



Trustees' Financial Summary

FY2007-08

Submit ID: 0965-69142381

56 Yellowstone County
0965 Billings 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: Leo Hudetz

Phone #: (406) 247-3750

(Signature)

(Date)

Chair, Board of Trustees: Katharin Kelker

(Signature)

(Date)

County Superintendent: A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY08 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
180	Read 180 Microsoft Rebate	LOCAL	2006	
203	ECI CARRYOVER	LOCAL	2005	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
207	State OTO Weatherization & Deferred Maintenance	STATE	2007	state
208	State OTO Indian Education for All	STATE	State	state
209	State OTO FullTime Kindergarten Startup	STATE	K Class	state
210	State OTO Capital Invest & Deferred Maintenance	STATE	10 Year OTO	state
211	State Data System Support Payment	STATE	Data 08	
324	Communication Plan	LOCAL	Local	
401	Early Childhood Intervention - Part C	STATE	01-143-1800	
404	Medicaid Reimbursement	STATE	2004	
405	Gifted and Talented	STATE	5609651307	State
406	Hearing Conservation Grant	STATE	2006	
407	IDEA Part B	FEDERAL	5609657707ALLO	84.027
410	Indian Education For All Ready to Go	STATE	5609654607	
412	IDEA Preschool	FEDERAL	5609657907ALLO	84.173A
413	Title II, Part D, Ed Technology	FEDERAL	5609656007	84.318
414	Title II, Part B Math & Science Partnerships	FEDERAL	5609651507	84.366B
415	Adult Basic Ed - State	STATE	5609655607	State
416	Title III Part A English Language Acquisition	FEDERAL	5609654107	84.365A
417	Title II, Part B Math & Science Partnerships	FEDERAL	5609651507	84.366B
418	Title I Improving Basic Programs	FEDERAL	5609653107	84.010A
419	Title X, Part C, Ed of Homeless Children	FEDERAL	5609655707	84.196
420	Title I, Part A, Improvement Grants	FEDERAL	5609653707	84.010
422	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5609656007	84.367
424	Title IV, Part A, Safe & Drug-Free	FEDERAL	5609651607	84.186A
426	Title VII, Indian Education	FEDERAL	S060A062167	84.060
427	Title V, Part A, Innovative Programs	FEDERAL	5609653907	84.298
429	St V Vision Grant	LOCAL	St V 2008	
440	Title IV, Part B, 21st Century	FEDERAL	5609651707	84.287
444	TARGET GRANT	LOCAL	2007	
446	Reading First	FEDERAL	5609653507	84.357
449	FOUNDATION COMPUTER GRANT	LOCAL	2007	
451	Early Childhood Intervention	STATE	DPHHS08	
452	Adult Basic Ed - Federal	FEDERAL	5609655608	84.002
453	Services for Significant Needs Students	STATE	5609657608P2	State



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
454	Gifted & Talented Supplemental	STATE	5609651308N	
455	Gifted and Talented	STATE	5609651308	State
456	State Audiology Contracts	STATE	2008	State
457	IDEA Part B	FEDERAL	5609657708ALLO	84.027
460	EPA Clean School Bus Grant	FEDERAL	2008	13.6
462	IDEA Preschool	FEDERAL	5609657907ALLO	84.173A
463	Title II, Part D, Ed Technology	FEDERAL	5609656008	84.318
464	Title II, Part B Math & Science Partnerships	FEDERAL	5609651508CAT1	84.366B
465	Adult Basic Ed - State	STATE	5609655608	State
466	Title III Part A English Language Acquisition	FEDERAL	5609654108	84.365A
467	Title II, Part B Math & Science Partnerships	FEDERAL	5609651508CAT2	84.366B
468	Title I Improving Basic Programs	FEDERAL	5609653108	84.010A
469	Title X, Part C, Ed of Homeless Children	FEDERAL	5609655708	84.196
470	Title I, Part A, Improvement Grants	FEDERAL	5609653708	84.010
471	AJAX FOUNDATION AUDIOLOGY GRANT	LOCAL	2004	
472	Title II Part A	FEDERAL	5609656008	84.367
474	Title IV, Part A, Safe & Drug-Free	FEDERAL	5609651608	84.186A
476	Title VII, Indian Education	FEDERAL	S060A072167	84.060
477	Title V Part A	FEDERAL	5609653908	84.298
491	Safe Route to Schools	FEDERAL	SRTS 1099(58)	20.205
493	Title III Part A English Language Acquisition	FEDERAL	5609654108I	84.365A
496	Reading First	FEDERAL	5609653508	84.357
505	Title I, Part A, Accountability	FEDERAL	ACHIEVEMENT	84.348A
567	Knowledge Box Foundation Grant	LOCAL	2007	
620	Vehicle Replacement	LOCAL	2008Autos	
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,847,943.49	261,263.61		
02	Taxes Receivable - Real and Personal (120-149)	895,340.49	71,228.47		
03	Taxes Receivable - Protested (150-159)	868,911.56	79,024.38		
04	Receivables from Other Funds (160-179)	7,971.28			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	207,142.60	7,366.65		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,827,309.42	418,883.11		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	441,661.17	158,603.27		
25	Deferred Revenue (680)	1,215,514.07	92,094.07		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,657,175.24	250,697.34		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,450.14	22,845.07		
48	Fund Balance for Budget (961-970)	3,161,684.04	145,340.70		
52	TOTAL FUND BALANCE/EQUITY	3,170,134.18	168,185.77		
53	TOTAL LIABILITIES AND FUND BALANCE	4,827,309.42	418,883.11		



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**** Recalculated ****

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)	129,369.35	2,422,551.60	2,186,225.20	266,423.32
02	Taxes Receivable - Real and Personal (120-149)	10,480.62			9,892.62
03	Taxes Receivable - Protested (150-159)	14,470.11			13,624.13
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			505,146.06	
06	Other Current Assets (190-210)		155.57		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			374.28	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	154,320.08	2,422,707.17	2,691,745.54	289,940.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			25,469.25	
24	Other Current Liabilities (621-679)		44,201.85	348,300.64	1,944.53
25	Deferred Revenue (680)	16,530.45		19,945.30	15,249.07
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,530.45	44,201.85	393,715.19	17,193.60
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			125,615.80	316.63
48	Fund Balance for Budget (961-970)	137,789.63	2,378,505.32	2,172,414.55	272,429.84
52	TOTAL FUND BALANCE/EQUITY	137,789.63	2,378,505.32	2,298,030.35	272,746.47
53	TOTAL LIABILITIES AND FUND BALANCE	154,320.08	2,422,707.17	2,691,745.54	289,940.07



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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)				94.86
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				94.86
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)				94.86
52	TOTAL FUND BALANCE/EQUITY				94.86
53	TOTAL LIABILITIES AND FUND BALANCE				94.86



