



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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: Ruth Kulbeck

Phone #: (406) 378-2502

(Signature)

(Date)

Chair, Board of Trustees: Gordon Moes

(Signature)

(Date)

County Superintendent: Larry Stollfuss

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY08 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
012	Title I, Part A, Improving Basic Programs	FEDERAL	0801373107	84.010A
013	Title I Improving Basic Programs	FEDERAL	0801373108	84.010A
125	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371407	84.367
126	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371408	84.367
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A074993	84.358A
130	Title II, Part D, Ed Technology	FEDERAL	0801376006	84.318
132	Safe & Drug-Free Schools	FEDERAL	0801371608	84.186A
136	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
137	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
138	State OTO FullTime Kindergarten Startup	STATE	OTO	state
139	Miscellaneous State Grant	STATE	OTO	State
140	State OTO Indian Education for All	STATE	STATE	state



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,355.94	25,561.57	223,604.18	2,804.61
02	Taxes Receivable - Real and Personal (120-149)	19,606.75	19,606.75	1,570.05	
03	Taxes Receivable - Protested (150-159)	14,518.94	14,518.94	1,377.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				76.26
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	112,481.63	59,687.26	226,551.61	2,880.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	34,125.69	34,125.69	2,947.43	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	34,125.69	34,125.69	2,947.43	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	78,355.94	25,561.57	223,604.18	2,880.87
52	TOTAL FUND BALANCE/EQUITY	78,355.94	25,561.57	223,604.18	2,880.87
53	TOTAL LIABILITIES AND FUND BALANCE	112,481.63	59,687.26	226,551.61	2,880.87



Trustees' Financial Summary

FY2007-08

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		30,355.67	72,084.70	
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		30,355.67	72,084.70	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			4,000.75	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			4,000.75	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		30,355.67	68,083.95	
52	TOTAL FUND BALANCE/EQUITY		30,355.67	68,083.95	
53	TOTAL LIABILITIES AND FUND BALANCE		30,355.67	72,084.70	



Trustees' Financial Summary

FY2007-08

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
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				



Trustees' Financial Summary

FY2007-08

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Balance Sheet

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

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0137 Big Sandy Elem

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,536.96	12,391.99		
02	Taxes Receivable - Real and Personal (120-149)	779.73			
03	Taxes Receivable - Protested (150-159)	647.84			
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	7,964.53	12,391.99		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,427.57			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,427.57			
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)	6,536.96	12,391.99		
52	TOTAL FUND BALANCE/EQUITY	6,536.96	12,391.99		
53	TOTAL LIABILITIES AND FUND BALANCE	7,964.53	12,391.99		



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FY2007-08

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29.90	12,254.13		
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)				
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	29.90	12,254.13		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	29.90	12,254.13		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	29.90	12,254.13		
53	TOTAL LIABILITIES AND FUND BALANCE	29.90	12,254.13		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service 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)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

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0137 Big Sandy Elem

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	310,841.56	342,865.10
1113 District Levy - Heavy Motor Vehicles	12.05	13.39
1190 Penalties and Interest on Taxes	4,042.81	2,557.92
1510 Interest Earnings	1,675.36	1,986.92
1900 Other Revenue from Local Sources	262.64	0.00
3110 Direct State Aid	249,478.52	253,685.87
3111 Quality Educator	24,554.00	28,845.04
3112 At Risk Student	3,846.71	3,897.84
3113 Indian Education For All	2,019.60	2,019.60
3114 American Indian Achievement Gap	800.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,185.44	16,543.46
3440 State HB20/SB417 Prop Tax Reimb	4,728.98	2,359.24
3444 State School Block Grant	76,164.96	76,743.81
3460 Montana Oil and Gas Tax	5,723.02	5,423.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	697,335.65	738,342.18

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	315,703.15	325,958.98
2XX Personal Services - Employee Benefits	53,800.84	51,507.18
4XX Purchased Property Services	1,337.52	826.04
5XX Other Purchased Services	849.70	1,109.14
6XX Supplies and Materials	28,733.66	42,208.31
810 Dues and Fees	387.41	794.50
221X Improvement of Instruction Services		
6XX Supplies and Materials	3,294.88	5,894.48
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,712.00	26,454.40
3XX Purchased Professional and Technical Services	2,892.50	2,292.00
4XX Purchased Property Services	0.00	58.45
5XX Other Purchased Services	2,397.13	2,468.42
6XX Supplies and Materials	5,617.78	4,853.92
810 Dues and Fees	3,831.13	3,331.28
24XX Support Services - School Administration		
1XX Personal Services - Salaries	32,920.63	37,858.86
4XX Purchased Property Services	0.00	30.00
5XX Other Purchased Services	0.00	278.33
6XX Supplies and Materials	451.25	752.19



