Trustees' Financial Summary
FY2007-08

Submit ID: 0138-25224748

08 Chouteau County
0138 Big Sandy H S

**** 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 #
109	State OTO Energy Cost Relief and Transportation	STATE	STATE	State
111	Vo Ed Business/Marketing	STATE	0081-0805-01-068	State
112	Vo Ed Agriculture	STATE	0810-0805-01-067	State
113	DONATIONS	LOCAL	999	
114	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801388107BG	84.048A
115	State OTO Indian Education for All	STATE	STATE	state
116	Resource Transfers Dist/Coops	LOCAL		Local
117	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
118	Miscellaneous State Grant	STATE	SATE	State
119	State OTO Capital Invest & Deferred Maintenance	STATE	OTO	state
120	Vo Ed Agriculture	STATE	0810-0805-01-068	State
121	State OTO Energy Cost Relief and Transportation	STATE	OTO	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)	136,772.03	36,665.77	279,968.51	
02	Taxes Receivable - Real and Personal (120-149)	14,520.86	2,435.54	1,181.62	
03	Taxes Receivable - Protested (150-159)	10,496.05	2,010.92	1,182.36	
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	161,788.94	41,112.23	282,332.49	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	25,016.91	4,446.46	2,363.98	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	25,016.91	4,446.46	2,363.98	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	136,772.03	36,665.77	279,968.51	
52	TOTAL FUND BALANCE/EQUITY	136,772.03	36,665.77	279,968.51	
53	TOTAL LIABILITIES AND FUND BALANCE	161,788.94	41,112.23	282,332.49	

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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)		33,223.97	18,049.17	7,472.85
02	Taxes Receivable - Real and Personal (120-149)				186.28
03	Taxes Receivable - Protested (150-159)				216.16
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		33,223.97	18,049.17	7,875.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				402.44
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				402.44
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		33,223.97	18,049.17	7,472.85
52	TOTAL FUND BALANCE/EQUITY		33,223.97	18,049.17	7,472.85
53	TOTAL LIABILITIES AND FUND BALANCE		33,223.97	18,049.17	7,875.29

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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)	-2,035.37			
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)	2,700.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	664.63			
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)	664.63			
52	TOTAL FUND BALANCE/EQUITY	664.63			
53	TOTAL LIABILITIES AND FUND BALANCE	664.63			

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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				

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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)	54,230.88	11,613.53		
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	54,230.88	11,613.53		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)				
48	Fund Balance for Budget (961-970)	54,230.88	11,613.53		
52	TOTAL FUND BALANCE/EQUITY	54,230.88	11,613.53		
53	TOTAL LIABILITIES AND FUND BALANCE	54,230.88	11,613.53		

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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)	38.85	19,035.19		
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	38.85	19,035.19		
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)	38.85	19,035.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	38.85	19,035.19		
53	TOTAL LIABILITIES AND FUND BALANCE	38.85	19,035.19		

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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)			76,443.42	
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			76,443.42	
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			76,443.42	
52	TOTAL FUND BALANCE/EQUITY			76,443.42	
53	TOTAL LIABILITIES AND FUND BALANCE			76,443.42	

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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

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

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Balance Sheet

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

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

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

PRC	Revenue	2007 Value	2008 Value
	1110 District Tax Levy	248,972.28	254,031.44
	1113 District Levy - Heavy Motor Vehicles	9.14	9.34
	1190 Penalties and Interest on Taxes	3,222.59	1,895.46
	1510 Interest Earnings	3,243.67	3,404.83
	1900 Other Revenue from Local Sources	63.00	0.00
	3110 Direct State Aid	290,972.19	296,401.68
	3111 Quality Educator	16,016.00	22,791.25
	3112 At Risk Student	2,989.75	2,948.43
	3113 Indian Education For All	1,509.60	1,489.20
	3114 American Indian Achievement Gap	0.00	800.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	16,867.51	12,621.46
	3120 State Guaranteed Tax Base Aid	14,731.50	29,590.64
	3440 State HB20/SB417 Prop Tax Reimb	3,795.29	1,883.31
	3444 State School Block Grant	44,925.22	45,266.65
	3460 Montana Oil and Gas Tax	58,595.09	64,348.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		705,912.83	737,481.79