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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)	136,481.16	298,821.37		
02	Taxes Receivable - Real and Personal (120-149)				74,469.00
03	Taxes Receivable - Protested (150-159)				83,003.27
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	136,481.16	298,821.37		157,472.27
LIABILITIES					
21	Payable to Other Funds (601-606)				7,971.28
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,049.00	7,271.12		
25	Deferred Revenue (680)				99,403.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,049.00	7,271.12		107,374.47
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)	133,432.16	291,550.25		50,097.80
52	TOTAL FUND BALANCE/EQUITY	133,432.16	291,550.25		50,097.80
53	TOTAL LIABILITIES AND FUND BALANCE	136,481.16	298,821.37		157,472.27



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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)	3,516,589.34	373,809.64	-25,345.52	
02	Taxes Receivable - Real and Personal (120-149)		4,198.92		
03	Taxes Receivable - Protested (150-159)		22,188.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	77,612.46			
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	3,594,201.80	400,197.36	-25,345.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	186,909.83	63,561.28	18,429.41	
25	Deferred Revenue (680)	77,612.46	26,363.61		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	264,522.29	89,924.89	18,429.41	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			-43,774.93	
48	Fund Balance for Budget (961-970)	3,329,679.51	310,272.47		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,329,679.51	310,272.47	-43,774.93	
53	TOTAL LIABILITIES AND FUND BALANCE	3,594,201.80	400,197.36	-25,345.52	



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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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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)			433,728.43	499,369.76
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			433,728.43	499,369.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			15,743.03	13,554.12
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			15,743.03	13,554.12
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			417,985.40	485,815.64
52	TOTAL FUND BALANCE/EQUITY			417,985.40	485,815.64
53	TOTAL LIABILITIES AND FUND BALANCE			433,728.43	499,369.76



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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				



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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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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	16,165,541.00	17,147,492.36
1190 Penalties and Interest on Taxes	37,498.56	30,566.73
1310 Individual Tuition	152,131.54	175,441.96
1510 Interest Earnings	52,232.28	62,306.45
1900 Other Revenue from Local Sources	5,876.93	4,777.14
3110 Direct State Aid	19,981,538.30	21,537,755.00
3111 Quality Educator	1,538,038.00	2,479,634.78
3112 At Risk Student	355,253.16	369,714.56
3113 Indian Education For All	200,062.80	210,487.20
3114 American Indian Achievement Gap	160,600.00	164,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,118,578.24	3,269,512.42
3117 State Tuition for State Placement	14,567.33	10,984.29
3120 State Guaranteed Tax Base Aid	7,125,958.07	8,464,097.40
3440 State HB20/SB417 Prop Tax Reimb	123,104.95	64,635.12
3444 State School Block Grant	3,197,140.24	3,221,438.51
6100 Material Prior Period Revenue Adjustments	2,152.99	286,754.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,230,274.39	57,499,598.70

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	25,855,019.06	27,910,120.02
2XX Personal Services - Employee Benefits	2,815,405.40	3,340,400.48
3XX Purchased Professional and Technical Services	5,419.07	3,422.50
4XX Purchased Property Services	54,541.78	72,017.30
5XX Other Purchased Services	236,627.43	228,552.06
6XX Supplies and Materials	1,336,403.15	1,120,322.59
7XX Property and Equipment Acquisition	22,216.25	0.00
810 Dues and Fees	902.68	1,488.99
8XX Other Expenditures	40.00	250.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1,454,932.03	1,636,161.13
2XX Personal Services - Employee Benefits	148,996.19	182,016.71
3XX Purchased Professional and Technical Services	89,391.16	87,571.20
4XX Purchased Property Services	327.04	56.22
5XX Other Purchased Services	34,692.77	11,230.48
6XX Supplies and Materials	10,640.06	8,528.24
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	332,029.92	284,105.62



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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					
221X Improvement of Instruction Services					
			2XX Personal Services - Employee Benefits	27,171.42	21,740.52
			3XX Purchased Professional and Technical Services	238.62	220.95
			4XX Purchased Property Services	1,780.61	1,396.87
			5XX Other Purchased Services	34,489.14	24,370.79
			6XX Supplies and Materials	19,150.20	37,420.27
			810 Dues and Fees	0.00	1,212.00
			8XX Other Expenditures	917.33	0.00
222X Educational Media Services					
			1XX Personal Services - Salaries	1,821,011.16	2,009,749.70
			2XX Personal Services - Employee Benefits	195,633.17	226,746.19
			3XX Purchased Professional and Technical Services	244,744.44	210,422.64
			4XX Purchased Property Services	2,672.59	3,975.04
			5XX Other Purchased Services	11,948.06	23,266.28
			6XX Supplies and Materials	138,686.38	161,449.97
			7XX Property and Equipment Acquisition	3,022.00	0.00
			810 Dues and Fees	0.00	75.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	152,871.21	190,741.58
			2XX Personal Services - Employee Benefits	13,951.42	15,411.22
			3XX Purchased Professional and Technical Services	117,354.61	190,861.47
			4XX Purchased Property Services	1,309.14	981.23
			5XX Other Purchased Services	326,047.15	363,492.29
			6XX Supplies and Materials	12,381.99	14,359.51
			810 Dues and Fees	21,692.53	19,061.03
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	3,313,451.71	3,728,980.10
			2XX Personal Services - Employee Benefits	332,455.08	431,607.99
			3XX Purchased Professional and Technical Services	245.00	80.00
			5XX Other Purchased Services	45,552.90	42,029.18
			6XX Supplies and Materials	5,487.33	5,978.60
			810 Dues and Fees	11,244.46	14,137.74
25XX Support Services - Business					
			1XX Personal Services - Salaries	479,831.48	555,192.12
			2XX Personal Services - Employee Benefits	57,477.31	67,438.44
			4XX Purchased Property Services	1,017.46	1,591.39
			5XX Other Purchased Services	2,501.54	2,155.21
			6XX Supplies and Materials	6,203.07	7,469.92
			810 Dues and Fees	190.00	555.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	2,273,576.30	2,569,375.11
			2XX Personal Services - Employee Benefits	420,640.04	493,130.38
			3XX Purchased Professional and Technical Services	50,000.00	70,672.94
			4XX Purchased Property Services	1,626,283.45	1,753,355.33



