



Trustees' Financial Summary

FY2005-06

Submit ID: 0570-28641004

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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

Certification

Business Manager/Clerk Connie Davis

Phone #: (406) 547-3751

(Signature)

(Date)

Chair, Board of Trustees Peter Marchi

(Signature)

(Date)

County Superintendent Bonnie Lower

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 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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PRC	Title	Project Type	Project Number	CFDA #
364	Energy Cost Relief	STATE	Entitlement	
396	Vo Ed All Career & Tech Ed Programs	STATE	State	State
403	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	s358A030598	84.358B
405	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A040598	84.358B
645	Howard & Mary Zehntner Scholarship Fund	LOCAL	local	
815	Vo Ed Carl Perkins Basic Grant	FEDERAL	3005708105BG	84.048A
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	30057010BG	84.048A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,036.36	8,081.26	93,927.13	
02	Taxes Receivable - Real and Personal (120-149)	9,408.90	94.79	693.51	
03	Taxes Receivable - Protested (150-159)	23,367.87	160.77	1,823.96	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,306.85		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	99,813.13	12,643.67	96,444.60	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	32,776.77	255.56	2,517.47	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32,776.77	255.56	2,517.47	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11,595.27			
48	Fund Balance for Budget (961-970)	55,441.09	12,388.11	93,927.13	
52	TOTAL FUND BALANCE/EQUITY	67,036.36	12,388.11	93,927.13	
53	TOTAL LIABILITIES AND FUND BALANCE	99,813.13	12,643.67	96,444.60	



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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)		42,726.60	7,990.26	9,238.89
02	Taxes Receivable - Real and Personal (120-149)				51.17
03	Taxes Receivable - Protested (150-159)				94.23
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,006.74	560.82	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		44,733.34	8,551.08	9,384.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				145.40
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				145.40
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			8,551.08	
48	Fund Balance for Budget (961-970)		44,733.34		9,238.89
52	TOTAL FUND BALANCE/EQUITY		44,733.34	8,551.08	9,238.89
53	TOTAL LIABILITIES AND FUND BALANCE		44,733.34	8,551.08	9,384.29



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,961.37			8,360.73
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)	1,867.92			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,829.29			8,360.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,829.29			8,360.73
52	TOTAL FUND BALANCE/EQUITY	5,829.29			8,360.73
53	TOTAL LIABILITIES AND FUND BALANCE	5,829.29			8,360.73



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



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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)	34,187.59	396.53		
02	Taxes Receivable - Real and Personal (120-149)	489.58			
03	Taxes Receivable - Protested (150-159)	1,385.97			
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	36,063.14	396.53		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,875.55			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,875.55			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	34,187.59	396.53		
52	TOTAL FUND BALANCE/EQUITY	34,187.59	396.53		
53	TOTAL LIABILITIES AND FUND BALANCE	36,063.14	396.53		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		29,047.13		
02	Taxes Receivable - Real and Personal (120-149)		215.84		
03	Taxes Receivable - Protested (150-159)		565.48		
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		29,828.45		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		781.32		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		781.32		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		29,047.13		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		29,047.13		
53	TOTAL LIABILITIES AND FUND BALANCE		29,828.45		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (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)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,835.22		59,330.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	38,835.22		59,330.39	
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)				
52	TOTAL FUND BALANCE/EQUITY	38,835.22		59,330.39	
53	TOTAL LIABILITIES AND FUND BALANCE	38,835.22		59,330.39	



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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)	20,005.90	68,823.72		17,906.13
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	20,005.90	68,823.72		17,906.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	20,005.90	68,823.72		17,906.13
35	TOTAL LIABILITIES	20,005.90	68,823.72		17,906.13
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	20,005.90	68,823.72		17,906.13



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	316,070.57	298,306.33
1113 District Levy - Heavy Motor Vehicles	0.00	386.49
1114 District Levy - Pers Prop/Mobile Homes	41.14	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,348.64	7,458.65
1190 Penalties and Interest on Taxes	1,088.25	1,113.66
1510 Interest Earnings	1,724.14	2,811.07
3110 Direct State Aid	289,989.46	307,108.44
3115 State Spec Ed Allowable Cost Pymt to Districts	15,887.27	17,926.91
3440 State HB20/SB417 Prop Tax Reimb	5,012.33	3,834.42
3444 State School Block Grant	47,605.81	47,967.61
6100 Material Prior Period Revenue Adjustments	3,112.76	-1,428.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	691,880.37	685,484.60