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	234,584.19	249,612.41
			2XX Personal Services - Employee Benefits	70,487.60	47,490.14
			4XX Purchased Property Services	2,242.99	681.02
			5XX Other Purchased Services	748.62	1,898.74
			6XX Supplies and Materials	22,267.54	28,313.15
			810 Dues and Fees	560.00	0.00
			8XX Other Expenditures	0.00	3,093.08
		21XX Support Services - Students			
			6XX Supplies and Materials	2,700.86	3,185.66
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	21,624.00	20,795.57
			3XX Purchased Professional and Technical Services	1,932.50	2,292.00
			4XX Purchased Property Services	0.00	558.77
			5XX Other Purchased Services	3,661.93	4,360.65
			6XX Supplies and Materials	8,061.22	6,734.41
			8XX Other Expenditures	5,319.02	3,828.28
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	39,257.63	53,813.87
			4XX Purchased Property Services	0.00	60.00

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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				
		24XX Support Services - School Administration			
			5XX Other Purchased Services	688.23	278.35
			6XX Supplies and Materials	774.99	1,398.85
		25XX Support Services - Business			
			1XX Personal Services - Salaries	13,999.54	15,218.75
			2XX Personal Services - Employee Benefits	7,000.00	7,000.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	26,908.65	29,120.25
			3XX Purchased Professional and Technical Services	2,856.00	50.00
			4XX Purchased Property Services	47,094.06	77,809.27
			5XX Other Purchased Services	6,450.50	2,557.50
			6XX Supplies and Materials	47,854.75	4,482.17
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	2,814.72
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	28,468.50	26,361.65
			5XX Other Purchased Services	615.79	433.72
			6XX Supplies and Materials	876.53	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	1,166.54	1,155.36
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	259.57
			6XX Supplies and Materials	1,348.06	1,755.38
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	14,183.27	15,063.45
			5XX Other Purchased Services	12,647.08	10,701.85
			6XX Supplies and Materials	467.90	134.53
			810 Dues and Fees	1,226.00	2,192.45
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	39,140.77	39,692.73
			5XX Other Purchased Services	21,104.08	25,850.82
			6XX Supplies and Materials	6,930.01	5,518.84
			810 Dues and Fees	2,585.50	4,196.55
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,387.70	0.00
			4XX Purchased Property Services	206.67	761.92

Trustees' Financial Summary
FY2007-08

Submit ID: 0138-25224748

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	23,114.47	32,492.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				726,543.69	734,018.44

Schedule Of Changes Worksheet

Beginning Fund Balance						133,308.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						737,481.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						734,018.44	(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)						136,772.03	(5)

Trustees' Financial Summary
FY2007-08

Submit ID: 0138-25224748

08 Chouteau County
0138 Big Sandy H S

**** 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	53,234.53	43,046.95
	1113 District Levy - Heavy Motor Vehicles	1.97	1.57
	1190 Penalties and Interest on Taxes	573.98	334.85
	1510 Interest Earnings	742.80	1,028.19
	2220 County On-Schedule Trans Reimb	26,009.60	32,069.29
	3210 State On-Schedule Trans Reimb	26,009.60	29,804.67
	3440 State HB20/SB417 Prop Tax Reimb	743.86	314.35
	3444 State School Block Grant	2,904.13	2,926.20
	3460 Montana Oil and Gas Tax	12,372.44	12,433.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		122,592.91	121,959.58