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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					
26XX Operation and Maintenance of Plant Services					
			5XX Other Purchased Services	275,038.78	221,760.82
			6XX Supplies and Materials	237,327.56	242,669.22
			810 Dues and Fees	4,170.62	1,551.30
			8XX Other Expenditures	29,751.82	32,047.67
27XX Student Transportation Services					
			1XX Personal Services - Salaries	13,403.14	17,174.24
			2XX Personal Services - Employee Benefits	254.11	441.56
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	24,183.25	45,193.74
			850 Interest on Debt	7,480.54	10,081.37
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	4,053,310.79	4,348,103.30
			2XX Personal Services - Employee Benefits	583,223.03	686,578.18
			3XX Purchased Professional and Technical Services	64.05	3,800.60
			4XX Purchased Property Services	0.00	63.30
			5XX Other Purchased Services	252.22	1,075.79
			6XX Supplies and Materials	23,220.60	24,124.41
			810 Dues and Fees	25.00	0.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	1,876,108.97	2,015,272.78
			2XX Personal Services - Employee Benefits	194,896.37	228,443.97
			6XX Supplies and Materials	0.00	4,919.94
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	172.50	105.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	151,923.21	143,375.31
			2XX Personal Services - Employee Benefits	15,849.04	14,729.60
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	212.96	0.00
			2XX Personal Services - Employee Benefits	1.42	0.00
360 State Gifted & Talented Reimbursement					
1XXX Instruction					
			1XX Personal Services - Salaries	2,172.66	847.50
			2XX Personal Services - Employee Benefits	29.54	0.00
			3XX Purchased Professional and Technical Services	750.00	0.00
			4XX Purchased Property Services	0.00	499.00
			5XX Other Purchased Services	3,084.79	4,856.64
			6XX Supplies and Materials	9,722.19	8,149.41
21XX Support Services - Students					
			6XX Supplies and Materials	37.97	0.00



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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
	365	OTO	Indian Education for All		
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	139,549.68
			2XX Personal Services - Employee Benefits	0.00	16,531.01
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	0.00	45,451.36
			2XX Personal Services - Employee Benefits	0.00	4,057.04
			5XX Other Purchased Services	0.00	382.49
	432	Title III, Part A,	English Language Acquisition & Language Enhancement		
		1XXX	Instruction		
			1XX Personal Services - Salaries	80,108.91	72,023.15
			2XX Personal Services - Employee Benefits	11,317.61	12,639.81
			5XX Other Purchased Services	90.85	439.13
			6XX Supplies and Materials	0.00	582.65
	720	School Sponsored	Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	306,709.02	441,661.98
			2XX Personal Services - Employee Benefits	6,081.21	7,390.44
			3XX Purchased Professional and Technical Services	6,000.00	6,000.00
			4XX Purchased Property Services	3,060.22	3,191.00
			5XX Other Purchased Services	22,694.67	25,961.48
			6XX Supplies and Materials	466.77	370.46
	890	Other Community	Services		
		33XX	Community Services		
			3XX Purchased Professional and Technical Services	4,400.00	4,400.00
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	5,721.57	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>52,124,132.25</u>	<u>56,983,443.87</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						2,708,550.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,499,598.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,983,443.87	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	8,450.14	Less Last Year	63,021.35	(4b)		-54,571.21	
						-54,571.21	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,170,134.18	(5)



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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	1,862,288.74	1,358,670.28
1190 Penalties and Interest on Taxes	3,741.59	2,975.50
1410 Individual Transportation Fees	27,657.19	26,856.07
1420 Trans Fees from Other Schl Dists Within State	16,198.24	14,654.15
1510 Interest Earnings	3,387.86	5,926.28
2220 County On-Schedule Trans Reimb	520,614.48	500,906.37
3210 State On-Schedule Trans Reimb	520,614.49	500,906.37
3440 State HB20/SB417 Prop Tax Reimb	14,276.14	5,074.10
3444 State School Block Grant	142,841.32	143,926.91
6100 Material Prior Period Revenue Adjustments	0.00	28,667.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,111,620.05	2,588,563.38

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	31,108.38	18,184.69
2XX Personal Services - Employee Benefits	3,822.38	1,133.92
27XX Student Transportation Services		
1XX Personal Services - Salaries	200,512.19	230,692.94
2XX Personal Services - Employee Benefits	20,632.51	25,509.18
3XX Purchased Professional and Technical Services	7,109.92	6,215.70
4XX Purchased Property Services	423.69	71.40
5XX Other Purchased Services	1,896,432.14	1,956,967.72
6XX Supplies and Materials	1,096.78	23,504.80
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	123,050.63	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	430,640.54	483,469.20
2XX Personal Services - Employee Benefits	130,841.52	161,080.64
5XX Other Purchased Services	35,911.93	28,187.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,881,582.61	2,935,017.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						497,682.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,588,563.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,935,017.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	22,845.07	Less Last Year	5,887.91	(4b)		16,957.16	
						16,957.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						168,185.77	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	261,400.79	197,630.80
1190 Penalties and Interest on Taxes	582.84	437.63
1510 Interest Earnings	3,095.05	3,805.75
3440 State HB20/SB417 Prop Tax Reimb	1,966.79	739.85
6100 Material Prior Period Revenue Adjustments	0.00	3,956.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	267,045.47	206,570.51

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		
5XX Other Purchased Services	207,753.98	169,288.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	207,753.98	169,288.47

Schedule Of Changes Worksheet

Beginning Fund Balance	100,507.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	206,570.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	169,288.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	137,789.63	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	60,931.09	58,342.14
2240 County Retirement Distribution	7,281,408.04	7,669,466.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,342,339.13	7,727,808.78

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

PRC Program Function Object	2007 Value	2008 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,227.29	10,283.50
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	122.73	113.78
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	35.27	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,341,247.32	4,563,840.61
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	250,074.36	294,360.94
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	44,195.10	48,309.37
222X Educational Media Services		
2XX Personal Services - Employee Benefits	301,604.95	338,441.04
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	25,319.29	32,120.81
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	543,916.65	654,218.73
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	82,106.91	96,556.43
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	378,721.06	433,047.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	35,429.72	39,245.58
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,268.04	12,128.67
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	66.88	0.00



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,741.32	2,755.15
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	33,034.63	35,794.20
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	657,039.39	721,935.35
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	317,075.01	345,765.01
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	28.57	17.68
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	25,162.28	0.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	71,324.83	81,416.02
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,147.87	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	78,547.07	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	615.74	0.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	2,939.18	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	142.72
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	2,182.48
	361 Services for Significant Needs Students				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,656.25	1,684.00
	362 State Adult Education Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,853.27	8,479.26
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	8,128.99
	364 OTO Weatherization/Deferred Maintenance				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	66,659.28	0.00



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	365 OTO Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	18,896.16	23,500.11
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	13,129.06	8,800.13
	366 OTO Capital Invest & Deferred Maintenance				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	0.00	72,674.71
	367 OTO Full-time Kindergarten Start-up				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,418.57
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	1,521.04
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	21,394.00	28,159.09
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	538.27	624.43
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	67.91	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	5,618.17	5,785.63
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	14,173.43	1,481.20
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	50,777.15	74,379.01
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	0.00	44,665.69
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	200,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,423,754.41</u>	<u>8,198,977.49</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						2,849,674.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,727,808.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,198,977.49	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,378,505.32	(5)



