



Trustees' Financial Summary

FY2011-12

Submit ID: 0569-74251314

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 FY12 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 equipment	LOCAL		
105	6th Grade - phone books	LOCAL		
113	Town Pump Grant	LOCAL		
114	P & M Charities	LOCAL		
116	Indirect Cost Pool	LOCAL		
117	Playground	LOCAL		
118	CMC/Triangle Tehnology Grant	LOCAL		
125	Ringling closure & sale	LOCAL		
160	Title IV, Part A, Safe & Drug-Free	FEDERAL	30-0569-16-10	84.186A
307	Medicaid	STATE		State
311	Title I - Schoolwide	FEDERAL	30-0569-31-11	Federal
312	Title I - Schoolwide	FEDERAL	30-0569-32-12	Federal
321	Jobs for Montana Graduates	STATE	12-217	State
332	Indian Education for All K-12 Grant	STATE		
367	State OTO Indian Education for All	STATE		state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A080555	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
418	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110555	84.358A
421	Title III Part A English Language Acquisition	FEDERAL		84.365A
422	Title III Part A English Language Acquisition	FEDERAL		84.365A
452	IDEA Part B (Trans from Coop)	FEDERAL	25969772012	84.027A
456	IDEA Preschool (Trans from Coop)	FEDERAL	25969772010	84.173A
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
752	ARRA - Title I Part A	FEDERAL	AARA	84.389
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,660.66	4,046.73	54,971.36	250.00
02	Taxes Receivable - Real and Personal (120-149)	12,209.99	761.57	700.13	
03	Taxes Receivable - Protested (150-159)	57,203.90	2,324.89	2,994.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				102.54
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	137,074.55	7,133.19	58,666.13	352.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	69,413.89	3,086.46	3,694.77	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	69,413.89	3,086.46	3,694.77	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11,187.45	196.74		
48	Fund Balance for Budget	56,473.21	3,849.99	54,971.36	352.54
52	TOTAL FUND BALANCE/EQUITY	67,660.66	4,046.73	54,971.36	352.54
53	TOTAL LIABILITIES AND FUND BALANCE	137,074.55	7,133.19	58,666.13	352.54



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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)		47,535.75	25,583.30	
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)		1,946.78	295.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		49,482.53	26,210.12	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			3,633.96	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			3,633.96	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,986.04	
48	Fund Balance for Budget		49,482.53	17,590.12	
52	TOTAL FUND BALANCE/EQUITY		49,482.53	22,576.16	
53	TOTAL LIABILITIES AND FUND BALANCE		49,482.53	26,210.12	



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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)				8,352.08
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				8,352.08
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				8,352.08
52	TOTAL FUND BALANCE/EQUITY				8,352.08
53	TOTAL LIABILITIES AND FUND BALANCE				8,352.08



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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				
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)	18,721.12			
02	Taxes Receivable - Real and Personal (120-149)	366.60			
03	Taxes Receivable - Protested (150-159)	2,052.32			
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	21,140.04			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,418.92			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,418.92			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	18,721.12			
52	TOTAL FUND BALANCE/EQUITY	18,721.12			
53	TOTAL LIABILITIES AND FUND BALANCE	21,140.04			



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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)		36,267.52		
02	Taxes Receivable - Real and Personal (120-149)		201.70		
03	Taxes Receivable - Protested (150-159)		974.80		
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		37,444.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,176.50		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,176.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		36,267.52		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		36,267.52		
53	TOTAL LIABILITIES AND FUND BALANCE		37,444.02		



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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				
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)	1,211.83			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,211.83			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1,211.83			
52	TOTAL FUND BALANCE/EQUITY	1,211.83			
53	TOTAL LIABILITIES AND FUND BALANCE	1,211.83			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				16,178.57
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				16,178.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				16,178.57
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				16,178.57
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				16,178.57



