



Trustees' Financial Summary

FY2006-07

Submit ID: 0966-91715394

**56 Yellowstone County
0966 Billings 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 Leo Hudetz

Phone #: (406) 247-3750

(Signature)

(Date)

Chair, Board of Trustees Thomas Harper

(Signature)

(Date)

County Superintendent A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY07 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
180	Read 180 Microsoft Rebate	LOCAL	2006	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
207	State OTO Weatherization & Deferred	STATE	2007	state
208	State OTO Indian Education for All	STATE	2007	state
324	Communication Plan	LOCAL	Local	
400	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609668107	84.048A
411	Womens Detention Facility	LOCAL	2007	
416	Title III Part A English Language Acquisition	FEDERAL	5609664107	84.365A
418	Title I, Part A, Improving Basic Programs	FEDERAL	5609663107	84.010A
425	Jobs for Montana Graduates	STATE	2006JMG	State
430	NEA Foundation Grant	LOCAL	2007	
433	NASA Robotics Grant	FEDERAL	G173-07-W0734	43.001
435	Advanced Placement	FEDERAL	5609664007	84.330C
436	Vo Ed Tech Ed/Industrial Arts	STATE	2003	State
439	Yellowstone County Detention Facility	LOCAL	2007	
461	WOMENS PRISON FY04	LOCAL	2004	
504	SMALLER LEARNING COMMUNITIES	FEDERAL	V215L042142	84.215L
505	Title I, Part A, Accountability	FEDERAL	Achievement	84.348A
525	Jobs for Montana Graduates	STATE	2005	State
528	Vo Ed Agriculture	STATE	2005	State
529	Vo Ed Business/Marketing	STATE	2005	State
531	Vo Ed Health Occupations	STATE	2005	State
533	Vo Ed Family & Consumer Science	STATE	2005	State
537	Vo Ed Trades & Industry	STATE	2005	State
538	Vo Ed Tech Ed/Industrial Arts	STATE	2005	State
568	Title I Improving Basic Programs	FEDERAL	5609663106	84.010A
580	MSU URBAN AG GRANT	LOCAL	2002	
585	Advanced Placement	FEDERAL	5609664006	84.330C



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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)	1,546,721.40	275,517.03		139,731.70
02	Taxes Receivable - Real and Personal (120-149)	326,513.18	31,455.66		
03	Taxes Receivable - Protested (150-159)	413,129.14	38,572.44		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,286.95
06	Other Current Assets (190-210)	65,276.72			36,785.63
07	Inventories (220 & 230)				42,389.66
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,351,640.44	345,545.13		222,193.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	393,274.79	4,214.02		920.08
25	Deferred Revenue (680)	745,050.27	70,028.10		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,138,325.06	74,242.12		920.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				42,389.66
37	Reserve for Encumbrances (953)	338,484.12			
48	Fund Balance for Budget (961-970)	874,831.26	271,303.01		178,884.20
52	TOTAL FUND BALANCE/EQUITY	1,213,315.38	271,303.01		221,273.86
53	TOTAL LIABILITIES AND FUND BALANCE	2,351,640.44	345,545.13		222,193.94



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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)	60,852.71	1,565,899.51	1,051,128.97	1,061,955.45
02	Taxes Receivable - Real and Personal (120-149)	5,112.77			39,347.60
03	Taxes Receivable - Protested (150-159)	6,972.33			50,080.27
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			130,955.61	
06	Other Current Assets (190-210)		5.27	121,988.72	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	72,937.81	1,565,904.78	1,304,073.30	1,151,383.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	4,020.00		76,086.95	34,456.67
25	Deferred Revenue (680)	12,085.10			89,427.87
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,105.10		76,086.95	123,884.54
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				3,536.57
48	Fund Balance for Budget (961-970)	56,832.71	1,565,904.78	1,227,986.35	1,023,962.21
52	TOTAL FUND BALANCE/EQUITY	56,832.71	1,565,904.78	1,227,986.35	1,027,498.78
53	TOTAL LIABILITIES AND FUND BALANCE	72,937.81	1,565,904.78	1,304,073.30	1,151,383.32



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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)	162,220.28		379.40	2,996.67
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)	95,760.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	257,980.28		379.40	2,996.67
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	14,000.19			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	14,000.19			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	243,980.09		379.40	2,996.67
52	TOTAL FUND BALANCE/EQUITY	243,980.09		379.40	2,996.67
53	TOTAL LIABILITIES AND FUND BALANCE	257,980.28		379.40	2,996.67



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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)	61,743.40	33,478.70		12,658.25
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	61,743.40	33,478.70		12,658.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	9,187.50	5,745.61		12,658.25
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,187.50	5,745.61		12,658.25
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)	52,555.90	27,733.09		
52	TOTAL FUND BALANCE/EQUITY	52,555.90	27,733.09		
53	TOTAL LIABILITIES AND FUND BALANCE	61,743.40	33,478.70		12,658.25



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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)	-74,363.33	906,542.15		
02	Taxes Receivable - Real and Personal (120-149)		18,923.25		
03	Taxes Receivable - Protested (150-159)		24,280.63		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	341,700.00			
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	267,336.67	949,746.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	245,384.02	90.32		
25	Deferred Revenue (680)		43,203.88		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	245,384.02	43,294.20		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,952.65	906,451.83		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,952.65	906,451.83		
53	TOTAL LIABILITIES AND FUND BALANCE	267,336.67	949,746.03		



