prior Period Revenue Adjustments	-0.70	411.00

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	19,902.92	20,599.23
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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	175.00	436.95
4XX Purchased Property Services	237.50	0.00
5XX Other Purchased Services	70.00	0.00
6XX Supplies and Materials	10,489.30	3,835.79
21XX Support Services - Students		
1XX Personal Services - Salaries	6,971.03	6,438.48
2XX Personal Services - Employee Benefits	2,676.71	2,938.84
3XX Purchased Professional and Technical Services	6,000.00	6,000.00
4XX Purchased Property Services	50.00	0.00
6XX Supplies and Materials	3,031.36	152.99

Total Current Expenditures, Other Financing Uses and Residual

Equity Transfers Out:	29,700.90	19,803.05
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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						22,810.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,599.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,803.05	(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	411.00	(4b)		-411.00	
						-411.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,195.58	(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	7,297.72	7,456.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	316.07	282.36
1190 Penalties and Interest on Taxes	19.24	23.02
1510 Interest Earnings	224.33	265.40
3445 State Combined Fund School Block Grant	2,003.83	2,019.06
6100 Material Prior Period Revenue Adjustments	-0.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,860.91	10,046.18

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		25,392.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,046.18	(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)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		29,438.93	(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	274.21	135.19
645 Howard & Mary Zehntner Scholarship		
1510 Interest Earnings	646.21	346.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	920.42	481.59

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		
870 Student Scholarships	500.00	0.00
645 Howard & Mary Zehntner Scholarship		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	1,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,742.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	481.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(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)	41,223.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	220.81	162.47
1700 Student Extracurricular Activity Receipts	160,436.56	148,059.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	160,657.37	148,221.65

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	153,436.79	162,030.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	153,436.79	162,030.53

Schedule Of Changes Worksheet

Beginning Fund Balance	99,550.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	148,221.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	162,030.53	(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)	85,741.77	(5)



Trustees' Financial Summary

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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	16,639.75	16,614.02
XX	39X 1XXX 112	Certified Teacher Staff Salaries	114,166.61	108,409.77
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	188,735.09	235,745.21
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,522.71	1,618.92
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	42,945.62	39,622.90
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	22,763.23	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	1,100.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,897.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,897.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,965.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,132.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	21,313.06
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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,594.49	0.00	0.00	0.00	
280	1XXX	2XX	3,722.67	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	79.80	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	916.10	0.00	0.00	0.00	
Totals			21,313.06	0.00	0.00	0.00	21,313.06

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	Adjustments	Additions	Removals	Ending Balance
Land	7,267.69	7,150.00	22,101.44	0.00	36,519.13
Land Improvements	57,272.16	100,793.99	0.00	0.00	158,066.15
Buildings	244,719.48	195,014.97	231,515.89	30,359.15	640,891.19
Machinery and Equipment	248,953.08	204,651.30	155,720.79	15,614.56	593,710.61
Construction in Progress	21,208.00	26,429.81	56,500.92	47,637.81	56,500.92
Totals at Historical Cost	579,420.41	534,040.07	465,839.04	93,611.52	1,485,688.00
Less Accumulated Depreciation For:					
Improvement Accum	30,970.85	50,227.78	7,903.31	0.00	89,101.94
Building Accum	24,659.99	97,728.54	20,607.81	10,990.55	132,005.79
Machinery and Equipment Accum	99,073.09	98,068.91	48,855.89	4,696.29	241,301.60
Total Accumulated Depreciation	154,703.93	246,025.23	77,367.01	15,686.84	462,409.33
Governmental Activities, Capital Assets, net	424,716.48	288,014.84	388,472.03	77,924.68	1,023,278.67

* 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
Instruction (1XXX)	31,851.02	0.00	0.00
General Administration (23XX)	1,425.56	0.00	0.00
School Administration (24XX)	1,940.50	0.00	0.00
Financial Administration (25XX)	200.00	0.00	0.00
Operations and Maintenance (26XX)	4,131.46	0.00	0.00
Transportation (27XX)	42,006.95	0.00	0.00
Food Service (31XX)	364.95	0.00	0.00
Unallocated	1,290.33	0.00	0.00
Total Depreciation for FY2011	83,210.77	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	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	47,407.26	12,880.85	0.00	0.00	60,288.11	0.00	60,288.11
Total Governmental Activity							
Long-Term Liabilities	47,407.26	12,880.85	0.00	0.00	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.