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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	2011 Value	2012 Value
1110 District Tax Levy	463,358.68	482,613.69
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,786.61	3,226.42
1190 Penalties and Interest on Taxes	1,817.15	1,430.26
1510 Interest Earnings	642.96	367.34
3110 Direct State Aid	370,823.42	429,645.23
3111 Quality Educator	54,600.86	55,695.98
3112 At Risk Student	0.00	8,390.89
3113 Indian Education For All	3,488.40	3,406.80
3114 American Indian Achievement Gap	800.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	23,021.16	24,690.20
3120 State Guaranteed Tax Base Aid	66,621.66	68,121.27
3444 State School Block Grant	77,001.57	77,001.57
3730 HB645 State Special Education Allowable Costs	1,376.04	0.00
5300 Operating Transfers from Other Funds	930.75	99.32
6100 Material Prior Period Revenue Adjustments	1,995.43	197.69
7800 ARRA - State Fiscal Stabilization Fund	41,842.79	0.00
7810 Education Jobs Fund	34,975.37	503.90
910 Budget Amendment		
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	17,408.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,159,082.85</u>	<u>1,173,398.56</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	470,905.01	501,885.00
2XX Personal Services - Employee Benefits	84,031.92	93,070.99
3XX Purchased Professional and Technical Services	1,579.30	1,362.06
4XX Purchased Property Services	50.00	408.45
5XX Other Purchased Services	263.13	107.22
6XX Supplies and Materials	16,344.79	27,746.89
7XX Property and Equipment Acquisition	360.58	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	23,128.84	24,827.34
2XX Personal Services - Employee Benefits	2,920.65	3,443.95
5XX Other Purchased Services	116.91	356.28
6XX Supplies and Materials	0.00	343.60
222X Educational Media Services		
1XX Personal Services - Salaries	37,225.89	35,598.01
2XX Personal Services - Employee Benefits	7,105.54	8,015.24



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			5XX Other Purchased Services	384.00	0.00
			6XX Supplies and Materials	2,701.45	1,719.55
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	27,840.97	30,427.00
			2XX Personal Services - Employee Benefits	7,720.02	8,984.78
			3XX Purchased Professional and Technical Services	7,012.88	6,485.41
			5XX Other Purchased Services	2,877.98	3,390.98
			6XX Supplies and Materials	1,864.80	1,463.81
			810 Dues and Fees	2,105.00	5,010.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	67,372.71	68,509.03
			2XX Personal Services - Employee Benefits	15,674.43	19,578.02
			3XX Purchased Professional and Technical Services	444.19	1,864.01
			4XX Purchased Property Services	0.00	262.74
			5XX Other Purchased Services	832.92	800.85
			6XX Supplies and Materials	1,305.24	891.27
	25XX Support Services - Business				
			1XX Personal Services - Salaries	17,181.18	17,837.51
			2XX Personal Services - Employee Benefits	3,454.30	3,988.05
			3XX Purchased Professional and Technical Services	2,800.81	2,750.00
			5XX Other Purchased Services	1,461.44	1,727.64
			6XX Supplies and Materials	1,588.57	1,130.13
			810 Dues and Fees	0.00	75.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	63,172.17	69,900.08
			2XX Personal Services - Employee Benefits	21,913.17	25,305.50
			3XX Purchased Professional and Technical Services	1,048.63	295.00
			4XX Purchased Property Services	74,070.47	73,508.43
			5XX Other Purchased Services	9,378.51	6,564.52
			6XX Supplies and Materials	11,855.21	14,061.83
			810 Dues and Fees	174.00	156.50
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,521.87	5,739.24
			2XX Personal Services - Employee Benefits	114.53	395.05
			4XX Purchased Property Services	0.00	671.54
			5XX Other Purchased Services	516.65	537.67
			6XX Supplies and Materials	1,379.27	1,546.90
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	50,325.47	53,628.62
			2XX Personal Services - Employee Benefits	9,497.88	12,287.39
			5XX Other Purchased Services	286.24	77.70



Trustees' Financial Summary

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30 Meagher County
0569 White Sulphur Spgs Elem

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	2011 Value	2012 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	79.62	29.88
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,878.58	1,901.02
	360 State Gifted & Talented Reimbursement				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	827.03	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	500.00
			6XX Supplies and Materials	3,489.00	2,907.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,974.17	3,018.75
			2XX Personal Services - Employee Benefits	172.68	199.99
			5XX Other Purchased Services	384.00	330.00
			6XX Supplies and Materials	1,748.34	1,534.92
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	5,130.27	5,417.08
			2XX Personal Services - Employee Benefits	23.74	30.67
			5XX Other Purchased Services	0.00	2,490.00
			6XX Supplies and Materials	195.14	379.14
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	36,161.46	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,415.91	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	1,152.50	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	1,937.50	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,175.42	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	34,975.37	503.90
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	12,560.29	14,941.24
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			