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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
203 ECI CARRYOVER	
9710 Residual Equity Transfers In	26,502.23
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	142,881.90
205 Indirect Costs	
1510 Interest Earnings	238,558.21
1900 Other Revenue from Local Sources	64.90
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	223,774.60
205 Subtotal	462,397.71
208 State OTO Indian Education for All	
3650 OTO Indian Education for All	100,218.13
209 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	1,074,070.52
210 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	1,237,356.65
211 State Data System Support Payment	
3680 K-12 Education Data Systems	33,813.56
324 Communication Plan	
1900 Other Revenue from Local Sources	1,675.00
404 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	281,120.53
413 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	976.12
414 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	25,568.50
417 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	22,148.96
418 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	213,470.12
419 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	1,067.98
420 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	14,536.06
422 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	56,480.72
424 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,965.26
427 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	5,684.75



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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
429 St V Vision Grant	
1920 Contributions/Donations from Private Sources	5,595.00
446 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	2,955.49
449 FOUNDATION COMPUTER GRANT	
1920 Contributions/Donations from Private Sources	3,000.00
451 Early Childhood Intervention	
3290 State - Other State Grants	727,234.59
452 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	151,500.00
453 Services for Significant Needs Students	
3610 Services for Significant Needs Students	10,000.00
454 Gifted & Talented Supplemental	
3600 State Gifted & Talented Reimbursement	48,352.00
455 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	3,386.00
456 State Audiology Contracts	
3235 State Audiology Contracts	42,706.00
457 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	3,584,284.75
460 EPA Clean School Bus Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	125,615.80
462 IDEA Preschool	
4570 IDEA Preschool	164,832.00
463 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	70,127.00
464 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	32,537.27
465 Adult Basic Ed - State	
3620 State Adult Education Reimbursement	112,485.00
466 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	21,287.58
467 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	134,480.83
468 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	2,554,788.68
469 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	56,059.05
470 Title I, Part A, Improvement Grants	



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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
470 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	34,991.00
471 AJAX FOUNDATION AUDIOLOGY GRANT	
1920 Contributions/Donations from Private Sources	5,000.00
472 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,193,377.13
474 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	127,653.96
476 Title VII, Indian Education	
4130 Title VII Indian Education	170,495.00
477 Title V Part A	
4350 Title V, Part A, Innovative Programs	35,403.55
491 Safe Route to Schools	
4700 Federal Miscellaneous Grants from other State Agencies	5,087.23
493 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,767.00
496 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	135,787.61
505 Title I, Part A, Accountability	
4650 Federal Miscellaneous Grants from OPI	3,792.11
567 Knowledge Box Foundation Grant	
1920 Contributions/Donations from Private Sources	7,660.00
620 Vehicle Replacement	
5400 Proceeds from Long-Term Liabilities	123,587.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,401,763.88

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

PRC Program Function Object	2008 Value
180 Read 180 Microsoft Rebate	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	1,744.33
7XX Property and Equipment Acquisition	18,301.18
180 Subtotal	20,045.51
204 MAC Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	



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

PRC Program Function Object	2008 Value
204 MAC Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	219,180.05
2XX Personal Services - Employee Benefits	28,581.91
21XX Support Services - Students	
6XX Supplies and Materials	15,002.06
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	10,539.64
204 Subtotal	273,303.66
205 Indirect Costs	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	16,360.80
2XX Personal Services - Employee Benefits	2,074.43
5XX Other Purchased Services	1,981.00
25XX Support Services - Business	
1XX Personal Services - Salaries	212,555.16
2XX Personal Services - Employee Benefits	28,398.79
3XX Purchased Professional and Technical Services	84,040.43
4XX Purchased Property Services	3,721.75
5XX Other Purchased Services	38,520.15
6XX Supplies and Materials	46,423.53
7XX Property and Equipment Acquisition	8,830.80
810 Dues and Fees	3,727.07
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	126.10
7XX Property and Equipment Acquisition	8,016.55
205 Subtotal	454,776.56
207 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	30,121.81
4XX Purchased Property Services	286,300.66
5XX Other Purchased Services	3,382.20
6XX Supplies and Materials	140,793.10
7XX Property and Equipment Acquisition	38,384.83
8XX Other Expenditures	2,625.79
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	0.00
207 Subtotal	501,608.39



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

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

PRC Program Function Object	2008 Value
208 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	1,657.27
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	6,806.04
2XX Personal Services - Employee Benefits	18.59
3XX Purchased Professional and Technical Services	11,903.80
4XX Purchased Property Services	1,823.22
5XX Other Purchased Services	8,525.31
6XX Supplies and Materials	36,072.40
8XX Other Expenditures	690.00
208 Subtotal	67,496.63
209 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	38,115.12
2XX Personal Services - Employee Benefits	1,629.73
3XX Purchased Professional and Technical Services	1,998.57
4XX Purchased Property Services	2,934.99
6XX Supplies and Materials	510,711.27
25XX Support Services - Business	
1XX Personal Services - Salaries	9,032.31
2XX Personal Services - Employee Benefits	1,350.63
4XX Purchased Property Services	850.00
6XX Supplies and Materials	939.83
7XX Property and Equipment Acquisition	29,204.00
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	16,236.76
4XX Purchased Property Services	69,053.57
6XX Supplies and Materials	11,703.89
7XX Property and Equipment Acquisition	20,688.00
8XX Other Expenditures	62.00
31XX Food Services	
6XX Supplies and Materials	4,182.50
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	273,424.62
209 Subtotal	992,117.79
210 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	431,561.09



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

PRC Program Function Object	2008 Value
210 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
2XX Personal Services - Employee Benefits	78,464.08
3XX Purchased Professional and Technical Services	23,868.72
4XX Purchased Property Services	81,540.32
5XX Other Purchased Services	995.88
6XX Supplies and Materials	115,029.27
7XX Property and Equipment Acquisition	5,519.95
8XX Other Expenditures	46.90
	737,026.21
210 Subtotal	
324 Communication Plan	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	6,700.00
401 Early Childhood Intervention - Part C	
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	26,502.23
404 Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	104,064.90
2XX Personal Services - Employee Benefits	19,699.44
5XX Other Purchased Services	20.58
6XX Supplies and Materials	4,405.48
21XX Support Services - Students	
1XX Personal Services - Salaries	49,451.41
2XX Personal Services - Employee Benefits	9,016.93
3XX Purchased Professional and Technical Services	3,960.25
4XX Purchased Property Services	3,901.28
5XX Other Purchased Services	23,565.22
6XX Supplies and Materials	8,012.30
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,512.20
2XX Personal Services - Employee Benefits	55.38
5XX Other Purchased Services	3,055.74
6XX Supplies and Materials	17.94
24XX Support Services - School Administration	
4XX Purchased Property Services	292.65
5XX Other Purchased Services	47.40
6XX Supplies and Materials	2,374.14
26XX Operation and Maintenance of Plant Services	