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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)			2,139,052.42	200,807.73
04	Receivables from Other Funds (160-179)			275,000.00	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			461,414.56	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			82,945.08	
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			2,958,412.06	200,807.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,566,617.17	1,732.00
25	Deferred Revenue (680)			49,121.55	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			1,615,738.72	1,732.00
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			1,342,673.34	199,075.73
53	TOTAL LIABILITIES AND FUND BALANCE			2,958,412.06	200,807.73



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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)		-65,029.20	1,160,261.19	563,095.68
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		1,117.58		151.40
07	Inventories (220 & 230)		143,527.44		
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		79,615.82	1,160,261.19	563,247.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		24,996.08	37,580.93	11,499.39
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		24,996.08	37,580.93	11,499.39
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)		143,527.44		
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY		54,619.74	1,122,680.26	551,747.69
53	TOTAL LIABILITIES AND FUND BALANCE		79,615.82	1,160,261.19	563,247.08



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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)	3,024,759.23	1,805,862.02		
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	3,024,759.23	1,805,862.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	150,357.27	1,805,862.02		
24	Other Current Liabilities (621-679)	2,874,401.96			
35	TOTAL LIABILITIES	3,024,759.23	1,805,862.02		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	3,024,759.23	1,805,862.02		



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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)		429,742.59		
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		429,742.59		
LIABILITIES					
21	Payable to Other Funds (601-606)		275,000.00		
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		154,742.59		
35	TOTAL LIABILITIES		429,742.59		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		429,742.59		



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01 - General Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	9,749,772.25	9,986,035.45
1190	Penalties and Interest on Taxes	25,548.76	24,049.63
1310	Individual Tuition	41,231.44	59,130.55
1510	Interest Earnings	13,604.38	19,588.78
1900	Other Revenue from Local Sources	3,016.66	2,297.77
3110	Direct State Aid	13,465,144.16	13,741,829.56
3111	Quality Educator	0.00	794,636.00
3112	At Risk Student	0.00	64,122.52
3113	Indian Education For All	0.00	116,728.80
3114	American Indian Achievement Gap	0.00	70,400.00
3115	State Spec Ed Allowable Cost Pymt to Districts	1,478,612.49	1,583,097.68
3117	State Tuition for State Placement	0.00	25,474.42
3120	State Guaranteed Tax Base Aid	3,994,535.20	4,088,828.20
3440	State HB20/SB417 Prop Tax Reimb	130,237.56	94,232.69
3444	State School Block Grant	1,643,496.12	1,655,986.69
6100	Material Prior Period Revenue Adjustments	0.00	210.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,545,199.02	32,326,649.23

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

PRC Program Function Object		2006 Value	2007 Value
170	Distance Learning		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	500.00	0.00
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	13,080,204.39	13,840,123.61
	2XX Personal Services - Employee Benefits	1,384,534.33	1,421,457.19
	3XX Purchased Professional and Technical Services	1,231.34	128,138.42
	4XX Purchased Property Services	70,495.60	77,619.45
	5XX Other Purchased Services	164,362.46	202,573.85
	6XX Supplies and Materials	704,077.03	1,224,095.00
	7XX Property and Equipment Acquisition	19,999.00	11,306.45
	810 Dues and Fees	6,948.97	6,009.04
	8XX Other Expenditures	665.00	595.00
	21XX Support Services - Students		
	1XX Personal Services - Salaries	1,242,366.44	1,246,217.14
	2XX Personal Services - Employee Benefits	115,077.63	121,320.79
	3XX Purchased Professional and Technical Services	44,135.23	62,866.61
	4XX Purchased Property Services	209.59	367.52



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	21XX	Support Services - Students			
		5XX	Other Purchased Services	5,411.71	7,283.70
		6XX	Supplies and Materials	10,756.76	13,683.79
		7XX	Property and Equipment Acquisition	3,306.60	0.00
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	226,777.85	185,830.58
		2XX	Personal Services - Employee Benefits	16,366.17	15,013.46
		3XX	Purchased Professional and Technical Services	10,498.12	43,099.61
		4XX	Purchased Property Services	1,032.85	1,534.28
		5XX	Other Purchased Services	12,813.37	29,386.60
		6XX	Supplies and Materials	41,128.79	112,532.36
		810	Dues and Fees	294.00	224.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	924,200.79	947,868.86
		2XX	Personal Services - Employee Benefits	106,835.22	115,210.65
		3XX	Purchased Professional and Technical Services	49,425.96	191,984.56
		4XX	Purchased Property Services	1,147.62	1,519.45
		5XX	Other Purchased Services	9,270.40	11,161.74
		6XX	Supplies and Materials	143,940.94	131,691.68
		7XX	Property and Equipment Acquisition	0.00	3,022.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	84,269.22	84,345.54
		2XX	Personal Services - Employee Benefits	5,491.79	6,734.06
		3XX	Purchased Professional and Technical Services	123,403.47	171,361.49
		4XX	Purchased Property Services	1,037.57	655.27
		5XX	Other Purchased Services	250,418.36	192,135.70
		6XX	Supplies and Materials	5,939.46	7,156.31
		810	Dues and Fees	12,203.89	14,390.42
		8XX	Other Expenditures	0.00	10,000.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	2,033,274.75	1,969,064.35
		2XX	Personal Services - Employee Benefits	238,381.40	244,058.91
		3XX	Purchased Professional and Technical Services	1,796.88	1,890.44
		4XX	Purchased Property Services	7,408.25	5,104.10
		5XX	Other Purchased Services	57,402.48	63,057.97
		6XX	Supplies and Materials	38,277.63	37,574.47
		810	Dues and Fees	12,287.94	7,439.47
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	288,116.97	325,437.51
		2XX	Personal Services - Employee Benefits	34,804.51	40,292.42
		3XX	Purchased Professional and Technical Services	9,091.57	16,273.01