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	180,955.28	207,932.63
2XX Personal Services - Employee Benefits	22,199.10	23,376.15
3XX Purchased Professional and Technical Services	3,608.00	65.00
4XX Purchased Property Services	568.00	318.36
5XX Other Purchased Services	445.34	1,497.72
6XX Supplies and Materials	10,347.95	18,974.72
810 Dues and Fees	168.50	271.00
21XX Support Services - Students		
1XX Personal Services - Salaries	13,796.30	14,485.65
2XX Personal Services - Employee Benefits	1,890.38	2,034.32
5XX Other Purchased Services	80.36	0.00
6XX Supplies and Materials	213.80	125.00
222X Educational Media Services		
1XX Personal Services - Salaries	21,844.80	14,003.42
2XX Personal Services - Employee Benefits	3,751.75	1,756.10
4XX Purchased Property Services	450.25	0.00
5XX Other Purchased Services	134.02	347.66
6XX Supplies and Materials	5,214.14	6,123.66
23XX Support Services - General Administration		
1XX Personal Services - Salaries	2,936.99	2,399.95
2XX Personal Services - Employee Benefits	7,048.82	4,533.04
3XX Purchased Professional and Technical Services	3,474.95	4,922.83



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	2,608.58	3,381.28
		6XX	Supplies and Materials	1,123.53	1,605.81
		810	Dues and Fees	1,263.32	5,975.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	34,620.31	35,249.31
		2XX	Personal Services - Employee Benefits	3,603.67	5,067.56
		3XX	Purchased Professional and Technical Services	1,209.38	254.00
		5XX	Other Purchased Services	2,777.23	1,636.10
		6XX	Supplies and Materials	1,659.72	4,699.10
		810	Dues and Fees	534.00	509.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,569.90	5,284.97
		2XX	Personal Services - Employee Benefits	1,729.82	766.58
		3XX	Purchased Professional and Technical Services	1,826.36	2,215.87
		5XX	Other Purchased Services	1,172.27	1,136.76
		6XX	Supplies and Materials	1,209.85	1,179.87
		810	Dues and Fees	37.50	100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	41,980.03	41,435.69
		2XX	Personal Services - Employee Benefits	10,059.07	10,349.15
		3XX	Purchased Professional and Technical Services	204.00	4,665.41
		4XX	Purchased Property Services	43,237.43	38,897.30
		5XX	Other Purchased Services	6,221.60	6,304.77
		6XX	Supplies and Materials	13,245.70	10,388.19
		7XX	Property and Equipment Acquisition	0.00	602.77
		810	Dues and Fees	159.00	184.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	564.48	975.41
		2XX	Personal Services - Employee Benefits	90.85	78.79
		5XX	Other Purchased Services	655.88	433.00
		6XX	Supplies and Materials	500.00	1,885.70
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	34,830.15	41,745.37
		2XX	Personal Services - Employee Benefits	2,612.46	6,677.97
		5XX	Other Purchased Services	474.71	494.16
		6XX	Supplies and Materials	1,755.52	725.84
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	798.52	886.37



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0570 White Sulphur Spgs H S

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	83,302.00	97,235.66
		2XX	Personal Services - Employee Benefits	9,576.07	10,292.59
		4XX	Purchased Property Services	426.16	320.72
		5XX	Other Purchased Services	225.00	80.00
		6XX	Supplies and Materials	10,674.88	13,204.34
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,169.57	1,528.51
		2XX	Personal Services - Employee Benefits	233.46	114.89
		5XX	Other Purchased Services	4,720.94	3,214.90
		6XX	Supplies and Materials	1,690.16	1,048.94
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,372.71	5,697.76
		2XX	Personal Services - Employee Benefits	29.98	37.71
		5XX	Other Purchased Services	765.30	349.00
		6XX	Supplies and Materials	4,675.70	5,079.09
		810	Dues and Fees	1,162.00	1,131.00
		8XX	Other Expenditures	5,163.00	5,400.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	6,392.80	5,184.32
		2XX	Personal Services - Employee Benefits	467.23	413.72
		5XX	Other Purchased Services	10,633.86	8,715.00
		6XX	Supplies and Materials	2,423.55	3,425.14
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,219.28	9,604.34
		2XX	Personal Services - Employee Benefits	80.27	181.11
		5XX	Other Purchased Services	100.00	5,470.40
		6XX	Supplies and Materials	5,257.80	2,717.76
		810	Dues and Fees	1,350.00	1,500.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	7,000.00	2,681.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	484.19	1,695.50