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

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

PRC Program Function Object	2008 Value
404 Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,100.00
404 Subtotal	236,553.24
413 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
2XX Personal Services - Employee Benefits	976.12
414 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	440.94
6XX Supplies and Materials	8,460.28
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,740.67
2XX Personal Services - Employee Benefits	761.97
3XX Purchased Professional and Technical Services	5,557.63
5XX Other Purchased Services	4,552.98
6XX Supplies and Materials	609.70
23XX Support Services - General Administration	
8XX Other Expenditures	108.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	336.33
414 Subtotal	25,568.50
417 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	440.94
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,258.54
2XX Personal Services - Employee Benefits	479.28
3XX Purchased Professional and Technical Services	4,953.12
4XX Purchased Property Services	35.00
5XX Other Purchased Services	12,004.65
6XX Supplies and Materials	471.64
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	505.79
417 Subtotal	22,148.96
418 Title I Improving Basic Programs	



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

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

PRC Program Function Object	2008 Value
418 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	905.28
2XX Personal Services - Employee Benefits	22,985.10
3XX Purchased Professional and Technical Services	5,900.00
6XX Supplies and Materials	78,060.88
7XX Property and Equipment Acquisition	70,380.00
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	2,998.76
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	161.66
3XX Purchased Professional and Technical Services	27,500.00
5XX Other Purchased Services	3,452.26
6XX Supplies and Materials	1,104.65
24XX Support Services - School Administration	
4XX Purchased Property Services	21.53
<hr/>	
418 Subtotal	213,470.12
419 Title X, Part C, Ed of Homeless Children	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
2XX Personal Services - Employee Benefits	617.48
5XX Other Purchased Services	15.78
6XX Supplies and Materials	258.22
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	176.50
<hr/>	
419 Subtotal	1,067.98
420 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	14,280.49
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	255.57
<hr/>	
420 Subtotal	14,536.06
422 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
2XX Personal Services - Employee Benefits	17,440.96
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	24,309.94



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

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

PRC Program Function Object	2008 Value
422 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	5,408.86
3XX Purchased Professional and Technical Services	5,730.00
5XX Other Purchased Services	2,826.98
6XX Supplies and Materials	763.98
	56,480.72
422 Subtotal	
424 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	15.58
3XX Purchased Professional and Technical Services	1,327.10
5XX Other Purchased Services	1,283.65
6XX Supplies and Materials	3,338.93
	5,965.26
424 Subtotal	
427 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,167.55
2XX Personal Services - Employee Benefits	717.20
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	800.00
	5,684.75
427 Subtotal	
429 St V Vision Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	5,595.00
446 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,771.08
5XX Other Purchased Services	1,184.41
	2,955.49
446 Subtotal	
449 FOUNDATION COMPUTER GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,468.00
451 Early Childhood Intervention	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
451 Early Childhood Intervention	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	13,791.40
2XX Personal Services - Employee Benefits	5,689.05
3XX Purchased Professional and Technical Services	8,066.96
4XX Purchased Property Services	1,789.06
5XX Other Purchased Services	17,793.74
6XX Supplies and Materials	8,407.23
21XX Support Services - Students	
1XX Personal Services - Salaries	416,842.74
2XX Personal Services - Employee Benefits	104,783.55
6XX Supplies and Materials	65.83
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,281.43
24XX Support Services - School Administration	
6XX Supplies and Materials	95.29
26XX Operation and Maintenance of Plant Services	
2XX Personal Services - Employee Benefits	19.89
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	18,753.77
451 Subtotal	<hr/> 597,379.94
452 Adult Basic Ed - Federal	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	114,625.08
2XX Personal Services - Employee Benefits	31,701.42
6XX Supplies and Materials	3,221.00
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	453.50
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,499.00
452 Subtotal	<hr/> 151,500.00
453 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
454 Gifted & Talented Supplemental	
360 State Gifted & Talented Reimbursement	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	12,960.12



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

PRC Program Function Object	2008 Value
454 Gifted & Talented Supplemental	
360 State Gifted & Talented Reimbursement	
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	11.99
3XX Purchased Professional and Technical Services	17,935.15
4XX Purchased Property Services	4,266.40
5XX Other Purchased Services	11,654.03
6XX Supplies and Materials	1,524.31
454 Subtotal	48,352.00
455 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,069.18
6XX Supplies and Materials	316.82
455 Subtotal	3,386.00
456 State Audiology Contracts	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	38,644.17
2XX Personal Services - Employee Benefits	4,061.83
456 Subtotal	42,706.00
457 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,223,060.01
2XX Personal Services - Employee Benefits	778,607.81
3XX Purchased Professional and Technical Services	7,760.00
4XX Purchased Property Services	4,342.34
5XX Other Purchased Services	17,521.46
6XX Supplies and Materials	157,148.28
21XX Support Services - Students	
1XX Personal Services - Salaries	137,936.86
2XX Personal Services - Employee Benefits	36,619.94
3XX Purchased Professional and Technical Services	17,104.98
4XX Purchased Property Services	555.98
5XX Other Purchased Services	18,575.76
6XX Supplies and Materials	46,617.74
8XX Other Expenditures	770.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	17,356.08
2XX Personal Services - Employee Benefits	2,751.40



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

PRC Program Function Object	2008 Value
457 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,775.50
6XX Supplies and Materials	173.90
24XX Support Services - School Administration	
4XX Purchased Property Services	2,279.92
5XX Other Purchased Services	10,598.23
6XX Supplies and Materials	14,029.76
810 Dues and Fees	3.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	90.42
2XX Personal Services - Employee Benefits	14.10
27XX Student Transportation Services	
5XX Other Purchased Services	2,994.28
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	81,597.00
457 Subtotal	3,584,284.75
460 EPA Clean School Bus Grant	
410 Miscellaneous Federal Grants Direct from Feds	
27XX Student Transportation Services	
6XX Supplies and Materials	7,910.00
7XX Property and Equipment Acquisition	117,705.80
460 Subtotal	125,615.80
462 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	134,940.79
2XX Personal Services - Employee Benefits	25,914.21
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,977.00
462 Subtotal	164,832.00
463 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	55,117.45
2XX Personal Services - Employee Benefits	13,097.55
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,912.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
463 Subtotal	70,127.00
464 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	10,788.60
2XX Personal Services - Employee Benefits	2,687.28
6XX Supplies and Materials	435.38
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	6,343.60
2XX Personal Services - Employee Benefits	807.32
3XX Purchased Professional and Technical Services	806.40
5XX Other Purchased Services	5,504.39
6XX Supplies and Materials	4,157.24
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,007.06
464 Subtotal	32,537.27
465 Adult Basic Ed - State	
362 State Adult Education Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	50,352.00
2XX Personal Services - Employee Benefits	5,736.58
4XX Purchased Property Services	312.61
6XX Supplies and Materials	2,682.59
21XX Support Services - Students	
1XX Personal Services - Salaries	48,272.04
2XX Personal Services - Employee Benefits	5,129.18
465 Subtotal	112,485.00
466 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,356.83
6XX Supplies and Materials	18,704.86
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	225.89
466 Subtotal	21,287.58
467 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	43,154.40
2XX Personal Services - Employee Benefits	10,838.66