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		4XX	Purchased Property Services	1,576.22	3,294.11
		5XX	Other Purchased Services	9,503.02	16,757.27
		6XX	Supplies and Materials	10,231.88	16,200.24
		810	Dues and Fees	346.46	3,418.43
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,620,770.76	1,460,990.06
		2XX	Personal Services - Employee Benefits	304,911.44	290,206.28
		3XX	Purchased Professional and Technical Services	70,918.28	65,031.17
		4XX	Purchased Property Services	1,048,495.82	1,261,153.30
		5XX	Other Purchased Services	6,940.70	163,300.81
		6XX	Supplies and Materials	185,281.89	106,181.44
		7XX	Property and Equipment Acquisition	13,356.47	16,912.43
		810	Dues and Fees	5,472.09	1,775.14
		8XX	Other Expenditures	13,355.01	13,355.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	1,974.36	12,167.54
		850	Interest on Debt	0.00	3,684.44
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,147,986.68	2,166,186.26
		2XX	Personal Services - Employee Benefits	300,472.03	319,912.19
		3XX	Purchased Professional and Technical Services	31,860.00	0.00
		4XX	Purchased Property Services	1,262.78	0.00
		5XX	Other Purchased Services	35,378.40	41,112.04
		6XX	Supplies and Materials	15,334.41	13,796.68
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	367,011.69	430,755.68
		2XX	Personal Services - Employee Benefits	41,185.33	48,089.68
		5XX	Other Purchased Services	45.83	0.00
		6XX	Supplies and Materials	428.76	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	153,949.83	159,052.92
		2XX	Personal Services - Employee Benefits	21,129.53	23,082.85
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,046.75	0.00
	35XX	Extracurricular - Athletics			
		5XX	Other Purchased Services	1,223.97	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	795,408.76	869,461.52	
		2XX	Personal Services - Employee Benefits	88,876.85	93,437.72	
		6XX	Supplies and Materials	0.00	16.58	
432	Title III, Part A, English Language Acquisition & Languag					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	24,917.29	37,960.45	
		2XX	Personal Services - Employee Benefits	6,379.19	5,123.73	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	613.76	97.50	
		2XX	Personal Services - Employee Benefits	1.66	0.00	
		3XX	Purchased Professional and Technical Services	1,997.96	0.00	
		4XX	Purchased Property Services	7,744.05	7,666.93	
		5XX	Other Purchased Services	425.00	0.00	
		6XX	Supplies and Materials	2,159.44	0.00	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	874,635.73	847,576.14	
		2XX	Personal Services - Employee Benefits	20,404.66	13,890.75	
		3XX	Purchased Professional and Technical Services	0.00	100.00	
		4XX	Purchased Property Services	4,068.77	4,759.81	
		5XX	Other Purchased Services	337,402.59	378,815.24	
		6XX	Supplies and Materials	4,725.09	5,900.85	
		810	Dues and Fees	17,212.04	14,982.94	
		8XX	Other Expenditures	349.08	77.52	
890	Other Community Services					
	33XX	Community Services				
		3XX	Purchased Professional and Technical Services	2,200.00	2,200.00	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	176,328.02	0.00
			2XX	Personal Services - Employee Benefits	0.36	0.00
			5XX	Other Purchased Services	350.00	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	66,774.61	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	177.71	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	243,773.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	88,941.61	0.00
		2XX	Personal Services - Employee Benefits	499.98	0.00
			910 Subtotal	<u>576,845.29</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>30,779,437.90</u></u>	<u><u>32,269,192.47</u></u>

Schedule of Changes Worksheet

Beginning Fund Balance					913,183.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,326,649.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,269,192.47	(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	338,484.12	Less Last Year	95,809.21	(4b)	242,674.91	
					242,674.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,213,315.38	(5)



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10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	826,450.18	985,050.03
1190	Penalties and Interest on Taxes	2,359.56	2,238.05
1410	Individual Transportation Fees	706.17	1,002.32
1420	Trans Fees from Other Schl Dists Within State	50.00	0.00
1510	Interest Earnings	2,622.09	3,706.30
2220	County On-Schedule Trans Reimb	292,007.54	264,365.48
3210	State On-Schedule Trans Reimb	292,007.55	264,365.48
3440	State HB20/SB417 Prop Tax Reimb	10,965.85	9,334.20
3444	State School Block Grant	39,058.97	39,355.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,466,227.91	1,569,417.68

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	7,319.42	74,734.64
2XX	Personal Services - Employee Benefits	457.70	7,776.10
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	27,060.06	27,497.15
2XX	Personal Services - Employee Benefits	3,053.04	3,433.96
3XX	Purchased Professional and Technical Services	1,000.00	1,000.00
4XX	Purchased Property Services	115.00	287.78
5XX	Other Purchased Services	1,325,002.23	1,341,830.43
6XX	Supplies and Materials	7,379.77	805.55
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	47,775.64	54,993.95
2XX	Personal Services - Employee Benefits	15,282.09	18,574.05
5XX	Other Purchased Services	30,580.56	30,614.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,465,025.51	1,561,548.22



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					263,433.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,569,417.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,561,548.22	(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)					271,303.01	(5)



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12 - School Food Services Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	711.79	4,795.35
1611 National School Lunch Program	1,197,268.23	1,253,404.19
1622 Breakfast Sales	96,410.46	68,313.45
1630 Catering Sales	262,855.09	274,096.44
1632 Daily Adult Sales	75,784.50	72,004.00
1900 Other Revenue from Local Sources	555,370.10	585,728.89
3220 State Food Services Match	17,589.08	32,712.73
4550 Federal Child Nutrition	1,708,700.91	1,714,553.33
4555 School Foods Summer Program - 10.559	78,659.91	67,357.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,993,350.07	4,072,966.23