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01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	682,059.48	725,281.71
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Schedule of Changes Worksheet

Beginning Fund Balance		117,719.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		685,484.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		725,281.71 (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 11,595.27 Less Last Year 22,481.33 (4b)		-10,886.06
		-10,886.06 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		67,036.36 (5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	9,537.91	2,048.14
1113 District Levy - Heavy Motor Vehicles	0.00	2.93
1114 District Levy - Pers Prop/Mobile Homes	1.24	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	312.41	239.19
1190 Penalties and Interest on Taxes	30.49	26.43
1510 Interest Earnings	336.00	210.76
2220 County On-Schedule Trans Reimb	26,698.24	25,634.15
3210 State On-Schedule Trans Reimb	26,698.24	25,634.15
3440 State HB20/SB417 Prop Tax Reimb	118.43	20.74
3444 State School Block Grant	1,091.68	1,099.98
6100 Material Prior Period Revenue Adjustments	0.00	0.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,824.64	54,916.57

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,317.44	7,542.90
2XX Personal Services - Employee Benefits	662.01	1,097.99
25XX Support Services - Business		
1XX Personal Services - Salaries	3,321.94	3,774.99
2XX Personal Services - Employee Benefits	543.64	547.43
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,700.98	18,033.02
2XX Personal Services - Employee Benefits	1,243.34	3,206.84
3XX Purchased Professional and Technical Services	1,342.50	1,191.16
4XX Purchased Property Services	4,005.02	4,929.54
5XX Other Purchased Services	5,782.50	3,601.67
6XX Supplies and Materials	8,907.43	12,699.01
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	6,041.37	24,219.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,868.17	80,843.94



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					42,880.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,916.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,843.94	(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	4,564.87	(4b)	-4,564.87	
					-4,564.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,388.11	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	25,678.90	23,370.54
1113 District Levy - Heavy Motor Vehicles	0.00	30.21
1114 District Levy - Pers Prop/Mobile Homes	3.34	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	822.47	507.67
1190 Penalties and Interest on Taxes	81.66	86.31
1510 Interest Earnings	773.04	2,267.25
3440 State HB20/SB417 Prop Tax Reimb	407.23	299.30
3445 State Combined Fund School Block Grant	1,929.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,696.04	26,561.28

Schedule of Changes Worksheet

Beginning Fund Balance	67,365.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,561.28	(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)	93,927.13	(5)



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	840.73	1,355.76
2240 County Retirement Distribution	75,589.76	72,011.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,430.49	73,367.50

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	27,420.02	30,197.03
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,117.29	2,223.49
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,449.04	2,530.17
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,637.35	1,450.98
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,052.40	5,244.59
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,919.32	1,329.96
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,656.22	5,593.38
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,290.02	2,478.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,488.07	6,071.71
394 State Career & Technical Ed Entitlement - Family & Consu		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,883.61	5,094.39
395 State Career & Technical Ed Entitlement - Technology Ed/		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,925.86	6,642.81
396 State Career & Technical Ed Entitlement - Office Occupati		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,383.47	2,693.57



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14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
396	State Career & Technical Ed Entitlement - Office Occupati				
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	193.99	8.13
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	612.13	176.19
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	784.73	838.32
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	924.89	756.20
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,469.46	1,088.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>73,207.87</u>	<u>74,418.34</u>

Schedule of Changes Worksheet

Beginning Fund Balance					45,784.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,367.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					74,418.34	(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)					44,733.34	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
364 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	1,114.85
396 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,825.00
403 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,429.20
405 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,224.46
816 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,947.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,540.51