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			
			1XX Personal Services - Salaries	39,878.68	0.00
			810 Dues and Fees	332.25	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	32,846.90
			2XX Personal Services - Employee Benefits	13,000.00	13,000.00
			4XX Purchased Property Services	8,898.11	14,717.47
			5XX Other Purchased Services	42,402.80	48,789.57
			6XX Supplies and Materials	13,131.01	15,145.66
			8XX Other Expenditures	0.00	273.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				117,642.85	124,772.65

Trustees' Financial Summary
FY2007-08

Submit ID: 0138-25224748

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						39,478.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						121,959.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,772.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,665.77	(5)

Trustees' Financial Summary
FY2007-08

Submit ID: 0138-25224748

08 Chouteau County
0138 Big Sandy H S

**** 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	29,134.37	20,098.80
	1113 District Levy - Heavy Motor Vehicles	1.05	0.72
	1190 Penalties and Interest on Taxes	415.01	209.66
	1510 Interest Earnings	9,369.02	11,263.49
	3440 State HB20/SB417 Prop Tax Reimb	364.40	137.47
	3460 Montana Oil and Gas Tax	8,118.25	6,257.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,402.10	37,967.55

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						278,059.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,967.55	(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)	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)						279,968.51	(5)

Trustees' Financial Summary
FY2007-08

Submit ID: 0138-25224748

08 Chouteau County
0138 Big Sandy H S

**** 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	1,033.44	1,387.32
	2240 County Retirement Distribution	72,691.41	58,301.17
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,724.85	59,688.49

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	36,742.98	44,810.15
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,615.70	1,559.37
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	5,517.35	7,759.37
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,848.37	2,199.10
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,199.37	3,697.47
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,644.13	4,612.22
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,029.00	3,500.96
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	759.36	434.03
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,852.50	1,839.24
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,547.33	4,751.44
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	778.52	0.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			66,534.61	75,163.35

Trustees' Financial Summary
FY2007-08

Submit ID: 0138-25224748

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						48,698.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,688.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,163.35	(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)						33,223.97	(5)

Trustees' Financial Summary
FY2007-08

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08 Chouteau County
0138 Big Sandy H S

**** 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
111 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	417.00
113 DONATIONS	
1510 Interest Earnings	27.22
114 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,391.00
115 State OTO Indian Education for All	
3650 OTO Indian Education for All	709.04
116 Resource Transfers Dist/Coops	
1950 Services Provided Other School Districts or Coops	13,650.00
117 State OTO Weatherization & Deferred Maintenance	
6100 Material Prior Period Revenue Adjustments	2,181.26
118 Miscellaneous State Grant	
3680 K-12 Education Data Systems	211.42
119 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	33,715.45
120 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,170.00
121 State OTO Energy Cost Relief and Transportation	
6100 Material Prior Period Revenue Adjustments	538.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,010.72

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

PRC Program Function Object	2008 Value
111 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	147.93
112 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	350.64
113 DONATIONS	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,462.60
5XX Other Purchased Services	255.60

Trustees' Financial Summary
FY2007-08

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08 Chouteau County
0138 Big Sandy H S

**** 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
113 DONATIONS	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	64.19
113 Subtotal	4,782.39
114 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,356.00
6XX Supplies and Materials	3,035.00
114 Subtotal	4,391.00
115 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	214.49
116 Resource Transfers Dist/Coops	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	10,989.95
2XX Personal Services - Employee Benefits	1,644.75
6XX Supplies and Materials	1,015.30
116 Subtotal	13,650.00
117 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	6,769.11
119 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
1XXX Instruction	
7XX Property and Equipment Acquisition	25,456.51
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	462.74
119 Subtotal	25,919.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,224.81