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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	2011 Value	2012 Value
910 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	3,500.00
			6XX Supplies and Materials	0.00	6,000.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	7,908.00
910 Subtotal				<u>0.00</u>	<u>17,408.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>1,160,190.54</u></u>	<u><u>1,190,328.37</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					73,754.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,173,398.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,190,328.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	11,187.45	Less Last Year	351.82	(4b)	10,835.63	
					10,835.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,660.66	(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	2011 Value	2012 Value
1110 District Tax Levy	34,579.60	37,411.49
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,926.58	1,106.08
1190 Penalties and Interest on Taxes	89.33	86.65
1510 Interest Earnings	119.50	0.00
2220 County On-Schedule Trans Reimb	17,556.50	19,205.10
3210 State On-Schedule Trans Reimb	17,556.50	19,205.10
3444 State School Block Grant	1,720.41	1,720.41
6100 Material Prior Period Revenue Adjustments	192.46	14.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,740.88	78,749.69

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	18,262.51	18,509.05
2XX Personal Services - Employee Benefits	2,290.95	4,164.68
25XX Support Services - Business		
1XX Personal Services - Salaries	5,497.97	5,098.09
2XX Personal Services - Employee Benefits	1,105.44	1,138.46
3XX Purchased Professional and Technical Services	500.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	15,796.05	16,066.85
2XX Personal Services - Employee Benefits	3,879.53	4,086.67
3XX Purchased Professional and Technical Services	638.32	288.56
4XX Purchased Property Services	4,888.63	6,004.39
5XX Other Purchased Services	10,156.43	9,567.44
6XX Supplies and Materials	11,037.39	12,113.84
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	15,041.75	14,019.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,094.97	91,057.53



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,157.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,749.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						91,057.53	(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	196.74	Less Last Year	0.00	(4b)		196.74	
						196.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,046.73	(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	2011 Value	2012 Value
1110 District Tax Levy	23,753.01	29,541.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	651.45	984.53
1190 Penalties and Interest on Taxes	87.37	75.53
1510 Interest Earnings	749.73	384.90
6100 Material Prior Period Revenue Adjustments	179.92	10.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,421.48	30,996.24

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	14,397.73	7,140.83
7XX Property and Equipment Acquisition	46,750.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,147.73	7,140.83

Schedule Of Changes Worksheet

Beginning Fund Balance	31,115.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,996.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,140.83	(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)	54,971.36	(5)



Trustees' Financial Summary

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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	2011 Value	2012 Value
1611 National School Lunch Program	23,345.50	20,818.26
1612 School Breakfast Program	3,229.10	3,668.95
1623 Milk Sales	1,944.90	2,352.30
1632 Daily Adult Sales	4,967.80	4,558.70
1900 Other Revenue from Local Sources	13.26	847.60
3220 State Food Services Match	0.00	102.54
4550 Federal Child Nutrition	71,199.16	71,315.35
4552 Fresh Fruit And Vegetable	0.00	4,460.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,699.72	108,123.92

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

PRC Program Function Object	2011 Value	2012 Value
460 Fresh Fruit And Vegetable		
31XX Food Services		
6XX Supplies and Materials	0.00	4,460.22
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	32,606.53	34,502.07
2XX Personal Services - Employee Benefits	13,469.76	16,633.99
3XX Purchased Professional and Technical Services	632.72	743.48
4XX Purchased Property Services	0.00	28.50
5XX Other Purchased Services	22,222.94	21,309.58
6XX Supplies and Materials	34,146.32	32,480.08
810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,193.27	110,272.92



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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						2,501.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						108,123.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						110,272.92	(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)						352.54	(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	2011 Value	2012 Value
2240 County Retirement Distribution	140,697.07	111,008.42
6100 Material Prior Period Revenue Adjustments	-4.74	4.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140,692.33	111,013.15

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	81,298.28	76,551.08
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,548.89	3,551.14
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	957.45	1,195.46
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,712.87	5,482.87
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,372.02	7,490.35
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,257.05	10,325.73
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,335.15	3,380.23
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,655.26	8,807.29
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,246.23	3,115.28
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,907.28	7,767.80
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	438.08	439.96
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	475.14	587.41
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,447.89	4,844.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

