



# Trustees' Financial Summary

FY2007-08

Submit ID: 0966-71227862

56 Yellowstone County  
0966 Billings H S

**\*\* Recalculated \*\***

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** 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	
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	2007	state
210	State OTO Capital Invest & Deferred Maintenance	STATE	10YearOTO	state
211	State Data System Support Payment	STATE	Data08	
212	Food Service 465 Mini-grant	STATE	465	
324	Communication Plan	LOCAL	Local	
400	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609668107	84.048A
411	Womens Detention Facility	LOCAL	2007	
418	Title I, Part A, Improving Basic Programs	FEDERAL	5609663107	84.010A
430	NEA Foundation Grant	LOCAL	2007	
435	Advanced Placement	FEDERAL	5609664007	84.330C
439	Yellowstone County Detention Facility	LOCAL	2007	
450	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609668108	84.048A
455	Gifted and Talented	STATE	5609661308	State
461	Womens Detention Facility	LOCAL	2008	
468	Title I Improving Basic Programs	FEDERAL	5609653108	84.010A
475	Jobs for Montana Graduates	STATE	2008	State
488	Vo Ed Tech Ed/Industrial Arts	STATE	2003	State
489	Yellowstone County Detention Facility 2008	LOCAL	2008	
504	SMALLER LEARNING COMMUNITIES GRANT	FEDERAL	V215L042142	84.215L
528	Vo Ed Agriculture	STATE	2005	State
529	Vo Ed Business/Marketing	STATE	2005	State
531	Vo Ed Health Occupations	STATE	2005	State
533	Vo Ed Family & Consumer Science	STATE	2005	State
537	Vo Ed Trades & Industry	STATE	2005	State
538	Vo Ed Tech Ed/Industrial Arts	STATE	2005	State
575	Jobs for Montana Graduates	STATE	2005	State
620	Vehicle Replacement	LOCAL	2008Autos	
910	Budget Amendment			
950	Budget Transfer			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,604,532.83	249,248.98		13,293.53
02	Taxes Receivable - Real and Personal (120-149)	722,669.99	55,299.41		
03	Taxes Receivable - Protested (150-159)	542,088.92	44,697.26		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				4,371.24
06	Other Current Assets (190-210)	30,162.71			162,005.37
07	Inventories (220 & 230)				44,742.76
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,899,454.45	349,245.65		224,412.90
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	442,044.56	86,235.74		225.23
25	Deferred Revenue (680)	741,994.83	58,684.17		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,184,039.39	144,919.91		225.23
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				44,742.76
37	Reserve for Encumbrances (953)	20,364.88	19,950.00		
48	Fund Balance for Budget (961-970)	1,695,050.18	184,375.74		179,444.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,715,415.06	204,325.74		224,187.67
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,899,454.45	349,245.65		224,412.90



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	105,748.14	1,246,844.00	629,962.61	850,177.51
02	Taxes Receivable - Real and Personal (120-149)	12,210.11			43,254.46
03	Taxes Receivable - Protested (150-159)	9,596.81			50,459.35
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			124,321.78	
06	Other Current Assets (190-210)		3.78		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			184.35	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	127,555.06	1,246,847.78	754,468.74	943,891.32
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	460.00	50,644.96	57,877.21	22,772.24
25	Deferred Revenue (680)	13,045.43			58,945.54
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	13,505.43	50,644.96	57,877.21	81,717.78
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				109.03
48	Fund Balance for Budget (961-970)	114,049.63	1,196,202.82	696,591.53	862,064.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>	114,049.63	1,196,202.82	696,591.53	862,173.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	127,555.06	1,246,847.78	754,468.74	943,891.32



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	329,852.53		389.03	3,072.79
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)	44,720.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	374,572.53		389.03	3,072.79
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	95,412.34			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	95,412.34			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	279,160.19		389.03	3,072.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	279,160.19		389.03	3,072.79
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	374,572.53		389.03	3,072.79