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

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	3,841,148.04	3,946,819.37
6XX Supplies and Materials	29,501.97	463.20
7XX Property and Equipment Acquisition	0.00	36,882.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,870,650.01	3,984,165.07

Schedule of Changes Worksheet

Beginning Fund Balance	130,252.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,072,966.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,984,165.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year	42,389.66	
Less Last Year	40,169.66	(4a)
	2,220.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	2,220.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	221,273.86	(5)



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13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	204,426.22	156,383.22
1190 Penalties and Interest on Taxes	465.01	412.78
1510 Interest Earnings	4,551.14	5,920.72
3110 Direct State Aid	44,323.03	53,329.00
3440 State HB20/SB417 Prop Tax Reimb	2,729.40	1,460.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>256,494.80</u>	<u>217,506.41</u>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	230,385.50	281,257.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>230,385.50</u>	<u>281,257.16</u>

Schedule of Changes Worksheet

Beginning Fund Balance	120,583.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	217,506.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	281,257.16	(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)	56,832.71	(5)



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14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	29,286.67	38,898.84
2240 County Retirement Distribution	4,227,772.00	3,970,766.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,257,058.67	4,009,665.25

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

PRC Program Function Object	2006 Value	2007 Value
170 Distance Learning		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,290.86	0.00
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,416.83	6,638.07
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,101,544.74	2,414,694.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	223,331.26	228,000.32
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	38,545.85	24,539.67
222X Educational Media Services		
2XX Personal Services - Employee Benefits	142,600.01	157,547.11
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	23,292.52	25,754.03
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	338,825.29	350,068.80
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	87,482.34	103,774.92
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	251,640.42	245,412.03
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,174.44	4,570.35
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,842.34	6,309.48



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14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
271	State and Federal Aggregate of Reimbursements/Indirect C				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1,293.14
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	1,327.29	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	336,362.12	353,407.92
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	36,101.71	51,063.11
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	7,370.15	9,140.65
364	State One Time Only (OTO) Weatherization/Deferred Mai				
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.00	32,684.04
365	Indian Education for All				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	7,231.63
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	122,769.94	144,574.29
391	State Career & Technical Ed Entitlement - Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	21.61
393	State Career & Technical Ed Entitlement - Health Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	21.61
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10.03	0.00
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	21.61
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	603.94	66.48



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14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	43,659.94	41,043.34
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	9,137.47	13,833.61
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	34,187.55	37,387.54
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	10,015.58	20,161.06
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	135,144.44	140,732.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,974,677.06</u>	<u>4,419,994.06</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,976,233.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,009,665.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,419,994.06	(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)					1,565,904.78	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
180 Read 180 Microsoft Rebate	
1900 Other Revenue from Local Sources	112,088.72
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	116,716.78
205 Indirect Costs	
1510 Interest Earnings	54,914.32
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	71,461.27
205 Subtotal	126,375.59
207 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	876,466.00
208 State OTO Indian Education for All	
3650 OTO Indian Education for All	272,426.15
324 Communication Plan	
1920 Contributions/Donations from Private Sources	13,200.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	13,200.00
324 Subtotal	26,400.00
400 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	301,160.00
411 Womens Detention Facility	
1900 Other Revenue from Local Sources	86,637.00
416 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	4,463.00
418 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	486,208.83
425 Jobs for Montana Graduates	
3290 State - Other State Grants	30,000.00
430 NEA Foundation Grant	
1920 Contributions/Donations from Private Sources	5,000.00
433 NASA Robotics Grant	
4700 Federal Miscellaneous Grants from other State Agencies	7,599.37
435 Advanced Placement	
4290 Title I, Part G, Advanced Placement	1,306.71
439 Yellowstone County Detention Facility	
1900 Other Revenue from Local Sources	63,241.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
504 SMALLER LEARNING COMMUNITIES GRANT	
4100 Federal Miscellaneous Grants - Direct from Feds	368,469.63
505 Title I, Part A, Accountability	
4650 Federal Miscellaneous Grants from OPI	2,000.00
528 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	3,806.00
529 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	21,613.00
531 Vo Ed Health Occupations	
3900 State Career & Technical Ed Entitlement	1,300.00
533 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	24,153.00
537 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	12,700.00
538 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	17,663.00
568 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	36,064.71
585 Advanced Placement	
4290 Title I, Part G, Advanced Placement	13,225.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,017,083.49

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

PRC Program Function Object	2007 Value
204 MAC Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	69,071.52
2XX Personal Services - Employee Benefits	5,562.43
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	8,579.29
204 Subtotal	83,213.24



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
205 Indirect Costs	
271 State and Federal Aggregate of Reimbursements/Indirect C	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,780.08
2XX Personal Services - Employee Benefits	874.79
23XX Support Services - General Administration	
6XX Supplies and Materials	772.20
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	29,135.35
4XX Purchased Property Services	18.50
25XX Support Services - Business	
5XX Other Purchased Services	573.82
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	703.00
	39,857.74
205 Subtotal	39,857.74
207 State OTO Weatherization & Deferred Maintenance	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	196,640.79
2XX Personal Services - Employee Benefits	32,427.56
3XX Purchased Professional and Technical Services	220.69
4XX Purchased Property Services	21,963.21
6XX Supplies and Materials	85,860.77
	337,113.02
207 Subtotal	337,113.02
208 State OTO Indian Education for All	
365 Indian Education for All	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,348.44
2XX Personal Services - Employee Benefits	5.25
3XX Purchased Professional and Technical Services	200.00
4XX Purchased Property Services	376.44
5XX Other Purchased Services	10,654.39
6XX Supplies and Materials	3,356.90
	17,941.42
208 Subtotal	17,941.42