Trustees' Financial Summary
FY2007-08

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08 Chouteau County
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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						17,263.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,010.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,224.81	(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)						18,049.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Vo Ed Business/Marketing	417.00	147.93	269.07
112 Vo Ed Agriculture	0.00	350.64	-350.64
113 DONATIONS	27.22	4,782.39	-4,755.17
114 Vo Ed Carl Perkins Basic Grant	4,391.00	4,391.00	0.00
115 State OTO Indian Education for All	709.04	214.49	494.55
116 Resource Transfers Dist/Coops	13,650.00	13,650.00	0.00
117 State OTO Weatherization & Deferred Maintenance	2,181.26	6,769.11	-4,587.85
118 Miscellaneous State Grant	211.42	0.00	211.42
119 State OTO Capital Invest & Deferred Maintenance	33,715.45	25,919.25	7,796.20
120 Vo Ed Agriculture	1,170.00	0.00	1,170.00
121 State OTO Energy Cost Relief and Transportation	538.33	0.00	538.33
Total	57,010.72	56,224.81	785.91

Trustees' Financial Summary
FY2007-08

Submit ID: 0138-25224748

08 Chouteau County
0138 Big Sandy H S

**** Recalculated ****

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

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

PRC	Revenue	2007 Value	2008 Value
	1110 District Tax Levy	3,238.51	3,241.13
	1113 District Levy - Heavy Motor Vehicles	0.11	0.12
	1190 Penalties and Interest on Taxes	52.97	30.69
	1340 Fees for Adult Education	311.00	28.00
	1510 Interest Earnings	266.34	252.04
	3440 State HB20/SB417 Prop Tax Reimb	49.35	25.16
	3460 Montana Oil and Gas Tax	1,493.38	792.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,411.66	4,369.58

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

PRC	Program	Function	Object	2007 Value	2008 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,656.00	3,444.00
			2XX Personal Services - Employee Benefits	57.76	57.76
			5XX Other Purchased Services	451.32	34.92
			6XX Supplies and Materials	509.52	0.00
			7XX Property and Equipment Acquisition	0.00	81.00
			8XX Other Expenditures	145.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,819.60	3,617.68

Schedule Of Changes Worksheet

Beginning Fund Balance						6,720.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,369.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,617.68	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,472.85	(5)

Trustees' Financial Summary
FY2007-08

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08 Chouteau County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance
18 - Traffic Education Fund

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

PRC	Revenue	2007 Value	2008 Value
	1311 Driver's Education Fees	1,812.65	3,326.33
	1510 Interest Earnings	21.65	6.00
	1900 Other Revenue from Local Sources	28.89	0.00
	1982 Summer Session - Driver's Education Fees	0.00	1,200.00
	3260 State Driver's Education Reimbursement	1,500.00	0.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,363.19	4,532.33

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

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,918.56	3,477.76
			4XX Purchased Property Services	0.00	154.06
			6XX Supplies and Materials	278.35	338.88
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,196.91	3,970.70

Schedule Of Changes Worksheet

Beginning Fund Balance						103.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,532.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,970.70	(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	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						664.63	(5)

Trustees' Financial Summary
FY2007-08

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**** 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	35,709.33	35,711.79
	1113 District Levy - Heavy Motor Vehicles	1.31	1.31
	1190 Penalties and Interest on Taxes	372.17	209.25
	1510 Interest Earnings	1,374.13	1,818.72
	3281 State Technology Aid	3,684.87	683.93
	3440 State HB20/SB417 Prop Tax Reimb	332.26	160.94
	3460 Montana Oil and Gas Tax	8,933.27	9,160.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		50,407.34	47,746.24

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			
			3XX Purchased Professional and Technical Services	12,810.35	18,558.00
			4XX Purchased Property Services	2,831.98	0.00
			6XX Supplies and Materials	15,442.56	14,936.21
			7XX Property and Equipment Acquisition	0.00	8,032.50
			8XX Other Expenditures	45.00	185.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,129.89	41,711.71

Schedule Of Changes Worksheet

Beginning Fund Balance						48,196.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,746.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,711.71	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						54,230.88	(5)