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,231.09	345,078.89		12,658.25
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	65,231.09	345,078.89		12,658.25
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,049.00	6,732.71		12,658.25
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,049.00	6,732.71		12,658.25
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	62,182.09	338,346.18		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	62,182.09	338,346.18		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	65,231.09	345,078.89		12,658.25



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	244,250.52	416,934.71		
02	Taxes Receivable - Real and Personal (120-149)		12,970.87		
03	Taxes Receivable - Protested (150-159)		6,753.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	3,000.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	247,250.52	436,659.44		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	851.51	34,161.08		
25	Deferred Revenue (680)	3,000.00	19,712.94		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>	3,851.51	53,874.02		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	243,399.01	382,785.42		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	243,399.01	382,785.42		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	247,250.52	436,659.44		





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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,671,551.23	146,428.89
04	Receivables from Other Funds (160-179)			320,000.00	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			308,043.78	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			95,449.35	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,395,044.36	146,428.89
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,662,094.63	64.00
25	Deferred Revenue (680)			51,073.29	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>			1,713,167.92	64.00
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			2,681,876.44	146,364.89
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,681,876.44	146,364.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,395,044.36	146,428.89



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		52.35	1,379,129.15	638,402.75
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		2,873.47		
07	Inventories (220 & 230)		130,367.95		
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		133,293.77	1,379,129.15	638,402.75
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		44,505.25	45,087.18	13,794.16
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		44,505.25	45,087.18	13,794.16
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)		130,367.95		
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		-41,579.43	1,334,041.97	624,608.59
52	<b>TOTAL FUND BALANCE/EQUITY</b>		88,788.52	1,334,041.97	624,608.59
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		133,293.77	1,379,129.15	638,402.75



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	450,180.85	1,109,207.89		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	13,677.82			
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	463,858.67	1,109,207.89		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	214,493.44	1,109,207.89		
24	Other Current Liabilities (621-679)	249,365.23			
35	<b>TOTAL LIABILITIES</b>	463,858.67	1,109,207.89		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	463,858.67	1,109,207.89		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		522,726.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		522,726.04		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)		320,000.00		
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		202,726.04		
35	<b>TOTAL LIABILITIES</b>		522,726.04		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		522,726.04		



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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	9,986,035.45	12,290,687.41
1190 Penalties and Interest on Taxes	24,049.63	21,630.40
1310 Individual Tuition	59,130.55	19,963.65
1510 Interest Earnings	19,588.78	22,606.03
1900 Other Revenue from Local Sources	2,297.77	1,601.30
3110 Direct State Aid	13,741,829.56	14,109,614.23
3111 Quality Educator	794,636.00	1,160,599.04
3112 At Risk Student	64,122.52	59,281.17
3113 Indian Education For All	116,728.80	116,422.80
3114 American Indian Achievement Gap	70,400.00	71,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,583,097.68	1,598,337.60
3117 State Tuition for State Placement	25,474.42	31,058.29
3120 State Guaranteed Tax Base Aid	4,088,828.20	4,781,921.43
3440 State HB20/SB417 Prop Tax Reimb	94,232.69	50,736.76
3444 State School Block Grant	1,655,986.69	1,668,572.19
6100 Material Prior Period Revenue Adjustments	210.49	181,304.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>32,326,649.23</b>	<b>36,185,537.01</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	13,840,123.61	14,695,783.36
2XX Personal Services - Employee Benefits	1,421,457.19	1,666,146.87
3XX Purchased Professional and Technical Services	128,138.42	184,501.94
4XX Purchased Property Services	77,619.45	92,069.50
5XX Other Purchased Services	202,573.85	206,373.26
6XX Supplies and Materials	1,224,095.00	1,554,281.92
7XX Property and Equipment Acquisition	11,306.45	30,202.97
810 Dues and Fees	6,009.04	5,798.11
8XX Other Expenditures	595.00	925.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	1,246,217.14	1,318,054.08
2XX Personal Services - Employee Benefits	121,320.79	133,221.91
3XX Purchased Professional and Technical Services	62,866.61	65,350.98
4XX Purchased Property Services	367.52	182.72
5XX Other Purchased Services	7,283.70	3,156.29
6XX Supplies and Materials	13,683.79	10,249.48
810 Dues and Fees	0.00	75.00
<b>221X Improvement of Instruction Services</b>		