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
324 Communication Plan	
271 State and Federal Aggregate of Reimbursements/Indirect C	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	17,395.18
400 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	5,399.54
2XX Personal Services - Employee Benefits	728.25
3XX Purchased Professional and Technical Services	275.00
5XX Other Purchased Services	5,685.92
6XX Supplies and Materials	274,411.34
7XX Property and Equipment Acquisition	10,122.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	4,537.95
400 Subtotal	301,160.00
411 Womens Detention Facility	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	74,116.75
2XX Personal Services - Employee Benefits	9,615.71
411 Subtotal	83,732.46
416 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
6XX Supplies and Materials	4,375.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	88.00
416 Subtotal	4,463.00
418 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	285,864.06
2XX Personal Services - Employee Benefits	71,506.79



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	11,591.26
4XX Purchased Property Services	31.32
5XX Other Purchased Services	1,731.30
6XX Supplies and Materials	20,882.55
8XX Other Expenditures	175.00
21XX Support Services - Students	
1XX Personal Services - Salaries	266.50
2XX Personal Services - Employee Benefits	30.82
3XX Purchased Professional and Technical Services	35,500.00
5XX Other Purchased Services	51.75
6XX Supplies and Materials	7,226.31
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	261.95
2XX Personal Services - Employee Benefits	40.04
5XX Other Purchased Services	1,117.41
24XX Support Services - School Administration	
1XX Personal Services - Salaries	20,256.36
2XX Personal Services - Employee Benefits	5,263.78
6XX Supplies and Materials	205.00
52XX Capital Leases or Long Term Notes with Board of Investm	
840 Principal On Debt	9.63
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	24,197.00
	486,208.83
418 Subtotal	
425 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	30,000.00
430 NEA Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,970.27
2XX Personal Services - Employee Benefits	0.12
6XX Supplies and Materials	248.64



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
430 Subtotal	2,219.03
433 NASA Robotics Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
5XX Other Purchased Services	6,822.67
6XX Supplies and Materials	776.70
433 Subtotal	7,599.37
435 Advanced Placement	
429 Title I, Part G, Advanced Placement	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	140.00
5XX Other Purchased Services	1,166.71
435 Subtotal	1,306.71
436 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	400.00
439 Yellowstone County Detention Facility	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	57,687.96
2XX Personal Services - Employee Benefits	5,492.01
439 Subtotal	63,179.97
461 WOMENS PRISON FY04	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	598.15
504 SMALLER LEARNING COMMUNITIES GRANT	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	180,668.86



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
2XX Personal Services - Employee Benefits	40,089.28
3XX Purchased Professional and Technical Services	4,011.44
5XX Other Purchased Services	3,812.39
6XX Supplies and Materials	7,385.92
21XX Support Services - Students	
5XX Other Purchased Services	1,875.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,031.60
2XX Personal Services - Employee Benefits	248.54
3XX Purchased Professional and Technical Services	43,897.19
5XX Other Purchased Services	84,411.41
6XX Supplies and Materials	38.00
	368,469.63
504 Subtotal	
505 Title I, Part A, Accountability	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	2,000.00
525 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	800.00
6XX Supplies and Materials	504.00
	1,304.00
525 Subtotal	
528 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
1XX Personal Services - Salaries	130.00
5XX Other Purchased Services	568.49
6XX Supplies and Materials	2,059.32
8XX Other Expenditures	90.00
	2,847.81
528 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
529 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
1XX Personal Services - Salaries	400.00
5XX Other Purchased Services	3,771.32
6XX Supplies and Materials	10,609.45
8XX Other Expenditures	555.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	342.00
	15,677.77
529 Subtotal	
531 Vo Ed Health Occupations	
393 State Career & Technical Ed Entitlement - Health Occupati	
1XXX Instruction	
1XX Personal Services - Salaries	130.00
5XX Other Purchased Services	593.65
6XX Supplies and Materials	396.35
8XX Other Expenditures	180.00
	1,300.00
531 Subtotal	
533 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
3XX Purchased Professional and Technical Services	485.00
4XX Purchased Property Services	474.05
5XX Other Purchased Services	1,958.43
6XX Supplies and Materials	24,903.55
8XX Other Expenditures	200.00
	28,021.03
533 Subtotal	
537 Vo Ed Trades & Industry	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
3XX Purchased Professional and Technical Services	53.23
4XX Purchased Property Services	1,331.80
6XX Supplies and Materials	7,482.22
8XX Other Expenditures	180.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
537 Subtotal	9,047.25
538 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
1XX Personal Services - Salaries	130.00
4XX Purchased Property Services	125.93
5XX Other Purchased Services	1,600.71
6XX Supplies and Materials	10,980.25
8XX Other Expenditures	135.00
538 Subtotal	12,971.89
568 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,685.56
2XX Personal Services - Employee Benefits	5,193.94
6XX Supplies and Materials	19,189.35
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,501.78
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	219.53
6XX Supplies and Materials	1,833.99
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,440.56
568 Subtotal	36,064.71
580 MSU URBAN AG GRANT	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	86.49
585 Advanced Placement	
429 Title I, Part G, Advanced Placement	
221X Improvement of Instruction Services	
5XX Other Purchased Services	13,225.00