134,651.59

133,538.71

Schedule Of Changes Worksheet

Beginning Fund Balance						72,008.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,013.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,538.71	(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)						49,482.53	(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	2012 Value
104 Donations for equipment	
1900 Other Revenue from Local Sources	413.54
105 6th Grade - phone books	
1900 Other Revenue from Local Sources	345.50
113 Town Pump Grant	
1900 Other Revenue from Local Sources	500.00
114 P & M Charities	
1900 Other Revenue from Local Sources	500.00
116 Indirect Cost Pool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	2.85
117 Playground	
1510 Interest Earnings	112.40
1900 Other Revenue from Local Sources	141.00
117 Subtotal	253.40
118 CMC/Triangle Tehnology Grant	
1900 Other Revenue from Local Sources	700.00
125 Ringling closure & sale	
1510 Interest Earnings	461.00
307 Medicaid	
3355 Medicaid - Miscellaneous	16,169.36
311 Title I - Schoolwide	
4200 Title I, Part A, Improving Basic Programs	4,088.64
312 Title I - Schoolwide	
4940 Schoolwide Program	114,822.00
321 Jobs for Montana Graduates	
3290 State - Other State Grants	556.34
332 Indian Education for All K-12 Grant	
3290 State - Other State Grants	5,680.01
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,936.41
418 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,005.84
422 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	1,069.05
452 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	8,880.58
465 Title I, Part A, Improvement Grants	
4350 Title V, Part A, Innovative Programs	3,897.00
752 ARRA - Title I Part A	



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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	2012 Value
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	4,037.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	167,318.80

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

PRC Program Function Object	2012 Value
104 Donations for equipment	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	471.00
105 6th Grade - phone books	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	198.00
8XX Other Expenditures	172.75
105 Subtotal	370.75
114 P & M Charities	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	11,534.74
117 Playground	
890 Other Community Services	
33XX Community Services	
6XX Supplies and Materials	318.75
125 Ringling closure & sale	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	94.50
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	168.50
125 Subtotal	263.00
307 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	5,073.49
2XX Personal Services - Employee Benefits	2,528.03



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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	2012 Value
307 Subtotal	7,601.52
311 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,308.35
2XX Personal Services - Employee Benefits	779.81
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.48
311 Subtotal	4,088.64
312 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	86,369.43
2XX Personal Services - Employee Benefits	22,693.15
3XX Purchased Professional and Technical Services	4,567.15
5XX Other Purchased Services	1,192.27
312 Subtotal	114,822.00
321 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	556.34
332 Indian Education for All K-12 Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	338.98
2XX Personal Services - Employee Benefits	49.45
5XX Other Purchased Services	114.90
221X Improvement of Instruction Services	
4XX Purchased Property Services	4,461.27
6XX Supplies and Materials	100.90
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	425.00
6XX Supplies and Materials	189.51
332 Subtotal	5,680.01
367 State OTO Indian Education for All	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	35.00
365 Indian Education for All - OTO & Ongoing	



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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	2012 Value
367 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	2,869.82
6XX Supplies and Materials	37.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	703.39
367 Subtotal	3,645.71
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.09
416 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	936.41
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,000.00
416 Subtotal	3,936.41
418 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	270.38
2XX Personal Services - Employee Benefits	261.59
3XX Purchased Professional and Technical Services	106.00
6XX Supplies and Materials	185.37
221X Improvement of Instruction Services	
5XX Other Purchased Services	182.50
418 Subtotal	1,005.84
422 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	1,069.05
452 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	6,183.84
2XX Personal Services - Employee Benefits	1,542.07
3XX Purchased Professional and Technical Services	80.58
6XX Supplies and Materials	1,074.09



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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	2012 Value
452 Subtotal	8,880.58
465 Title I, Part A, Improvement Grants	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	3,897.00
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,200.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,835.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2.28
752 Subtotal	4,037.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	172,178.71

Schedule Of Changes Worksheet

Beginning Fund Balance	23,806.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167,318.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	172,178.71	(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 4,986.04 Less Last Year 1,355.99	(4b)	3,630.05
		3,630.05 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,576.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Donations for equipment	413.54	471.00	-57.46
105 6th Grade - phone books	345.50	370.75	-25.25
113 Town Pump Grant	500.00	0.00	500.00