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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
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	185,830.58	174,641.97
			2XX Personal Services - Employee Benefits	15,013.46	14,766.76
			3XX Purchased Professional and Technical Services	43,099.61	29,274.75
			4XX Purchased Property Services	1,534.28	917.63
			5XX Other Purchased Services	29,386.60	27,511.53
			6XX Supplies and Materials	112,532.36	79,012.16
			810 Dues and Fees	224.00	244.00
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	947,868.86	1,139,266.34
			2XX Personal Services - Employee Benefits	115,210.65	144,448.11
			3XX Purchased Professional and Technical Services	191,984.56	170,927.67
			4XX Purchased Property Services	1,519.45	2,198.96
			5XX Other Purchased Services	11,161.74	24,440.60
			6XX Supplies and Materials	131,691.68	148,300.76
			7XX Property and Equipment Acquisition	3,022.00	31,399.00
			810 Dues and Fees	0.00	75.00
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	84,345.54	152,746.23
			2XX Personal Services - Employee Benefits	6,734.06	13,988.02
			3XX Purchased Professional and Technical Services	171,361.49	97,161.97
			4XX Purchased Property Services	655.27	515.98
			5XX Other Purchased Services	192,135.70	215,559.62
			6XX Supplies and Materials	7,156.31	10,047.30
			810 Dues and Fees	14,390.42	14,615.12
			8XX Other Expenditures	10,000.00	0.00
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	1,969,064.35	2,246,244.74
			2XX Personal Services - Employee Benefits	244,058.91	289,048.86
			3XX Purchased Professional and Technical Services	1,890.44	2,742.37
			4XX Purchased Property Services	5,104.10	5,581.02
			5XX Other Purchased Services	63,057.97	70,151.11
			6XX Supplies and Materials	37,574.47	38,652.21
			810 Dues and Fees	7,439.47	7,144.49
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	325,437.51	374,992.80
			2XX Personal Services - Employee Benefits	40,292.42	46,709.05
			3XX Purchased Professional and Technical Services	16,273.01	5,822.57
			4XX Purchased Property Services	3,294.11	3,076.50
			5XX Other Purchased Services	16,757.27	7,185.41
			6XX Supplies and Materials	16,200.24	9,847.41
			7XX Property and Equipment Acquisition	0.00	21,209.20
			810 Dues and Fees	3,418.43	134.81
<b>26XX Operation and Maintenance of Plant Services</b>					





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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
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	1,460,990.06	1,404,050.33
			2XX Personal Services - Employee Benefits	290,206.28	296,398.84
			3XX Purchased Professional and Technical Services	65,031.17	68,083.71
			4XX Purchased Property Services	1,261,153.30	1,249,653.45
			5XX Other Purchased Services	163,300.81	143,454.53
			6XX Supplies and Materials	106,181.44	92,636.77
			7XX Property and Equipment Acquisition	16,912.43	0.00
			810 Dues and Fees	1,775.14	342.30
			8XX Other Expenditures	13,355.00	14,305.59
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	0.00	212,104.48
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>					
			840 Principal On Debt	12,167.54	22,259.60
			850 Interest on Debt	3,684.44	4,965.45
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	2,166,186.26	2,268,837.03
			2XX Personal Services - Employee Benefits	319,912.19	366,002.27
			3XX Purchased Professional and Technical Services	0.00	6,088.34
			5XX Other Purchased Services	41,112.04	38,825.74
			6XX Supplies and Materials	13,796.68	13,551.96
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	430,755.68	478,340.33
			2XX Personal Services - Employee Benefits	48,089.68	57,942.26
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	159,052.92	156,682.44
			2XX Personal Services - Employee Benefits	23,082.85	22,878.37
<b>360 State Gifted &amp; Talented Reimbursement</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	0.00	3,811.15
<b>365 OTO Indian Education for All</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	0.00	64,142.26
			2XX Personal Services - Employee Benefits	0.00	15,529.65
			6XX Supplies and Materials	0.00	138.46
<b>21XX Support Services - Students</b>					
			3XX Purchased Professional and Technical Services	0.00	2,137.50
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	0.00	22,386.44
			2XX Personal Services - Employee Benefits	0.00	1,998.27
			3XX Purchased Professional and Technical Services	0.00	3,303.36