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,046.03	18,262.50
			2XX Personal Services - Employee Benefits	12,000.00	12,000.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	40,668.60	38,450.87
			3XX Purchased Professional and Technical Services	1,428.00	50.00
			4XX Purchased Property Services	54,657.57	80,645.78
			5XX Other Purchased Services	5,800.50	3,207.50
			6XX Supplies and Materials	15,767.37	5,991.87
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	28,053.57	20,885.27
			5XX Other Purchased Services	65.00	0.00
			6XX Supplies and Materials	297.18	3,194.52
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	1,450.30	1,503.55
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	56.05	184.84
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,685.81	1,859.64
			5XX Other Purchased Services	4,816.19	2,764.24
			6XX Supplies and Materials	55.92	250.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	10,191.76	8,232.00
			5XX Other Purchased Services	4,206.30	3,417.00
			6XX Supplies and Materials	258.29	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,859.03	0.00
			4XX Purchased Property Services	473.33	1,328.41
			6XX Supplies and Materials	26,302.36	31,743.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>707,068.74</u>	<u>740,648.42</u>



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08 Chouteau County
0137 Big Sandy Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						80,662.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						738,342.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						740,648.42	(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)						78,355.94	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	61,690.19	57,153.03
1113 District Levy - Heavy Motor Vehicles	2.41	25.23
1190 Penalties and Interest on Taxes	619.39	394.14
1510 Interest Earnings	276.84	368.65
2220 County On-Schedule Trans Reimb	35,244.48	37,646.66
3210 State On-Schedule Trans Reimb	33,593.02	35,228.92
3440 State HB20/SB417 Prop Tax Reimb	968.46	432.66
3444 State School Block Grant	2,271.91	2,289.18
3460 Montana Oil and Gas Tax	1,139.17	981.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	135,805.87	134,519.98

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	36,864.56	35,164.29
2XX Personal Services - Employee Benefits	18,135.69	16,000.00
4XX Purchased Property Services	9,008.41	11,899.09
5XX Other Purchased Services	49,892.61	56,116.30
6XX Supplies and Materials	13,132.02	16,043.22
810 Dues and Fees	0.00	387.05
8XX Other Expenditures	444.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	127,477.84	135,609.95



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						26,651.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						134,519.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						135,609.95	(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)						25,561.57	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	29,789.77	27,027.30
1113 District Levy - Heavy Motor Vehicles	1.13	1.05
1190 Penalties and Interest on Taxes	440.02	238.17
1510 Interest Earnings	6,920.03	8,603.77
3440 State HB20/SB417 Prop Tax Reimb	379.13	165.46
3460 Montana Oil and Gas Tax	640.60	461.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,170.68	36,497.33

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	36,058.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	36,058.90

Schedule Of Changes Worksheet

Beginning Fund Balance	223,165.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,497.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,058.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	223,604.18	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	20.05	42.08
1611 National School Lunch Program	29,181.57	26,591.12
1632 Daily Adult Sales	2,617.00	940.00
3220 State Food Services Match	613.89	76.26
4550 Federal Child Nutrition	34,165.98	39,148.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,598.49	66,797.99

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	39,674.67	51,972.34
4XX Purchased Property Services	324.20	86.09
5XX Other Purchased Services	1,455.95	1,247.35
6XX Supplies and Materials	23,966.35	11,427.59
8XX Other Expenditures	170.00	215.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,591.17	64,948.37

Schedule Of Changes Worksheet

Beginning Fund Balance	1,031.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,797.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,948.37	(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)	2,880.87	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,492.03	1,249.64
2240 County Retirement Distribution	73,268.88	69,789.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,760.91	71,039.34

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	47,728.08	55,983.27
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,622.08	1,981.77
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,771.53	5,434.20
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,522.27	2,599.97
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,433.61	4,939.98
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,632.98	4,396.32
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,059.48	2,947.26
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	393.29	253.10
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,186.85	859.41
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,106.56	6,073.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,456.73	85,468.97



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						44,785.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,039.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						85,468.97	(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)						30,355.67	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
012 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	6,362.51
013 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	43,629.45
125 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,926.60
126 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,282.79
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,958.97
130 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	196.80
132 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,666.00
137 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	67,430.89
138 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	12,489.19
139 Miscellaneous State Grant	
3680 K-12 Education Data Systems	330.77
140 State OTO Indian Education for All	
3650 OTO Indian Education for All	961.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	159,235.55

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

PRC Program Function Object	2008 Value
012 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,816.53
2XX Personal Services - Employee Benefits	388.93
5XX Other Purchased Services	222.40
6XX Supplies and Materials	1,934.65
012 Subtotal	6,362.51
013 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
013 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	38,823.07
2XX Personal Services - Employee Benefits	4,806.38
	43,629.45
013 Subtotal	
125 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	4,535.77
2XX Personal Services - Employee Benefits	619.93
5XX Other Purchased Services	2,304.48
6XX Supplies and Materials	996.98
810 Dues and Fees	1,469.44
	9,926.60
125 Subtotal	
126 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	2,141.00
6XX Supplies and Materials	100.80
8XX Other Expenditures	4,040.00
	6,281.80
126 Subtotal	
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	8,584.45
2XX Personal Services - Employee Benefits	1,374.52
	9,958.97
127 Subtotal	
130 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	196.80
132 Safe & Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	159.92
6XX Supplies and Materials	1,011.08
8XX Other Expenditures	495.00
	1,666.00
132 Subtotal	



