



# Trustees' Financial Summary

FY2011-12

Submit ID: 0570-90023285

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 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 #
308	Medicaid	STATE		State
322	Jobs for Montana Graduates	STATE	12-112	State
368	State OTO Indian Education for All	STATE		state
391	Vo Ed All Career & Tech Ed Programs	STATE		State
392	Vo Ed All Career & Tech Ed Programs	STATE		State
417	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100598	84.358A
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
645	Howard & Mary Zehntner Scholarship	LOCAL		
812	Vo Ed Carl Perkins Basic Grant	FEDERAL	30-0570-81-12	84.048A
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,662.66	17,765.00	40,889.08	
02	Taxes Receivable - Real and Personal (120-149)	6,767.57	729.86	515.16	
03	Taxes Receivable - Protested (150-159)	68,121.61	5,587.09	6,392.40	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	94,551.84	24,081.95	47,796.64	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	74,889.18	6,316.95	6,907.56	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	74,889.18	6,316.95	6,907.56	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	9,476.77	196.74		
48	Fund Balance for Budget	10,185.89	17,568.26	40,889.08	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	19,662.66	17,765.00	40,889.08	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	94,551.84	24,081.95	47,796.64	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,303.17	35,109.78	8,194.70	7,608.87
02	Taxes Receivable - Real and Personal (120-149)	1.80			72.06
03	Taxes Receivable - Protested (150-159)	111.47			840.98
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,389.18	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,416.44	35,109.78	13,583.88	8,521.91
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	113.27			913.04
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	113.27			913.04
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,897.00	
48	Fund Balance for Budget	1,303.17	35,109.78	9,686.88	7,608.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,303.17	35,109.78	13,583.88	7,608.87
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,416.44	35,109.78	13,583.88	8,521.91



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,848.15			8,171.21
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)	1,800.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,648.15			8,171.21
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,648.15			8,171.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,648.15			8,171.21
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,648.15			8,171.21



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,079.57			
02	Taxes Receivable - Real and Personal (120-149)	321.57			
03	Taxes Receivable - Protested (150-159)	5,065.65			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	32,466.79			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,387.22			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	5,387.22			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	27,079.57			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	27,079.57			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,466.79			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		28,116.04		
02	Taxes Receivable - Real and Personal (120-149)		145.60		
03	Taxes Receivable - Protested (150-159)		2,056.85		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		30,318.49		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,202.45		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		2,202.45		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		28,116.04		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		28,116.04		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		30,318.49		





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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,506.39		85,605.01	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	40,506.39		85,605.01	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	40,506.39		85,605.01	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	40,506.39		85,605.01	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	40,506.39		85,605.01	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,486.14	8,996.36		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20,486.14	8,996.36		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	20,486.14	8,996.36		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	20,486.14	8,996.36		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20,486.14	8,996.36		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	337,042.60	344,992.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12,785.93	1,335.46
1190 Penalties and Interest on Taxes	1,080.08	844.60
1510 Interest Earnings	105.37	94.62
3110 Direct State Aid	289,581.82	340,153.82
3111 Quality Educator	34,547.99	33,827.04
3112 At Risk Student	0.00	2,794.41
3113 Indian Education For All	1,672.80	1,632.00
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	14,905.37	12,854.57
3120 State Guaranteed Tax Base Aid	48,139.50	55,865.60
3444 State School Block Grant	49,818.29	49,818.29
3730 HB645 State Special Education Allowable Costs	671.03	0.00
5300 Operating Transfers from Other Funds	289.90	114.72
6100 Material Prior Period Revenue Adjustments	399.09	-180.10
7800 ARRA - State Fiscal Stabilization Fund	32,675.69	0.00
7810 Education Jobs Fund	27,312.81	398.94
<b>910 Budget Amendment</b>		
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	15,339.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	851,028.27	860,085.24