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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
	<b>365 OTO Indian Education for All</b>				
			<b>221X Improvement of Instruction Services</b>		
			5XX Other Purchased Services	0.00	2,590.05
			6XX Supplies and Materials	0.00	2,442.65
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	869,461.52	976,528.96
			2XX Personal Services - Employee Benefits	93,437.72	110,429.16
			3XX Purchased Professional and Technical Services	0.00	1,813.57
			4XX Purchased Property Services	0.00	3,526.19
			5XX Other Purchased Services	0.00	13,209.15
			6XX Supplies and Materials	16.58	98,715.89
			810 Dues and Fees	0.00	872.00
			8XX Other Expenditures	0.00	220.00
			<b>21XX Support Services - Students</b>		
			6XX Supplies and Materials	0.00	700.00
			<b>221X Improvement of Instruction Services</b>		
			6XX Supplies and Materials	0.00	5,584.87
			<b>24XX Support Services - School Administration</b>		
			3XX Purchased Professional and Technical Services	0.00	208.90
			4XX Purchased Property Services	0.00	18.60
			5XX Other Purchased Services	0.00	6,879.64
			6XX Supplies and Materials	0.00	8,716.84
			8XX Other Expenditures	0.00	1,419.00
			<b>26XX Operation and Maintenance of Plant Services</b>		
			6XX Supplies and Materials	0.00	11,365.00
	<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>				
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	37,960.45	41,258.11
			2XX Personal Services - Employee Benefits	5,123.73	6,507.36
	<b>710 School Sponsored Extracurricular Activities</b>				
			<b>34XX Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	97.50	97.50
			3XX Purchased Professional and Technical Services	0.00	130.00
			4XX Purchased Property Services	7,666.93	7,537.50
	<b>720 School Sponsored Athletics</b>				
			<b>35XX Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	847,576.14	1,019,912.95
			2XX Personal Services - Employee Benefits	13,890.75	15,406.67
			3XX Purchased Professional and Technical Services	100.00	0.00
			4XX Purchased Property Services	4,759.81	9,979.12
			5XX Other Purchased Services	378,815.24	379,938.10
			6XX Supplies and Materials	5,900.85	4,981.97



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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
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
810 Dues and Fees	14,982.94	14,302.04
8XX Other Expenditures	77.52	0.00
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
3XX Purchased Professional and Technical Services	2,200.00	2,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	32,269,192.47	35,365,318.09

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,213,315.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		36,185,537.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		35,365,318.09	(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	20,364.88		
Less Last Year	338,484.12		(4b)
		-318,119.24	
		-318,119.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,715,415.06	(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	985,050.03	935,994.96
1190 Penalties and Interest on Taxes	2,238.05	1,900.27
1410 Individual Transportation Fees	1,002.32	1,669.74
1510 Interest Earnings	3,706.30	4,716.03
2220 County On-Schedule Trans Reimb	264,365.48	261,655.10
3210 State On-Schedule Trans Reimb	264,365.48	261,655.10
3440 State HB20/SB417 Prop Tax Reimb	9,334.20	3,842.09
3444 State School Block Grant	39,355.82	39,654.92
6100 Material Prior Period Revenue Adjustments	0.00	17,532.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,569,417.68	1,528,620.44