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

PRC Program Function Object	2006 Value
364 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,114.85
396 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
5XX Other Purchased Services	890.00
8XX Other Expenditures	192.00
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
5XX Other Purchased Services	385.29
6XX Supplies and Materials	1,154.71
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	1,203.00
396 Subtotal	3,825.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
403 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	219.30
2XX Personal Services - Employee Benefits	35.12
5XX Other Purchased Services	767.50
6XX Supplies and Materials	6,145.28
810 Dues and Fees	875.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	387.00
	8,429.20
403 Subtotal	8,429.20
405 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	773.60
5XX Other Purchased Services	1,352.10
6XX Supplies and Materials	1,611.76
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	118.37
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,081.31
222X Educational Media Services	
6XX Supplies and Materials	287.32
	5,224.46
405 Subtotal	5,224.46
816 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	7,947.00
	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,540.51



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,285.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,540.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,540.51	(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	8,551.08	Less Last Year	4,285.55	(4b)	4,265.53	
					4,265.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,551.08	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
364 Energy Cost Relief	1,114.85	1,114.85	0.00
396 Vo Ed All Career & Tech Ed Programs	3,825.00	3,825.00	0.00
403 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	8,429.20	8,429.20	0.00
405 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	5,224.46	5,224.46	0.00
816 Vo Ed Carl Perkins Basic Grant	7,947.00	7,947.00	0.00
Total	<u>26,540.51</u>	<u>26,540.51</u>	<u>.00</u>



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	1,177.28	1,202.93
1113 District Levy - Heavy Motor Vehicles	0.00	1.56
1114 District Levy - Pers Prop/Mobile Homes	0.15	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	161.19	44.46
1190 Penalties and Interest on Taxes	12.25	8.13
1510 Interest Earnings	142.40	255.26
3440 State HB20/SB417 Prop Tax Reimb	2.02	0.00

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

1,495.29	1,512.34
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,430.00	80.00
2XX Personal Services - Employee Benefits	8.64	0.45
3XX Purchased Professional and Technical Services	125.00	175.00
6XX Supplies and Materials	159.00	0.00

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

1,722.64	255.45
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Schedule of Changes Worksheet

Beginning Fund Balance	7,982.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,512.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	255.45	(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)	9,238.89	(5)



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18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	1,800.00	2,880.00
1510	Interest Earnings	96.12	170.20
3260	State Driver's Education Reimbursement	1,530.00	1,867.92
6100	Material Prior Period Revenue Adjustments	246.43	-61.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,672.55</u>	<u>4,856.31</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,524.73	3,866.56
2XX	Personal Services - Employee Benefits	10.50	25.65
4XX	Purchased Property Services	0.00	108.25
5XX	Other Purchased Services	926.00	896.44
6XX	Supplies and Materials	263.01	387.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,724.24</u>	<u>5,284.88</u>

Schedule of Changes Worksheet

Beginning Fund Balance				6,257.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,856.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,284.88	(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)				5,829.29	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
5300 Operating Transfers from Other Funds	484.19	1,695.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	484.19	1,695.50

Schedule of Changes Worksheet

Beginning Fund Balance	6,665.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,695.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,360.73	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	19,149.13	17,757.51
1113	District Levy - Heavy Motor Vehicles	0.00	22.93
1114	District Levy - Pers Prop/Mobile Homes	2.49	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	651.64	382.57
1190	Penalties and Interest on Taxes	62.33	65.35
1510	Interest Earnings	372.58	969.36
3281	State Technology Aid	2,739.67	4,201.73
6100	Material Prior Period Revenue Adjustments	419.04	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,396.88</u>	<u>23,399.45</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	1,447.50	6,788.29
	6XX Supplies and Materials	3,501.09	11,229.03
221X	Improvement of Instruction Services		
	1XX Personal Services - Salaries	0.00	3,070.95
	2XX Personal Services - Employee Benefits	0.00	1,068.67
26XX	Operation and Maintenance of Plant Services		
	7XX Property and Equipment Acquisition	2,884.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,832.59</u>	<u>22,156.94</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						32,945.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,399.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,156.94	(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)						34,187.59	(5)