Trustees' Financial Summary
FY2007-08

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**** 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	147.21	291.75
	1900 Other Revenue from Local Sources	0.00	1,051.02
	3445 State Combined Fund School Block Grant	3,785.87	3,814.64
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,933.08	5,157.41

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	0.00	43.14
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	43.14

Schedule Of Changes Worksheet

Beginning Fund Balance						6,499.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,157.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43.14	(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)						11,613.53	(5)

Trustees' Financial Summary
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**** Recalculated ****

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	822.74	454.55
	1900 Other Revenue from Local Sources	0.00	1,050.00
	5400 Proceeds from Long-Term Liabilities	0.00	12,564.43
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	822.74	14,068.98

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

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	451.36
			7XX Property and Equipment Acquisition	0.00	24,254.79
			8XX Other Expenditures	11,654.60	458.47
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			11,654.60	25,164.62

Schedule Of Changes Worksheet

Beginning Fund Balance						11,134.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,068.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,164.62	(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)						38.85	(5)

Trustees' Financial Summary
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08 Chouteau County
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**** Recalculated ****

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	25,711.85
	1113 District Levy - Heavy Motor Vehicles	0.00	1.00
	1190 Penalties and Interest on Taxes	0.00	41.36
	1510 Interest Earnings	0.00	100.65
	3440 State HB20/SB417 Prop Tax Reimb	0.00	121.36
	3460 Montana Oil and Gas Tax	0.00	3,184.84
	5400 Proceeds from Long-Term Liabilities	0.00	123,412.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	152,573.96

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	122,874.17
			8XX Other Expenditures	0.00	10,664.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	133,538.77

Schedule Of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						152,573.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,538.77	(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)						19,035.19	(5)

Trustees' Financial Summary
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Schedule of Revenues, Expenditures and Changes in Fund Balance
84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2007 Value	2008 Value
	1700 Student Extracurricular Activity Receipts	119,258.99	113,322.92
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,258.99	113,322.92

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

PRC	Program	Function	Object	2007 Value	2008 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	111,946.57	105,999.44
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,946.57	105,999.44

Schedule Of Changes Worksheet

Beginning Fund Balance						69,119.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						113,322.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						105,999.44	(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)						76,443.42	(5)

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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	28,378.00	24,180.47
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	225,471.02	236,882.41
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	12,480.27	2,252.27
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	47,094.06	42,408.76
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

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	10,503.97
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	10,503.97

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	3,501.08
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,125.64
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,950.73
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: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,361.65	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	433.72	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,155.36	0.00	0.00	0.00	
Totals			27,950.73	0.00	0.00	0.00	27,950.73

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.

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	99,228.50	0.00	1,250.00	0.00	100,478.50
Buildings	3,825,320.00	0.00	38,750.00	0.00	3,864,070.00
Machinery and Equipment	287,936.79	0.00	46,366.40	23,579.00	310,724.19
Totals at Historical Cost	4,212,485.29	0.00	86,366.40	23,579.00	4,275,272.69
Less Accumulated Depreciation For:					
Improvement Accum	3,763,577.64	0.00	4,168.00	0.00	3,767,745.64
Machinery and Equipment Accum	186,421.27	0.00	26,148.00	23,579.00	188,990.27
Total Accumulated Depreciation	3,949,998.91	0.00	30,316.00	23,579.00	3,956,735.91
Governmental Activities, Capital Assets, net	262,486.38	0.00	56,050.40	0.00	318,536.78

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

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

*** Has comments.

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

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance (7/1/2007)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2008) [a + b - c - d]	(f) Current Portion Due FY2009	(g) Long-Term Portion Due FY2010-
Governmental Activities*							
Compensated Absences	47,343.80	0.00	0.00	1,848.16	45,495.64	0.00	45,495.64
Total Governmental Activity Long-Term Liabilities	47,343.80	0.00	0.00	1,848.16	45,495.64	0.00	45,495.64

* 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.