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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	<u>1,967,403.70</u>
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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					178,691.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,017,083.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,967,403.70	(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	385.00	(4b)	-385.00	
						-385.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,227,986.35	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180 Microsoft Rebate	112,088.72	0.00	112,088.72
204 MAC Medicaid Reimbursement	116,716.78	83,213.24	33,503.54
205 Indirect Costs	126,375.59	39,857.74	86,517.85
207 State OTO Weatherization & Deferred Maintenance	876,466.00	337,113.02	539,352.98
208 State OTO Indian Education for All	272,426.15	17,941.42	254,484.73
324 Communication Plan	26,400.00	17,395.18	9,004.82
400 Vo Ed Carl Perkins Basic Grant	301,160.00	301,160.00	0.00
411 Womens Detention Facility	86,637.00	83,732.46	2,904.54
416 Title III Part A English Language Acquisition	4,463.00	4,463.00	0.00
418 Title I, Part A, Improving Basic Programs	486,208.83	486,208.83	0.00
425 Jobs for Montana Graduates	30,000.00	30,000.00	0.00
430 NEA Foundation Grant	5,000.00	2,219.03	2,780.97
433 NASA Robotics Grant	7,599.37	7,599.37	0.00
435 Advanced Placement	1,306.71	1,306.71	0.00
436 Vo Ed Tech Ed/Industrial Arts	0.00	400.00	-400.00
439 Yellowstone County Detention Facility	63,241.00	63,179.97	61.03
461 WOMENS PRISON FY04	0.00	598.15	-598.15
504 SMALLER LEARNING COMMUNITIES GRANT	368,469.63	368,469.63	0.00
505 Title I, Part A, Accountability	2,000.00	2,000.00	0.00
525 Jobs for Montana Graduates	0.00	1,304.00	-1,304.00
528 Vo Ed Agriculture	3,806.00	2,847.81	958.19
529 Vo Ed Business/Marketing	21,613.00	15,677.77	5,935.23



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
531 Vo Ed Health Occupations	1,300.00	1,300.00	0.00
533 Vo Ed Family & Consumer Science	24,153.00	28,021.03	-3,868.03
537 Vo Ed Trades & Industry	12,700.00	9,047.25	3,652.75
538 Vo Ed Tech Ed/Industrial Arts	17,663.00	12,971.89	4,691.11
568 Title I Improving Basic Programs	36,064.71	36,064.71	0.00
580 MSU URBAN AG GRANT	0.00	86.49	-86.49
585 Advanced Placement	13,225.00	13,225.00	0.00
Total	3,017,083.49	1,967,403.70	1,049,679.79



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17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	1,311,227.46	1,238,640.00
1190 Penalties and Interest on Taxes	2,254.80	2,655.74
1340 Fees for Adult Education	227,952.06	229,142.91
1510 Interest Earnings	15,075.60	19,541.63
3440 State HB20/SB417 Prop Tax Reimb	17,849.70	11,667.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,574,359.62	1,501,648.03

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

PRC Program Function Object	2006 Value	2007 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	283,017.63	246,933.76
2XX Personal Services - Employee Benefits	23,370.77	15,063.27
3XX Purchased Professional and Technical Services	61,628.75	12,748.91
4XX Purchased Property Services	139.24	35.00
5XX Other Purchased Services	5,500.49	5,597.07
6XX Supplies and Materials	190,809.13	417,468.08
7XX Property and Equipment Acquisition	35,000.00	0.00
810 Dues and Fees	0.00	40.00
21XX Support Services - Students		
1XX Personal Services - Salaries	58,962.00	83,228.75
2XX Personal Services - Employee Benefits	4,272.94	7,717.76
6XX Supplies and Materials	376.30	1,469.24
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	270.00	0.00
5XX Other Purchased Services	2,111.21	199.36
24XX Support Services - School Administration		
1XX Personal Services - Salaries	221,614.58	224,938.96
2XX Personal Services - Employee Benefits	27,315.19	28,364.76
3XX Purchased Professional and Technical Services	0.00	7,487.00
4XX Purchased Property Services	3,138.05	1,054.00
5XX Other Purchased Services	85,488.08	76,317.70
6XX Supplies and Materials	9,870.55	9,268.34
8XX Other Expenditures	295.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	6,516.00	631.22
6XX Supplies and Materials	0.00	3,281.57
7XX Property and Equipment Acquisition	389,745.75	6,283.44



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17 - Adult Education Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,409,441.66	1,148,128.19
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Schedule of Changes Worksheet

Beginning Fund Balance		896,837.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,501,648.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,148,128.19	(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	3,536.57	Less Last Year	226,394.90
		(4b)	-222,858.33
			-222,858.33 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,027,498.78	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
1311 Driver's Education Fees	80,985.00	88,228.00
1510 Interest Earnings	4,940.52	6,142.52
1900 Other Revenue from Local Sources	129.50	195.00
1982 Summer Session - Driver's Education Fees	131,992.50	97,874.00
3260 State Driver's Education Reimbursement	143,835.37	98,185.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	361,882.89	290,624.54

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	251,770.52	236,031.79
2XX Personal Services - Employee Benefits	1,433.59	1,294.24
3XX Purchased Professional and Technical Services	49.84	36.77
4XX Purchased Property Services	21,836.50	22,433.50
5XX Other Purchased Services	3,861.84	2,647.16
6XX Supplies and Materials	32,642.64	20,719.28
7XX Property and Equipment Acquisition	0.00	14,591.00
810 Dues and Fees	0.00	15.00
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	57.36	33.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	311,652.29	297,802.40



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18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					251,157.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					290,624.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					297,802.40	(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)					243,980.09	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	8.52	10.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.52	10.05

Schedule of Changes Worksheet

Beginning Fund Balance	369.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.05	(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)	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)	379.40	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,013.19	80.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,013.19	80.03