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	74,734.64	8,892.51
2XX Personal Services - Employee Benefits	7,776.10	554.65
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	27,497.15	94,962.65
2XX Personal Services - Employee Benefits	3,433.96	10,644.89
3XX Purchased Professional and Technical Services	1,000.00	1,007.08
4XX Purchased Property Services	287.78	47.60
5XX Other Purchased Services	1,341,830.43	1,382,606.30
6XX Supplies and Materials	805.55	20,442.09
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	54,993.95	61,558.01
2XX Personal Services - Employee Benefits	18,574.05	20,812.76
5XX Other Purchased Services	30,614.61	14,019.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,561,548.22	1,615,547.71



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						271,303.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,528,620.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,615,547.71 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	19,950.00	Less Last Year	0.00	(4b)		19,950.00
						19,950.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						204,325.74 (5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	4,795.35	5,572.09
1611 National School Lunch Program	1,253,404.19	1,444,353.28
1622 Breakfast Sales	68,313.45	79,774.20
1630 Catering Sales	274,096.44	265,417.42
1632 Daily Adult Sales	72,004.00	77,939.45
1900 Other Revenue from Local Sources	585,728.89	437,542.59
3220 State Food Services Match	32,712.73	4,371.24
4550 Federal Child Nutrition	1,714,553.33	1,971,543.08
4555 School Foods Summer Program - 10.559	67,357.85	66,799.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,072,966.23	4,353,312.60

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

PRC Program Function Object	2007 Value	2008 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
3XX Purchased Professional and Technical Services	3,946,819.37	4,267,756.97
4XX Purchased Property Services	0.00	9,893.77
5XX Other Purchased Services	0.00	5.24
6XX Supplies and Materials	463.20	14,944.50
7XX Property and Equipment Acquisition	36,882.50	59,651.41
<b>212 Food Service 465 Mini-grant</b>		
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	0.00	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,984,165.07	4,352,751.89



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						221,273.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,353,312.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,352,751.89	(3)
Increase/Decrease of Reserve for Inventories							
This Year	44,742.76	Less Last Year	42,389.66		(4a)	2,353.10	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						2,353.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						224,187.67	(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	156,383.22	206,770.58
1190 Penalties and Interest on Taxes	412.78	354.04
1510 Interest Earnings	5,920.72	4,282.46
3110 Direct State Aid	53,329.00	63,413.18
3440 State HB20/SB417 Prop Tax Reimb	1,460.69	854.71
6100 Material Prior Period Revenue Adjustments	0.00	2,747.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	217,506.41	278,422.92

### 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	281,257.16	221,206.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	281,257.16	221,206.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	56,832.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	278,422.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	221,206.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	114,049.63	(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	38,898.84	29,347.50
2240 County Retirement Distribution	3,970,766.41	4,277,313.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,009,665.25	4,306,660.53

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

PRC Program Function Object	2007 Value	2008 Value
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	25,149.64
<b>180 Summer School</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,638.07	3,147.20
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,414,694.68	2,226,326.06
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	228,000.32	216,020.88
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	24,539.67	28,733.01
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	157,547.11	186,358.66
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	25,754.03	36,844.62
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	350,068.80	367,435.73
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	103,774.92	98,056.73
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	245,412.03	230,522.74
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,570.35	4,730.17
<b>260 Non-Grant Bilingual Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,309.48	6,748.91
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>		
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,293.14	1,318.15
<b>25XX Support Services - Business</b>		



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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			
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	0.00	7,580.79
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	353,407.92	367,984.13
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	51,063.11	78,245.85
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	0.00	25,629.77
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	9,140.65	10,069.52
	364	OTO Weatherization/Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	32,684.04	46,031.35
	365	OTO Indian Education for All			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	10,492.25
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	7,231.63	3,661.92
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	0.00	13,995.90
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	144,574.29	159,738.44
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	21.61	32.72
	393	State Career & Technical Ed Entitlement - Health Occupations			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	21.61	0.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	26.58
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	21.61	21.27
	396	State Career & Technical Ed Entitlement - Office Occupations			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	66.48	594.43