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

PRC Program Function Object	2008 Value
467 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
4XX Purchased Property Services	699.00
6XX Supplies and Materials	6,085.02
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,828.08
2XX Personal Services - Employee Benefits	561.14
3XX Purchased Professional and Technical Services	10,329.81
5XX Other Purchased Services	24,674.51
6XX Supplies and Materials	28,890.52
810 Dues and Fees	228.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	4,191.69
467 Subtotal	134,480.83
468 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,426,000.56
2XX Personal Services - Employee Benefits	388,558.09
3XX Purchased Professional and Technical Services	22,920.10
4XX Purchased Property Services	3,174.90
5XX Other Purchased Services	19,027.48
6XX Supplies and Materials	270,181.70
7XX Property and Equipment Acquisition	14,187.00
21XX Support Services - Students	
1XX Personal Services - Salaries	160,762.90
2XX Personal Services - Employee Benefits	48,512.06
5XX Other Purchased Services	129.58
6XX Supplies and Materials	2,841.61
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	15,180.33
2XX Personal Services - Employee Benefits	490.33
5XX Other Purchased Services	45,003.70
6XX Supplies and Materials	7,977.27
24XX Support Services - School Administration	
1XX Personal Services - Salaries	28,753.08
2XX Personal Services - Employee Benefits	8,226.80
4XX Purchased Property Services	110.34
5XX Other Purchased Services	144.58
6XX Supplies and Materials	475.70
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,381.09



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**** 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
468 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	87,749.48
468 Subtotal	2,554,788.68
469 Title X, Part C, Ed of Homeless Children	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
1XX Personal Services - Salaries	32,637.40
2XX Personal Services - Employee Benefits	7,672.81
3XX Purchased Professional and Technical Services	5,000.00
5XX Other Purchased Services	5,298.74
6XX Supplies and Materials	4,166.70
8XX Other Expenditures	70.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	573.40
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	640.00
469 Subtotal	56,059.05
470 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	18,845.81
2XX Personal Services - Employee Benefits	8,338.89
6XX Supplies and Materials	3,960.60
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	140.00
5XX Other Purchased Services	3,558.70
6XX Supplies and Materials	147.00
470 Subtotal	34,991.00
471 AJAX FOUNDATION AUDIOLOGY GRANT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	3,600.00
472 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	809,616.80
2XX Personal Services - Employee Benefits	225,928.35
5XX Other Purchased Services	1,853.39
6XX Supplies and Materials	679.89



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

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

PRC Program Function Object	2008 Value
472 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	36,013.69
2XX Personal Services - Employee Benefits	2,521.19
3XX Purchased Professional and Technical Services	20,830.00
4XX Purchased Property Services	739.56
5XX Other Purchased Services	43,748.00
6XX Supplies and Materials	15,320.26
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	36,126.00
472 Subtotal	1,193,377.13
474 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	25,444.38
2XX Personal Services - Employee Benefits	3,909.21
3XX Purchased Professional and Technical Services	44,212.70
4XX Purchased Property Services	782.17
5XX Other Purchased Services	24,017.66
6XX Supplies and Materials	25,170.58
221X Improvement of Instruction Services	
5XX Other Purchased Services	159.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,958.26
474 Subtotal	127,653.96
476 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	117,920.96
2XX Personal Services - Employee Benefits	41,878.02
4XX Purchased Property Services	31.53
5XX Other Purchased Services	2,572.64
6XX Supplies and Materials	5,095.15
8XX Other Expenditures	505.00
21XX Support Services - Students	
6XX Supplies and Materials	721.10
221X Improvement of Instruction Services	
5XX Other Purchased Services	82.60
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,688.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
476 Subtotal	170,495.00
477 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	29,201.24
2XX Personal Services - Employee Benefits	5,072.55
3XX Purchased Professional and Technical Services	33.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,096.76
477 Subtotal	35,403.55
491 Safe Route to Schools	
470 Federal Miscellaneous Grants from other State Agencies	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	5,087.23
493 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	1,749.14
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	17.86
493 Subtotal	1,767.00
496 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	66,975.38
2XX Personal Services - Employee Benefits	15,013.56
5XX Other Purchased Services	5,070.23
6XX Supplies and Materials	34,814.33
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	888.67
2XX Personal Services - Employee Benefits	131.44
3XX Purchased Professional and Technical Services	3,397.94
5XX Other Purchased Services	5,285.59
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	4,210.47
496 Subtotal	135,787.61
505 Title I, Part A, Accountability	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	2,776.40



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
505 Title I, Part A, Accountability	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	935.35
6XX Supplies and Materials	80.36
	3,792.11
505 Subtotal	
567 Knowledge Box Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,444.90
620 Vehicle Replacement	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
7XX Property and Equipment Acquisition	123,587.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,220,856.12

Schedule Of Changes Worksheet

Beginning Fund Balance	1,991,506.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,401,763.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,220,856.12	(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 125,615.80 Less Last Year 0.00 (4b) 125,615.80		
	125,615.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,298,030.35	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180 Microsoft Rebate	0.00	20,045.51	-20,045.51
203 ECI CARRYOVER	26,502.23	0.00	26,502.23
204 MAC Medicaid Reimbursement	142,881.90	273,303.66	-130,421.76