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	822.70	99.26
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	23,088.59	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,883.04	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	9,148.65	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,163.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,106.32	99.26

Schedule of Changes Worksheet

Beginning Fund Balance		3,015.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		80.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		99.26	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,996.67	(5)



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28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	5,882.46	4,496.66
3281 State Technology Aid	190,804.03	181,257.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	196,686.49	185,754.46

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	5,953.75	0.00
4XX Purchased Property Services	299.95	0.00
5XX Other Purchased Services	3,603.55	0.00
6XX Supplies and Materials	80,698.27	219,250.54
7XX Property and Equipment Acquisition	0.00	30,706.02
222X Educational Media Services		
3XX Purchased Professional and Technical Services	100,000.00	0.00
6XX Supplies and Materials	0.00	4,228.30
7XX Property and Equipment Acquisition	27,562.50	6,914.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	104.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	218,118.02	261,202.92



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					128,004.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					185,754.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					261,202.92	(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)					52,555.90	(5)



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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	11,642.60	3,311.92
3445 State Combined Fund School Block Grant	163,678.90	164,922.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>175,321.50</u>	<u>168,234.78</u>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	31,707.29	135,938.60
2XX Personal Services - Employee Benefits	4,893.74	26,361.50
6XX Supplies and Materials	21.95	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	5,440.00	4,910.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	3,915.00	0.00
6XX Supplies and Materials	985.00	0.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	120,700.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>167,662.98</u>	<u>167,210.10</u>

Schedule of Changes Worksheet

Beginning Fund Balance	26,730.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	168,234.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	167,210.10	(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	21.95	(4b)
	-21.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,733.09	(5)



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(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						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)						0.00	(5)



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60 - Building Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	10,110.27	5,044.72
1900	Other Revenue from Local Sources	2,000.00	31,240.90
1910	Rentals	44,140.06	34,251.66
1920	Contributions/Donations from Private Sources	584,375.00	240,298.33
5200	Sale or Compensation for Loss of Assets	0.00	200,000.00
5400	Proceeds from Long-Term Liabilities	119,460.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		760,085.33	510,835.61

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	399.95	0.00
21XX	Support Services - Students		
	4XX Purchased Property Services	0.00	385.50
	6XX Supplies and Materials	4,401.87	2,423.00
222X	Educational Media Services		
	3XX Purchased Professional and Technical Services	100,000.00	0.00
	6XX Supplies and Materials	12,665.34	0.00
	7XX Property and Equipment Acquisition	6,794.66	0.00
23XX	Support Services - General Administration		
	5XX Other Purchased Services	306.60	0.00
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	7,436.54	13,150.55
	2XX Personal Services - Employee Benefits	161.01	110.51
	3XX Purchased Professional and Technical Services	0.00	10,080.90
	4XX Purchased Property Services	462.55	109,860.51
	5XX Other Purchased Services	0.00	542.00
	6XX Supplies and Materials	2,019.64	2,936.18
4XXX	Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition	408,496.14	660,993.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		543,144.30	800,483.06



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance					311,600.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					510,835.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					800,483.06	(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)					21,952.65	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	1,011,100.32	32,276.78
1190 Penalties and Interest on Taxes	4,060.50	2,436.96
1510 Interest Earnings	25,037.80	25,562.31
3440 State HB20/SB417 Prop Tax Reimb	13,260.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,053,459.09	60,276.05

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,842.52	2,360.10
2XX Personal Services - Employee Benefits	77.75	0.00
3XX Purchased Professional and Technical Services	1,479.85	343.45
4XX Purchased Property Services	26,500.75	19,268.37
6XX Supplies and Materials	5,859.71	786.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	1,495,427.50	272,015.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,531,188.08	294,774.14

Schedule of Changes Worksheet

Beginning Fund Balance	1,140,949.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,276.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	294,774.14	(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)	906,451.83	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	49,229.41	56,102.43
1900	Other Revenue from Local Sources	12,872,119.62	12,818,056.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,921,349.03</u>	<u>12,874,158.46</u>

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

PRC Program Function Object	2006 Value	2007 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	58,837.25	70,601.43
2XX Personal Services - Employee Benefits	5,098.17	5,592.60
3XX Purchased Professional and Technical Services	12,301,473.19	10,978,869.97
4XX Purchased Property Services	403.88	408.63
5XX Other Purchased Services	464,586.20	1,367,814.07
6XX Supplies and Materials	2,787.15	2,523.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>12,833,185.84</u>	<u>12,425,810.30</u>

Schedule of Changes Worksheet

Beginning Fund Balance	894,325.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,874,158.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,425,810.30	(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)	1,342,673.34	(5)



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79 - Self Insurance Fund - Liability

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	6,465.07	5,735.04
1900 Other Revenue from Local Sources	7,408.00	0.00
1970 Services Provided Other Funds	259,455.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	273,328.48	5,735.04

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

PRC Program Function Object	2006 Value	2007 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	63,935.67	35,324.81
4XX Purchased Property Services	117,945.21	26,678.39
5XX Other Purchased Services	0.00	90.00
6XX Supplies and Materials	2,837.84	71.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	184,718.72	62,165.04

Schedule of Changes Worksheet

Beginning Fund Balance	255,505.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,735.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,165.04	(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)	199,075.73	(5)



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82 - Interlocal Agreement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,892.58	3,089.59
1900 Other Revenue from Local Sources	69,196.89	96,170.28
1970 Services Provided Other Funds	1,979,996.79	2,018,440.00
6100 Material Prior Period Revenue Adjustments	30,995.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,083,081.26	2,117,699.87