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
136 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,749.66
137 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
1XXX Instruction	
7XX Property and Equipment Acquisition	21,196.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,968.60

Schedule Of Changes Worksheet

Beginning Fund Balance	15,817.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	159,235.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,968.60	(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
Ending Fund Balance (1 + 2 - 3 + 4)	68,083.95	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
012 Title I, Part A, Improving Basic Programs	6,362.51	6,362.51	0.00
013 Title I Improving Basic Programs	43,629.45	43,629.45	0.00
125 Title II, Part A, Teacher/Principal Train/Recruit	9,926.60	9,926.60	0.00
126 Title II, Part A, Teacher/Principal Train/Recruit	6,282.79	6,281.80	0.99
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	9,958.97	9,958.97	0.00
130 Title II, Part D, Ed Technology	196.80	196.80	0.00
132 Safe & Drug-Free Schools	1,666.00	1,666.00	0.00
136 State OTO Weatherization & Deferred Maintenance	0.00	7,749.66	-7,749.66
137 State OTO Capital Invest & Deferred Maintenance	67,430.89	21,196.81	46,234.08



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
138 State OTO FullTime Kindergarten Startup	12,489.19	0.00	12,489.19
139 Miscellaneous State Grant	330.77	0.00	330.77
140 State OTO Indian Education for All	961.58	0.00	961.58
Total	<u>159,235.55</u>	<u>106,968.60</u>	<u>52,266.95</u>



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	14,130.09	14,259.39
1113 District Levy - Heavy Motor Vehicles	0.56	0.56
1190 Penalties and Interest on Taxes	90.47	80.62
1510 Interest Earnings	388.96	403.09
3281 State Technology Aid	3,240.01	610.04
3440 State HB20/SB417 Prop Tax Reimb	135.65	60.52
3460 Montana Oil and Gas Tax	270.54	237.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,256.28	15,651.52

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	2,819.75	0.00
6XX Supplies and Materials	11,118.08	14,751.91
8XX Other Expenditures	0.00	8,032.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,937.83	22,784.41

Schedule Of Changes Worksheet

Beginning Fund Balance	13,669.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,651.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,784.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	6,536.96	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	178.82	337.50
1900 Other Revenue from Local Sources	0.00	1,051.02
3445 State Combined Fund School Block Grant	3,321.83	3,347.08
5700 Resources Transferred from Other School Districts or Cooperatives	56.16	19.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,556.81	4,754.92

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,637.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,754.92	(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)	12,391.99	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	608.80	556.04
5400 Proceeds from Long-Term Liabilities	0.00	2,830.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	608.80	3,386.56

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	0.00	17,774.02
8XX Other Expenditures	2,379.17	451.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,379.17	18,225.37

Schedule Of Changes Worksheet

Beginning Fund Balance	14,868.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,386.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,225.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		29.90 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	0.00	19,829.95
1113 District Levy - Heavy Motor Vehicles	0.00	0.81
1190 Penalties and Interest on Taxes	0.00	33.33
1510 Interest Earnings	0.00	68.31
3440 State HB20/SB417 Prop Tax Reimb	0.00	88.23
3460 Montana Oil and Gas Tax	0.00	183.76
5400 Proceeds from Long-Term Liabilities	0.00	96,516.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	116,721.16

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	96,099.72
8XX Other Expenditures	0.00	8,367.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	104,467.03

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116,721.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,467.03	(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)	12,254.13	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

**08 Chouteau County
0137 Big Sandy Elem**

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	17,388.53	12,071.65
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	309,476.91	314,831.92
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,752.01	14,679.98
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	43,133.64	46,785.33
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	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,669.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,669.55

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,556.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,684.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,583.34
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 75%



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	20,885.27	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,194.52	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	1,503.55	0.00	0.00	0.00
Totals			25,583.34	0.00	0.00	25,583.34

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 FY08.



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	31,985.50	0.00	1,250.00	0.00	33,235.50
Buildings	1,750,834.00	0.00	38,750.00	0.00	1,789,584.00
Machinery and Equipment	283,148.79	0.00	46,366.40	32,315.00	297,200.19
Totals at Historical Cost	2,065,968.29	0.00	86,366.40	32,315.00	2,120,019.69
Less Accumulated Depreciation For:					
Improvement Accum	1,641,240.88	0.00	35,972.00	0.00	1,677,212.88
Machinery and Equipment Accum	171,184.94	0.00	49,757.00	32,315.00	188,626.94
Total Accumulated Depreciation	1,812,425.82	0.00	85,729.00	32,315.00	1,865,839.82
Governmental Activities, Capital Assets, net	253,542.47	0.00	637.40	0.00	254,179.87

* 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.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
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Total Depreciation for FY2008

*** Has comment.



Trustees' Financial Summary

FY2007-08

Submit ID: 0137-72495481

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Compensated Absences	50,437.24	0.00	0.00	4,633.33	45,803.91	0.00	45,803.91
Total Governmental Activity Long-Term Liabilities	50,437.24	0.00	0.00	4,633.33	45,803.91	0.00	45,803.91

* 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.