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
205 Indirect Costs	462,397.71	454,776.56	7,621.15
207 State OTO Weatherization & Deferred Maintenance	0.00	501,608.39	-501,608.39
208 State OTO Indian Education for All	100,218.13	67,496.63	32,721.50
209 State OTO FullTime Kindergarten Startup	1,074,070.52	992,117.79	81,952.73
210 State OTO Capital Invest & Deferred Maintenance	1,237,356.65	737,026.21	500,330.44
211 State Data System Support Payment	33,813.56	0.00	33,813.56
324 Communication Plan	1,675.00	6,700.00	-5,025.00
401 Early Childhood Intervention - Part C	0.00	26,502.23	-26,502.23
404 Medicaid Reimbursement	281,120.53	236,553.24	44,567.29
413 Title II, Part D, Ed Technology	976.12	976.12	0.00
414 Title II, Part B Math & Science Partnerships	25,568.50	25,568.50	0.00
417 Title II, Part B Math & Science Partnerships	22,148.96	22,148.96	0.00
418 Title I Improving Basic Programs	213,470.12	213,470.12	0.00
419 Title X, Part C, Ed of Homeless Children	1,067.98	1,067.98	0.00
420 Title I, Part A, Improvement Grants	14,536.06	14,536.06	0.00
422 Title II, Part A, Teacher/Principal Train/Recruit	56,480.72	56,480.72	0.00
424 Title IV, Part A, Safe & Drug-Free	5,965.26	5,965.26	0.00
427 Title V, Part A, Innovative Programs	5,684.75	5,684.75	0.00
429 St V Vision Grant	5,595.00	5,595.00	0.00
446 Reading First	2,955.49	2,955.49	0.00
449 FOUNDATION COMPUTER GRANT	3,000.00	3,468.00	-468.00
451 Early Childhood Intervention	727,234.59	597,379.94	129,854.65
452 Adult Basic Ed - Federal	151,500.00	151,500.00	0.00
453 Services for Significant Needs Students	10,000.00	10,000.00	0.00
454 Gifted & Talented Supplemental	48,352.00	48,352.00	0.00
455 Gifted and Talented	3,386.00	3,386.00	0.00
456 State Audiology Contracts	42,706.00	42,706.00	0.00
457 IDEA Part B	3,584,284.75	3,584,284.75	0.00
460 EPA Clean School Bus Grant	125,615.80	125,615.80	0.00
462 IDEA Preschool	164,832.00	164,832.00	0.00
463 Title II, Part D, Ed Technology	70,127.00	70,127.00	0.00
464 Title II, Part B Math & Science Partnerships	32,537.27	32,537.27	0.00
465 Adult Basic Ed - State	112,485.00	112,485.00	0.00
466 Title III Part A English Language Acquisition	21,287.58	21,287.58	0.00
467 Title II, Part B Math & Science Partnerships	134,480.83	134,480.83	0.00
468 Title I Improving Basic Programs	2,554,788.68	2,554,788.68	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
469 Title X, Part C, Ed of Homeless Children	56,059.05	56,059.05	0.00
470 Title I, Part A, Improvement Grants	34,991.00	34,991.00	0.00
471 AJAX FOUNDATION AUDIOLOGY GRANT	5,000.00	3,600.00	1,400.00
472 Title II Part A	1,193,377.13	1,193,377.13	0.00
474 Title IV, Part A, Safe & Drug-Free	127,653.96	127,653.96	0.00
476 Title VII, Indian Education	170,495.00	170,495.00	0.00
477 Title V Part A	35,403.55	35,403.55	0.00
491 Safe Route to Schools	5,087.23	5,087.23	0.00
493 Title III Part A English Language Acquisition	1,767.00	1,767.00	0.00
496 Reading First	135,787.61	135,787.61	0.00
505 Title I, Part A, Accountability	3,792.11	3,792.11	0.00
567 Knowledge Box Foundation Grant	7,660.00	1,444.90	6,215.10
620 Vehicle Replacement	123,587.55	123,587.55	0.00
Total	13,401,763.88	13,220,856.12	180,907.76



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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	318,015.30	184,304.14
1190 Penalties and Interest on Taxes	732.46	489.56
1510 Interest Earnings	5,431.45	7,835.96
1900 Other Revenue from Local Sources	20,048.75	12,165.98
3440 State HB20/SB417 Prop Tax Reimb	2,418.93	681.62
6100 Material Prior Period Revenue Adjustments	0.00	4,858.10

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	346,646.89	210,335.36
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	129,171.31	167,215.92
2XX Personal Services - Employee Benefits	15,148.52	22,852.35
3XX Purchased Professional and Technical Services	2,840.00	545.00
4XX Purchased Property Services	720.31	3,379.24
5XX Other Purchased Services	3,373.98	5,100.91
6XX Supplies and Materials	15,417.95	33,795.77
810 Dues and Fees	87.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	3,249.96	3,708.00
2XX Personal Services - Employee Benefits	17.68	35.26
3XX Purchased Professional and Technical Services	756.50	20.00
5XX Other Purchased Services	45.00	0.00
6XX Supplies and Materials	4,188.68	5,758.34
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	410.00	0.00
5XX Other Purchased Services	914.03	1,629.22
24XX Support Services - School Administration		
1XX Personal Services - Salaries	33,921.00	34,356.54
2XX Personal Services - Employee Benefits	5,371.71	5,948.39
5XX Other Purchased Services	0.00	4.50
6XX Supplies and Materials	275.78	1,866.75
25XX Support Services - Business		
8XX Other Expenditures	62.76	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	215,972.17	286,216.19
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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						348,310.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						210,335.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						286,216.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	316.63	Less Last Year	0.00	(4b)		316.63	
						316.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						272,746.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2.46	2.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.46	2.33

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	92.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.33	(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)		94.86 (5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	5,808.23	3,454.47
3281 State Technology Aid	275,771.02	54,882.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	281,579.25	58,336.55

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	204,107.50	19,486.29
7XX Property and Equipment Acquisition	3,712.04	0.00
222X Educational Media Services		
6XX Supplies and Materials	5,135.00	0.00
7XX Property and Equipment Acquisition	6,914.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	104.06	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	219,972.60	19,486.29

Schedule Of Changes Worksheet

Beginning Fund Balance	94,581.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,336.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,486.29	(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)	133,432.16	(5)



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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	2,707.90	6,169.99
3445 State Combined Fund School Block Grant	165,125.19	166,380.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	167,833.09	172,550.13

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	7,407.12	39,654.66
2XX Personal Services - Employee Benefits	0.00	6,129.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,407.12	45,784.04

Schedule Of Changes Worksheet

Beginning Fund Balance	164,784.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172,550.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,784.04	(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)	291,550.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	1,475,250.33	1,419,889.92
1190 Penalties and Interest on Taxes	3,118.30	2,628.68
1510 Interest Earnings	51,747.35	45,807.31
3120 State Guaranteed Tax Base Aid	1,183,041.71	0.00
3440 State HB20/SB417 Prop Tax Reimb	11,190.34	5,347.90
6100 Material Prior Period Revenue Adjustments	0.00	22,387.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,724,348.03	1,496,061.41

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	2,540,000.00	2,615,000.00
850 Interest on Debt	141,950.00	78,450.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,682,250.00	2,693,750.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,247,786.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,496,061.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,693,750.00	(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)	50,097.80	(5)



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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	319,994.58	336,738.79
1900 Other Revenue from Local Sources	3,000.00	3,000.00
1910 Rentals	36,148.96	13,656.14
1920 Contributions/Donations from Private Sources	440,500.00	543,180.14
5200 Sale or Compensation for Loss of Assets	47,558.86	2,129,536.82
5400 Proceeds from Long-Term Liabilities	0.00	150,150.33

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	847,202.40	3,176,262.22
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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		
6XX Supplies and Materials	1,650.36	488.62
21XX Support Services - Students		
1XX Personal Services - Salaries	324.00	0.00
2XX Personal Services - Employee Benefits	0.99	0.00
6XX Supplies and Materials	0.00	106.14
222X Educational Media Services		
6XX Supplies and Materials	0.00	4,798.45
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,120.68	2,172.36
2XX Personal Services - Employee Benefits	62.25	35.44
3XX Purchased Professional and Technical Services	35,038.24	8,517.71
4XX Purchased Property Services	16,388.29	33,622.80
5XX Other Purchased Services	1,247.12	0.00
6XX Supplies and Materials	1,320.12	7,080.17
7XX Property and Equipment Acquisition	0.00	161,799.83
8XX Other Expenditures	41,996.76	90,528.53
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	1,239,722.38	594,193.96

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,343,871.19	903,344.01
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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,056,761.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,176,262.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						903,344.01	(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)						3,329,679.51	(5)