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	208,031.81	235,909.24
2XX Personal Services - Employee Benefits	36,592.14	44,250.50
3XX Purchased Professional and Technical Services	2,347.97	1,506.16
4XX Purchased Property Services	451.95	414.50
5XX Other Purchased Services	1,324.62	127.68
6XX Supplies and Materials	19,832.74	10,675.40
810 Dues and Fees	417.00	330.50
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	15,492.47	13,105.99
2XX Personal Services - Employee Benefits	2,091.00	2,524.03
3XX Purchased Professional and Technical Services	182.00	154.00
5XX Other Purchased Services	181.90	354.77
6XX Supplies and Materials	56.37	529.50
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	28,641.52	29,627.11



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			2XX Personal Services - Employee Benefits	5,001.38	5,824.94
			4XX Purchased Property Services	70.00	0.00
			5XX Other Purchased Services	341.78	0.00
			6XX Supplies and Materials	4,456.38	1,993.76
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	9,534.08	9,702.11
			2XX Personal Services - Employee Benefits	2,598.42	2,832.92
			3XX Purchased Professional and Technical Services	3,997.13	7,517.04
			5XX Other Purchased Services	2,149.70	2,797.08
			6XX Supplies and Materials	1,040.38	1,280.47
			810 Dues and Fees	1,692.00	3,845.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	47,080.23	47,054.05
			2XX Personal Services - Employee Benefits	4,813.75	5,308.11
			3XX Purchased Professional and Technical Services	1,634.42	1,504.09
			5XX Other Purchased Services	1,338.35	1,443.81
			6XX Supplies and Materials	2,702.37	3,086.92
			810 Dues and Fees	454.00	537.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	6,185.20	6,717.23
			2XX Personal Services - Employee Benefits	1,243.65	1,502.59
			3XX Purchased Professional and Technical Services	3,437.14	1,758.74
			5XX Other Purchased Services	1,259.02	1,284.65
			6XX Supplies and Materials	1,401.08	771.02
			810 Dues and Fees	0.00	75.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	43,213.66	45,078.28
			2XX Personal Services - Employee Benefits	14,568.76	15,979.54
			3XX Purchased Professional and Technical Services	690.00	2,274.00
			4XX Purchased Property Services	54,299.45	47,229.15
			5XX Other Purchased Services	6,357.80	4,406.15
			6XX Supplies and Materials	10,911.63	18,626.01
			810 Dues and Fees	174.00	156.50
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	780.62	6,701.64
			2XX Personal Services - Employee Benefits	56.90	413.05
			4XX Purchased Property Services	0.00	706.52
			5XX Other Purchased Services	1,468.26	1,311.72
			6XX Supplies and Materials	2,014.44	2,961.41
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	6,890.27	0.00
	<b>280 Special Education - Local and State</b>				





# Trustees' Financial Summary

FY2011-12

Submit ID: 0570-90023285

30 Meagher County  
0570 White Sulphur Spgs H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	16,594.49	21,860.00
			2XX Personal Services - Employee Benefits	3,722.67	3,127.00
			5XX Other Purchased Services	0.00	77.70
			6XX Supplies and Materials	79.80	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	916.10	927.33
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	443.00	0.00
			6XX Supplies and Materials	1,230.00	1,655.98
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	108,409.77	123,657.93
			2XX Personal Services - Employee Benefits	16,189.73	17,036.51
			4XX Purchased Property Services	378.50	0.00
			6XX Supplies and Materials	9,508.75	7,724.27
			7XX Property and Equipment Acquisition	465.18	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	5,674.25	4,185.52
			2XX Personal Services - Employee Benefits	341.62	292.30
			5XX Other Purchased Services	6,731.12	5,906.02
			6XX Supplies and Materials	1,878.38	1,486.27
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	11,169.42	10,465.00
			2XX Personal Services - Employee Benefits	76.15	99.09
			5XX Other Purchased Services	8,588.00	0.00
			6XX Supplies and Materials	3,445.41	4,563.50
			810 Dues and Fees	1,000.00	1,085.00
			8XX Other Expenditures	0.00	6,520.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	7,636.57	6,761.50
			2XX Personal Services - Employee Benefits	534.85	387.50
			5XX Other Purchased Services	14,727.73	14,978.24
			6XX Supplies and Materials	2,645.38	2,812.27
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	9,542.86	12,149.49
			2XX Personal Services - Employee Benefits	33.25	108.63
			5XX Other Purchased Services	215.00	3,196.00
			6XX Supplies and Materials	2,790.52	10,381.04