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29 - Flexibility Fund

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	118.32	0.00
6XX Supplies and Materials	307.71	133.54
21XX Support Services - Students		
6XX Supplies and Materials	251.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>677.78</u>	<u>133.54</u>

Schedule of Changes Worksheet

Beginning Fund Balance	530.07	(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	133.54	(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)	396.53	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	7,777.03	7,165.08
1113 District Levy - Heavy Motor Vehicles	0.00	9.36
1114 District Levy - Pers Prop/Mobile Homes	1.01	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	26.65	202.99
1190 Penalties and Interest on Taxes	12.06	19.74
1510 Interest Earnings	375.38	645.86
3440 State HB20/SB417 Prop Tax Reimb	96.57	72.96
3445 State Combined Fund School Block Grant	0.00	1,944.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,288.70	10,060.05

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,619.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,619.34	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		18,987.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,060.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		29,047.13	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	235.74	333.45
645 HOWARD & MARY ZEHNTNER SCHOLARSHIP		
1510 Interest Earnings	549.95	0.00
1510 Interest Earnings	0.00	780.17
645 Subtotal	<u>549.95</u>	<u>780.17</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>785.69</u></u>	<u><u>1,113.62</u></u>

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

PRC Program Function Object	2005 Value	2006 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	300.00
645 Howard & Mary Zehntner Scholarship Fund		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>0.00</u></u>	<u><u>900.00</u></u>

Schedule of Changes Worksheet

Beginning Fund Balance	38,621.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,113.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	900.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	38,835.22	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	254.14	376.02
1900 Other Revenue from Local Sources	109,869.23	119,486.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,123.37	119,862.50

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	97,428.18	116,881.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	97,428.18	116,881.17

Schedule of Changes Worksheet

Beginning Fund Balance	56,349.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	119,862.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,881.17	(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)	59,330.39	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	31,507.06
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	97,235.66
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	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	194,288.57
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	7,728.63
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	25,779.25	28,403.89
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	24,219.39
XX	XXX 4XXX	73X Major Equipment-New	6,041.37	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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,512.93
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,512.93

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,837.09
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,578.44
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	50,529.71
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	41,745.37	0.00	0.00	0.00	
280	1XXX	2XX	6,677.97	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	494.16	0.00	0.00	0.00	
280	1XXX	6XX	725.84	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	886.37	0.00	0.00	0.00	
Totals			50,529.71	0.00	0.00	0.00	50,529.71



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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 FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	7,267.69	0.00	0.00	0.00	7,267.69
Land Improvements	57,272.16	0.00	0.00	0.00	57,272.16
Buildings	80,651.46	0.00	42,429.11	0.00	123,080.57
Machinery And Equipment	209,089.55	0.00	0.00	0.00	209,089.55
Construction in Progress	17,606.94	0.00	0.00	17,606.94	0.00
Totals at historical cost	371,887.80	0.00	42,429.11	17,606.94	396,709.97
Less Accumulated depreciation for:					
Improvement Accum	16,652.82	0.00	2,863.61	0.00	19,516.43
Building Accum	37,285.97	0.00	6,954.81	0.00	44,240.78
Machinery And Equipment Accum	112,883.55	0.00	27,053.12	0.00	139,936.67
Total accumulated depreciation	166,822.34	0.00	36,871.54	0.00	203,693.88
Governmental activities, capital assets, net	205,065.46	0.00	5,557.57	17,606.94	193,016.09

* 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 FY2006	Governmental Activities	Business-Type Activities	Adjustments
	Instruction (1XXX)	15,664.56	0.00
General Administration (23XX)	490.92	0.00	0.00
Financial Administration (25XX)	780.73	0.00	0.00
Operations and Maintenance (26XX)	1,374.87	0.00	0.00
Transportation (27XX)	18,560.45	0.00	0.00
Total Depreciation for FY2006	36,871.53	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	34,619.95	5,651.97	0.00	0.00	40,271.92	8,360.82	31,911.10
Total Governmental Activity							
Long-Term Liabilities	34,619.95	5,651.97	0.00	0.00	40,271.92	8,360.82	31,911.10

* 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.