Trustees' Financial Summary

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0965 Billings Elem

**** 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	57,549.86	11,195.18
1190 Penalties and Interest on Taxes	3,174.31	624.45
1510 Interest Earnings	26,681.89	6,872.06
6100 Material Prior Period Revenue Adjustments	0.00	521.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,406.06	19,212.98

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,920.88	0.00
2XX Personal Services - Employee Benefits	1,049.85	0.00
3XX Purchased Professional and Technical Services	4,127.16	6,196.59
4XX Purchased Property Services	9,530.24	22,805.04
6XX Supplies and Materials	1,718.16	521.95
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	588,876.67	516,975.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	612,222.96	546,499.38

Schedule Of Changes Worksheet

Beginning Fund Balance	837,558.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,212.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	546,499.38	(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)	310,272.47	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1.06	3.16
1900 Other Revenue from Local Sources	1,065.00	265,856.75
1920 Contributions/Donations from Private Sources	0.00	7,568.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,066.06	273,428.31

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

PRC Program Function Object	2007 Value	2008 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	0.00	265,204.33
2XX Personal Services - Employee Benefits	0.00	13,132.98
3XX Purchased Professional and Technical Services	0.00	2,308.00
4XX Purchased Property Services	0.00	423.57
5XX Other Purchased Services	97.40	8,326.41
6XX Supplies and Materials	404.43	28,372.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	501.83	317,767.47

Schedule Of Changes Worksheet

Beginning Fund Balance	564.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	273,428.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	317,767.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-43,774.93	(5)



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**** Recalculated ****

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
1510 Interest Earnings	11,775.54	10,851.92
1XXX Revenues from Student Activities	507,267.15	504,729.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	519,042.69	515,580.93

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	513,762.71	461,568.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	513,762.71	461,568.58

Schedule Of Changes Worksheet

Beginning Fund Balance	363,973.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	515,580.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	461,568.58	(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)	417,985.40	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	14,647.77	12,840.12
1920 Contributions/Donations from Private Sources	245,117.29	218,098.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	259,765.06	230,938.70

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	1,031.95	1,122.18
2XX Personal Services - Employee Benefits	0.43	3.45
3XX Purchased Professional and Technical Services	300.00	0.00
4XX Purchased Property Services	628.46	40.00
5XX Other Purchased Services	2,303.70	3,387.92
6XX Supplies and Materials	31,961.57	52,106.58
7XX Property and Equipment Acquisition	2,000.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	17,613.18	74,941.36
2XX Personal Services - Employee Benefits	1,106.52	3,397.18
3XX Purchased Professional and Technical Services	1,830.00	466.00
4XX Purchased Property Services	2,584.17	919.00
5XX Other Purchased Services	17,094.55	13,769.12
6XX Supplies and Materials	138,873.91	105,187.60
7XX Property and Equipment Acquisition	0.00	2,772.00
8XX Other Expenditures	35.00	558.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	3,558.00	500.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	1,547.11
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	50.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	43.88	0.00
4XX Purchased Property Services	13,374.14	1,244.41
6XX Supplies and Materials	3,500.00	87.84
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	28,995.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	266,834.46	262,099.75



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 85 - Private Purpose Trust (spend principal & interest)

Schedule Of Changes Worksheet

Beginning Fund Balance						516,976.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						230,938.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						262,099.75	(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)						485,815.64	(5)

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	64,076.74	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,798,719.79	2,938,348.39
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	1,211,139.91	1,184,699.68
XX	457 1XXX 112	Certified Teacher Staff Salaries	58,821.96	121,021.10
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	30,986,132.70	33,448,411.30
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	633,533.46	737,974.88
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	21,777.55	21,172.27
XX	XXX 26XX 41X	Energy Utility Services	1,316,520.41	1,437,633.09
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	488,503.10	570,316.59
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,552,256.24	819,365.02
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	200,793.98	167,648.47
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	6,960.00	1,640.00



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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,466,814.66
b. Related Services Block Grant Entitlement	488,904.24
c. Total Entitlements Subject to Reversion	1,955,718.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,601,106.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	7,470,592.18
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	4,348,103.30	0.00	0.00	0.00
280	1XXX	2XX	686,578.18	0.00	0.00	0.00
280	1XXX	3XX	3,800.60	0.00	0.00	0.00
280	1XXX	4XX	63.30	0.00	0.00	0.00
280	1XXX	5XX	1,075.79	0.00	0.00	0.00
280	1XXX	6XX	24,124.41	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	2,015,272.78	0.00	0.00	0.00
280	21XX	2XX	228,443.97	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	4,919.94	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	105.00	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	143,375.31	0.00	0.00	0.00
280	24XX	2XX	14,729.60	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			7,470,592.18	0.00	0.00	0.00 7,470,592.18

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	2,398,051.00	0.00	0.00	75,000.00	2,323,051.00
Land Improvements	287,118.00	0.00	5,888.00	0.00	293,006.00
Buildings	46,745,109.00	0.00	1,744,951.00	0.00	48,490,060.00
Machinery and Equipment	3,566,954.00	0.00	538,361.00	158,140.00	3,947,175.00
Construction in Progress	413,755.00	0.00	58,486.00	413,755.00	58,486.00
Totals at Historical Cost	53,410,987.00	0.00	2,347,686.00	646,895.00	55,111,778.00
Less Accumulated Depreciation For:					
Improvement Accum	39,199.00	0.00	14,578.00	0.00	53,777.00
Building Accum	15,886,639.00	0.00	1,148,118.00	0.00	17,034,757.00
Machinery and Equipment Accum	2,243,854.00	0.00	451,476.00	154,917.00	2,540,413.00
Total Accumulated Depreciation	18,169,692.00	0.00	1,614,172.00	154,917.00	19,628,947.00
Governmental Activities, Capital Assets, net	35,241,295.00	0.00	733,514.00	491,978.00	35,482,831.00

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

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

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,290,403.00	0.00	0.00
Support Services Students (21XX)	92,076.00	0.00	0.00
Support Services Staff (22XX)	47,619.00	0.00	0.00
General Administration (23XX)	16,854.00	0.00	0.00
School Administration (24XX)	16,976.00	0.00	0.00
Financial Administration (25XX)	63,609.00	0.00	0.00
Operations and Maintenance (26XX)	28,076.00	0.00	0.00
Transportation (27XX)	10,905.00	0.00	0.00
Food Service (31XX)	46,270.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,384.00	0.00	0.00
Total Depreciation for FY2008	1,614,172.00	0.00	0.00

*** Has comment.



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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*							
Bonds							
06/29/2004	2,615,000.00	0.00	2,615,000.00	0.00	0.00	0.00	0.00
Compensated Absences	12,517,626.00	338,286.00	0.00	-6,082,400.00	6,773,512.00	0.00	6,773,512.00
Other	0.00	492,879.00	0.00	45,194.00	447,685.00	0.00	447,685.00
Total Governmental Activity							
Long-Term Liabilities	15,132,626.00	831,165.00	2,615,000.00	-6,037,206.00	7,221,197.00	0.00	7,221,197.00

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

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