# Trustees' Financial Summary

FY2011-12

Submit ID: 0570-90023285

30 Meagher County  
0570 White Sulphur Spgs H S

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			810 Dues and Fees	1,500.00	1,550.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,966.51	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,540.31	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	2,305.01	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	863.86	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	27,312.81	398.94
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	1,369.51	6,797.77
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			6XX Supplies and Materials	0.00	6,000.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	9,339.00
		910 Subtotal		0.00	15,339.00
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			857,326.25	877,719.68



# Trustees' Financial Summary

FY2011-12

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30 Meagher County

0570 White Sulphur Spgs H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						27,820.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						860,085.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						877,719.68	(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	9,476.77	Less Last Year	0.00	(4b)		9,476.77	
						9,476.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,662.66	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0570-90023285

30 Meagher County  
0570 White Sulphur Spgs H S

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	40,320.60	47,477.28
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,017.46	1,511.77
1190 Penalties and Interest on Taxes	81.47	85.34
1510 Interest Earnings	111.66	30.09
2220 County On-Schedule Trans Reimb	17,276.33	20,143.92
3210 State On-Schedule Trans Reimb	17,276.33	20,143.92
3444 State School Block Grant	1,142.42	1,142.42
6100 Material Prior Period Revenue Adjustments	193.81	19.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>78,420.08</b>	<b>90,554.71</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	18,262.63	18,509.05
2XX Personal Services - Employee Benefits	2,290.95	4,164.68
<b>25XX Support Services - Business</b>		
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
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	15,793.68	16,063.04
2XX Personal Services - Employee Benefits	3,162.99	3,311.81
3XX Purchased Professional and Technical Services	638.31	288.56
4XX Purchased Property Services	4,988.11	5,965.53
5XX Other Purchased Services	9,601.16	10,648.64
6XX Supplies and Materials	10,818.82	12,131.69
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	15,041.75	14,019.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>87,701.81</b>	<b>91,339.05</b>



# Trustees' Financial Summary

FY2011-12

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30 Meagher County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						18,352.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						90,554.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						91,339.05	(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	196.74	Less Last Year	0.00	(4b)		196.74	
						196.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,765.00	(5)



# Trustees' Financial Summary

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30 Meagher County  
0570 White Sulphur Spgs H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	23,453.56	29,180.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	677.81	1,398.98
1190 Penalties and Interest on Taxes	67.60	60.24
1510 Interest Earnings	599.17	249.18
6100 Material Prior Period Revenue Adjustments	179.92	11.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>24,978.06</b>	<b>30,900.14</b>

#### 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	14,100.31	7,140.84
7XX Property and Equipment Acquisition	46,750.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>60,850.31</b>	<b>7,140.84</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		17,129.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		30,900.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,140.84	(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)		40,889.08	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0570-90023285

30 Meagher County  
0570 White Sulphur Spgs H S

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	434.02	69.54
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	34.68
1118 District Levy - Dept of Rev Tax Audit Receipts	54.36	0.00
1190 Penalties and Interest on Taxes	1.96	0.96
6100 Material Prior Period Revenue Adjustments	0.00	0.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	490.34	105.39

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

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,197.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,303.17	(5)



# Trustees' Financial Summary

FY2011-12

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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	86,192.90	69,934.99
6100 Material Prior Period Revenue Adjustments	-2.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>86,190.86</b>	<b>69,934.99</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	35,897.15	32,241.38
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,607.41	2,558.95
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	957.45	514.12
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	4,239.02	4,560.26
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,260.15	4,327.30
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	7,198.26	7,077.45
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,718.11	1,741.50
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	6,312.89	6,340.97
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,160.23	3,245.20
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,649.73	2,439.62
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	16,087.67	16,376.59
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	169.02
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	748.46	618.62
<b>34XX Extracurricular - Activities</b>		





# Trustees' Financial Summary

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0570 White Sulphur Spgs H S

## 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	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	1,719.41	1,504.66
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	1,124.83	999.35
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	1,255.40	1,431.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				88,936.17	86,146.92