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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
114 P & M Charities	500.00	11,534.74	-11,034.74
116 Indirect Cost Pool	2.85	0.00	2.85
117 Playground	253.40	318.75	-65.35
118 CMC/Triangle Tehnology Grant	700.00	0.00	700.00
125 Ringling closure & sale	461.00	263.00	198.00
307 Medicaid	16,169.36	7,601.52	8,567.84
311 Title I - Schoolwide	4,088.64	4,088.64	0.00
312 Title I - Schoolwide	114,822.00	114,822.00	0.00
321 Jobs for Montana Graduates	556.34	556.34	0.00
332 Indian Education for All K-12 Grant	5,680.01	5,680.01	0.00
367 State OTO Indian Education for All	0.00	3,645.71	-3,645.71
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	0.09	-0.09
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,936.41	3,936.41	0.00
418 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,005.84	1,005.84	0.00
422 Title III Part A English Language Acquisition	1,069.05	1,069.05	0.00
452 IDEA Part B (Trans from Coop)	8,880.58	8,880.58	0.00
465 Title I, Part A, Improvement Grants	3,897.00	3,897.00	0.00
752 ARRA - Title I Part A	4,037.28	4,037.28	0.00
Total	167,318.80	172,178.71	-4,859.91



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	2011 Value	2012 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	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	930.75	99.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	930.75	99.32

Schedule Of Changes Worksheet

Beginning Fund Balance	8,451.40	(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	99.32	(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)
	8,352.08	(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	2011 Value	2012 Value
1110 District Tax Levy	15,928.09	16,062.96
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	585.76	727.11
1190 Penalties and Interest on Taxes	64.25	48.39
1510 Interest Earnings	129.16	131.16
3281 State Technology Aid	1,120.08	1,101.16
6100 Material Prior Period Revenue Adjustments	293.00	6.81

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,120.34	18,077.59
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,405.25	723.91
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,438.50	5,821.99
2XX Personal Services - Employee Benefits	2,938.83	2,651.98
3XX Purchased Professional and Technical Services	6,000.00	6,500.00
5XX Other Purchased Services	0.00	41.20
6XX Supplies and Materials	152.99	187.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,935.57	15,926.08
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Schedule Of Changes Worksheet

Beginning Fund Balance	16,569.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,077.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,926.08	(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)
	18,721.12	(5)



Trustees' Financial Summary

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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	2011 Value	2012 Value
1110 District Tax Levy	7,545.01	7,646.25
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	278.53	345.06
1190 Penalties and Interest on Taxes	29.08	23.12
1510 Interest Earnings	320.71	347.64
3445 State Combined Fund School Block Grant	3,738.67	3,738.67
6100 Material Prior Period Revenue Adjustments	0.00	3.22

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,912.00	12,103.96
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	6,000.00	11,617.31

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,000.00	11,617.31
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Schedule Of Changes Worksheet

Beginning Fund Balance	35,780.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,103.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,617.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,267.52	(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	2011 Value	2012 Value
1510 Interest Earnings	13.09	7.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>13.09</u>	<u>7.76</u>

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

PRC Program Function Object	2011 Value	2012 Value
890 Other Community Services		
33XX Community Services		
5XX Other Purchased Services	32.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>32.50</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,204.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7.76	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,211.83	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	35,577.00	29,330.00
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	613,401.09	561,557.64
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,910.76	21,826.25
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	55,236.92	59,353.01
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	20,019.50
XX	XXX 4XXX 725	Major Construction Services	0.00	17,152.05
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	24,690.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,690.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,229.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,553.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,924.61
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 FY2014 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	53,628.62	0.00	0.00	0.00	
280	1XXX	2XX	12,287.39	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	77.70	0.00	0.00	0.00	
280	1XXX	6XX	29.88	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	1,901.02	0.00	0.00	0.00	
Totals			67,924.61	0.00	0.00	0.00	67,924.61

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 FY12.



Trustees' Financial Summary

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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
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* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
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Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

FY2011-12

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0569 White Sulphur Spgs Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	60,288.11	16,746.38	0.00	0.00	77,034.49	0.00	77,034.49
Total Governmental Activity							
Long-Term Liabilities	60,288.11	16,746.38	0.00	0.00	77,034.49	0.00	77,034.49

* 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.