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	271,651.93	291,136.14
2XX Personal Services - Employee Benefits	55,072.90	57,451.88
4XX Purchased Property Services	97,312.29	108,341.87
5XX Other Purchased Services	2,608.78	4,225.88
6XX Supplies and Materials	1,646,850.89	1,660,397.80
7XX Property and Equipment Acquisition	7,848.19	0.00
8XX Other Expenditures	0.00	12.00
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	10,480.64	5,209.63
850 Interest on Debt	496.52	122.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,092,322.14	2,126,897.91



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82 - Interlocal Agreement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						133,164.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,117,699.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,126,897.91	(3)
Increase/Decrease of Reserve for Inventories							
This Year	143,527.44	Less Last Year	212,874.45		(4a)	-69,347.01	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-69,347.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						54,619.74	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	25,179.24	33,721.93
1XXX	Revenues from Student Activities	1,801,774.92	2,358,548.67
6100	Material Prior Period Revenue Adjustments	6,468.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,833,422.16</u>	<u>2,392,270.60</u>

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

PRC Program Function Object		2006 Value	2007 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	1,688,115.53	2,272,688.24
999	Undistributed		
9999	Undistributed		
892	Material Prior Period Expenditure Adjustments	5,469.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,693,584.53</u>	<u>2,272,688.24</u>

Schedule of Changes Worksheet

Beginning Fund Balance		1,003,097.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,392,270.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,272,688.24	(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)		1,122,680.26	(5)



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85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	10,620.54	14,169.57
1920 Contributions/Donations from Private Sources	282,419.60	344,951.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	293,040.14	359,120.95

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	44,917.25	48,139.17
2XX Personal Services - Employee Benefits	158.15	217.74
5XX Other Purchased Services	503.64	388.72
6XX Supplies and Materials	1,523.52	25,688.90
21XX Support Services - Students		
1XX Personal Services - Salaries	5,574.20	1,923.72
2XX Personal Services - Employee Benefits	0.00	33.85
3XX Purchased Professional and Technical Services	31,197.24	1,321.58
4XX Purchased Property Services	1,233.92	1,879.09
5XX Other Purchased Services	71,677.60	113,268.73
6XX Supplies and Materials	67,002.33	68,345.15
8XX Other Expenditures	3,780.00	3,050.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	540.00
5XX Other Purchased Services	0.00	52.92
6XX Supplies and Materials	0.00	240.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
5XX Other Purchased Services	229.21	0.00
6XX Supplies and Materials	115.55	1,776.96
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	8,578.20	8,352.80
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	842.32	0.00



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85 - Private Purpose Trust (spend principal & interest)

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	237,333.13	275,219.33
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Schedule of Changes Worksheet

Beginning Fund Balance		467,846.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		359,120.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		275,219.33	(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)		551,747.69	(5)



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Fund	Account	Description	2006 Value	2007 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	16,161.55	29,878.80
XX	280 1XXX	112 Certified Teacher Staff Salaries	1,603,627.85	1,482,900.44
XX	39X 1XXX	112 Certified Teacher Staff Salaries	795,408.76	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	16,161.55	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	8,535.09	3,365.05
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	16,050,569.06	16,537,348.88
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	360,586.60	260,223.75
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	10,293.47	9,030.99
XX	XXX 26XX	41X Energy Utility Services	1,113,438.69	978,062.17
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	613,469.94
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	1,903,923.64	319,539.69
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	203,985.50	244,897.16
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	26,400.00	36,360.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	817,783.92
b. Related Services Block Grant Entitlement	272,575.62
c. Total Entitlements Subject to Reversion	1,090,359.54

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,450,178.18
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,201,988.30
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 FY2009 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	2,166,186.26	0.00	0.00	0.00
280	1XXX	2XX	319,912.19	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	41,112.04	0.00	0.00	0.00
280	1XXX	6XX	13,796.68	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	430,755.68	0.00	0.00	0.00
280	21XX	2XX	48,089.68	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	159,052.92	0.00	0.00	0.00
280	24XX	2XX	23,082.85	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	0.00	0.00	0.00	0.00
Totals			3,201,988.30	0.00	0.00	0.00 3,201,988.30



Trustees' Financial Summary

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0966 Billings H S

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.



Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,754,710.00	0.00	0.00	0.00	1,754,710.00
Land Improvements	56,931.00	0.00	0.00	0.00	56,931.00
Buildings	31,815,191.00	0.00	1,890,700.00	0.00	33,705,891.00
Machinery And Equipment	2,672,241.00	0.00	112,536.00	106,578.00	2,678,199.00
Construction in Progress	967,827.00	0.00	239,527.00	967,827.00	239,527.00
Totals at historical cost	37,266,900.00	0.00	2,242,763.00	1,074,405.00	38,435,258.00
Less Accumulated depreciation for:					
Improvement Accum	16,544.00	0.00	2,847.00	0.00	19,391.00
Building Accum	10,646,100.00	0.00	749,056.00	0.00	11,395,156.00
Machinery And Equipment Accum	1,959,454.00	0.00	209,599.00	106,578.00	2,062,475.00
Total accumulated depreciation	12,622,098.00	0.00	961,502.00	106,578.00	13,477,022.00
Governmental activities, capital assets, net	24,644,802.00	0.00	1,281,261.00	967,827.00	24,958,236.00

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

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

*** Has comments.



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0966 Billings H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Capital	550.00	0.00	0.00	550.00	0.00	0.00	0.00
Compensated	7,028,717.00	0.00	0.00	0.00	7,028,717.00	7,028,717.00	0.00
Total Governmental Activity							
Long-Term Liabilities	7,029,267.00	0.00	0.00	550.00	7,028,717.00	7,028,717.00	0.00

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

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