#### Schedule Of Changes Worksheet

Beginning Fund Balance					51,321.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,934.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,146.92	(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)					35,109.78	(5)





# Trustees' Financial Summary

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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
<b>368 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	300.00
5XX Other Purchased Services	2,904.81
6XX Supplies and Materials	329.54
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	651.89
<b>368 Subtotal</b>	4,186.24
<b>391 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>393 State Career &amp; Technical Ed Entitlement - Health Occupations</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	131.83
<b>392 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,000.00
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	248.00
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	766.17
<b>392 Subtotal</b>	2,014.17
<b>417 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,881.61
2XX Personal Services - Employee Benefits	634.10
3XX Purchased Professional and Technical Services	3,827.56
5XX Other Purchased Services	235.00
6XX Supplies and Materials	1,407.84
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	852.95
5XX Other Purchased Services	100.00
6XX Supplies and Materials	747.80
<b>417 Subtotal</b>	9,686.86
<b>465 Title I, Part A, Improvement Grants</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,897.00



# Trustees' Financial Summary

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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
812	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX Instruction			
			1XX Personal Services - Salaries	443.50
			2XX Personal Services - Employee Benefits	51.48
			6XX Supplies and Materials	5,181.30
	221X Improvement of Instruction Services			
			5XX Other Purchased Services	152.00
	<b>812 Subtotal</b>			<u>5,828.28</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>28,967.51</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,691.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,963.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,967.51	(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	3,897.00	
Less Last Year	0.00	(4b)
		3,897.00
		3,897.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,583.88	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
308 Medicaid	3,541.22	223.13	3,318.09
322 Jobs for Montana Graduates	3,000.00	3,000.00	0.00
368 State OTO Indian Education for All	0.00	4,186.24	-4,186.24
391 Vo Ed All Career & Tech Ed Programs	0.00	131.83	-131.83
392 Vo Ed All Career & Tech Ed Programs	3,399.00	2,014.17	1,384.83
417 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	9,686.86	9,686.86	0.00
465 Title I, Part A, Improvement Grants	7,508.00	3,897.00	3,611.00
812 Vo Ed Carl Perkins Basic Grant	5,828.28	5,828.28	0.00



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

<b>Total</b>	32,963.36	28,967.51	3,995.85
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# Trustees' Financial Summary

FY2011-12

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30 Meagher County  
0570 White Sulphur Spgs H S

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	3,691.57	3,299.16
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	128.39	240.25
1190 Penalties and Interest on Taxes	12.01	8.33
1510 Interest Earnings	106.95	88.16
6100 Material Prior Period Revenue Adjustments	0.00	1.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,938.92	3,637.73

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

PRC Program Function Object	2011 Value	2012 Value
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,188.03	1,186.71
2XX Personal Services - Employee Benefits	8.36	6.72
3XX Purchased Professional and Technical Services	1,668.14	3,500.00
5XX Other Purchased Services	0.00	46.58
6XX Supplies and Materials	621.13	1,298.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,485.66	6,038.56

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,009.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,637.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,038.56	(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)	7,608.87	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1311 Driver's Education Fees	3,230.00	3,150.00
1510 Interest Earnings	41.37	86.06
3260 State Driver's Education Reimbursement	1,350.00	1,800.00
6100 Material Prior Period Revenue Adjustments	287.46	331.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,908.83	5,367.28

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	3,736.49
2XX Personal Services - Employee Benefits	0.00	142.96
5XX Other Purchased Services	0.00	600.00
6XX Supplies and Materials	0.00	522.71
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	0.00	518.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	5,520.94

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,801.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,367.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,520.94	(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)
	8,648.15	(5)



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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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	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	289.90	114.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	289.90	114.72

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,285.93	(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	114.72	(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)
	8,171.21	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	18,406.22	19,514.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	673.62	223.48
1190 Penalties and Interest on Taxes	57.23	44.94
1510 Interest Earnings	195.92	204.56
3281 State Technology Aid	855.24	839.33
6100 Material Prior Period Revenue Adjustments	411.00	9.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,599.23	20,836.12

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	436.95	0.00
6XX Supplies and Materials	3,835.79	1,849.97
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	6,438.48	5,821.99
2XX Personal Services - Employee Benefits	2,938.84	2,651.98
3XX Purchased Professional and Technical Services	6,000.00	6,500.00
5XX Other Purchased Services	0.00	41.19
6XX Supplies and Materials	152.99	87.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,803.05	16,952.13



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						23,195.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,836.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,952.13	(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)						27,079.57	(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	7,456.34	7,502.97
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	282.36	470.09
1190 Penalties and Interest on Taxes	23.02	17.89
1510 Interest Earnings	265.40	280.72
3445 State Combined Fund School Block Grant	2,019.06	2,019.06
6100 Material Prior Period Revenue Adjustments	0.00	3.69

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,046.18	10,294.42
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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

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

Beginning Fund Balance	29,438.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,294.42	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,116.04	(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	135.19	75.65
<b>645 Howard &amp; Mary Zehntner Scholarship</b>		
1510 Interest Earnings	346.40	207.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	481.59	282.79

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

PRC Program Function Object	2011 Value	2012 Value
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	1,000.00
<b>645 Howard &amp; Mary Zehntner Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,000.00	1,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		41,223.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		282.79	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		40,506.39	(5)



# Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	162.47	100.76
1700 Student Extracurricular Activity Receipts	148,059.18	120,054.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	148,221.65	120,155.26

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	162,030.53	120,292.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	162,030.53	120,292.02

#### Schedule Of Changes Worksheet

Beginning Fund Balance	85,741.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,155.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	120,292.02	(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)	85,605.01	(5)



# Trustees' Financial Summary

## FY2011-12

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**0570 White Sulphur Spgs H S**

### 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	16,614.02	21,860.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	108,409.77	123,657.93
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	235,745.21	230,282.05
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,618.92	6,342.01
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	39,622.90	43,402.99
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	5,617.31
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	12,044.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,044.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,014.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,343.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,992.03
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

FY2011-12

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	21,860.00	0.00	0.00	0.00	
280	1XXX	2XX	3,127.00	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	0.00	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	927.33	0.00	0.00	0.00	
<b>Totals</b>			25,992.03	0.00	0.00	0.00	25,992.03

*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

FY2011-12

Submit ID: 0570-90023285

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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	36,519.13	0.00	20,001.56	1,000.00	55,520.69
Land Improvements	158,066.15	0.00	0.00	0.00	158,066.15
Buildings	640,891.19	214,208.02	0.00	0.00	855,099.21
Machinery and Equipment	593,710.61	0.00	0.00	21,084.85	572,625.76
Construction in Progress	56,500.92	0.00	22,769.36	0.00	79,270.28
Totals at Historical Cost	1,485,688.00	214,208.02	42,770.92	22,084.85	1,720,582.09
Less Accumulated Depreciation For:					
Improvement Accum	89,101.94	0.00	7,903.31	0.00	97,005.25
Building Accum	132,005.79	15,985.16	27,872.64	0.00	175,863.59
Machinery and Equipment Accum	241,301.60	0.00	55,426.04	21,084.85	275,642.79
Total Accumulated Depreciation	462,409.33	15,985.16	91,201.99	21,084.85	548,511.63
Governmental Activities, Capital Assets, net	1,023,278.67	198,222.86	-48,431.07	1,000.00	1,172,070.46

\* 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
Instruction (1XXX)	36,528.14	0.00	0.00
General Administration (23XX)	1,788.80	0.00	0.00
School Administration (24XX)	1,200.00	0.00	0.00
Financial Administration (25XX)	200.00	0.00	0.00
Operations and Maintenance (26XX)	4,494.70	0.00	0.00
Transportation (27XX)	45,335.08	0.00	0.00
Food Service (31XX)	364.95	0.00	0.00
Extracurricular (34XX, 35XX)	1,290.33	0.00	0.00
Total Depreciation for FY2012	91,202.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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## 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-
<b>Governmental Activities*</b>							
Compensated Absences	60,288.11	0.00	3,642.33	0.00	56,645.78	0.00	56,645.78
Total Governmental Activity							
Long-Term Liabilities	60,288.11	0.00	3,642.33	0.00	56,645.78	0.00	56,645.78

\* 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.