# Trustees' Financial Summary

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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
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	41,043.34	45,681.52
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	13,833.61	9,714.71
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	37,387.54	39,689.89
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	20,161.06	8,943.85
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	140,732.96	166,835.10
<b>910 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	250,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,419,994.06	4,676,362.49

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,565,904.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,306,660.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,676,362.49	(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)		1,196,202.82	(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:

<b>PRC Revenue</b>	<b>2008 Value</b>
<b>204 MAC Medicaid Reimbursement</b>	
3357 Montana Administrative Claiming Reimbursement	47,627.28
<b>205 Indirect Costs</b>	
1510 Interest Earnings	42,383.62
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	55,140.20
<b>205 Subtotal</b>	97,523.82
<b>208 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	55,431.76
<b>210 State OTO Capital Invest &amp; Deferred Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	239,379.62
<b>211 State Data System Support Payment</b>	
3680 K-12 Education Data Systems	18,608.37
<b>324 Communication Plan</b>	
1920 Contributions/Donations from Private Sources	825.00
<b>418 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	4,779.33
<b>435 Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	15,942.29
<b>450 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	320,654.00
<b>455 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	3,386.00
<b>461 Womens Detention Facility</b>	
1900 Other Revenue from Local Sources	107,997.00
<b>468 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	391,091.65
<b>475 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	20,000.00
<b>489 Yellowstone County Detention Facility 2008</b>	
1900 Other Revenue from Local Sources	69,480.00
<b>504 SMALLER LEARNING COMMUNITIES GRANT</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	111,105.94
<b>528 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,578.00
<b>529 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	25,617.00
<b>531 Vo Ed Health Occupations</b>	
3900 State Career & Technical Ed Entitlement	1,300.00
<b>533 Vo Ed Family &amp; Consumer Science</b>	



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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
<b>533 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	24,319.00
<b>537 Vo Ed Trades &amp; Industry</b>	
3900 State Career & Technical Ed Entitlement	13,917.00
<b>538 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	17,115.00
<b>620 Vehicle Replacement</b>	
5400 Proceeds from Long-Term Liabilities	60,871.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,649,549.54

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

PRC Program Function Object	2008 Value
<b>180 Read 180 Microsoft Rebate</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	1,744.32
7XX Property and Equipment Acquisition	30,821.00
<b>180 Subtotal</b>	32,565.32
<b>204 MAC Medicaid Reimbursement</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	73,042.32
2XX Personal Services - Employee Benefits	7,318.60
6XX Supplies and Materials	2,659.40
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	3,513.20
<b>204 Subtotal</b>	86,533.52
<b>205 Indirect Costs</b>	
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	8,058.24
2XX Personal Services - Employee Benefits	1,016.79
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	46,343.63
2XX Personal Services - Employee Benefits	9,714.85
3XX Purchased Professional and Technical Services	39,915.54
4XX Purchased Property Services	424.76



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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
<b>205 Indirect Costs</b>	
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>	
<b>25XX Support Services - Business</b>	
5XX Other Purchased Services	7,157.31
6XX Supplies and Materials	961.95
8XX Other Expenditures	514.87
<b>26XX Operation and Maintenance of Plant Services</b>	
7XX Property and Equipment Acquisition	3,948.45
<b>205 Subtotal</b>	118,056.39
<b>207 State OTO Weatherization &amp; Deferred Maintenance</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
1XX Personal Services - Salaries	281,403.45
2XX Personal Services - Employee Benefits	52,511.48
3XX Purchased Professional and Technical Services	20,307.04
4XX Purchased Property Services	49,744.85
5XX Other Purchased Services	3,552.26
6XX Supplies and Materials	101,374.63
7XX Property and Equipment Acquisition	1,768.80
8XX Other Expenditures	1,734.31
<b>207 Subtotal</b>	512,396.82
<b>208 State OTO Indian Education for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,521.06
<b>221X Improvement of Instruction Services</b>	
2XX Personal Services - Employee Benefits	0.12
3XX Purchased Professional and Technical Services	2,364.72
4XX Purchased Property Services	330.64
5XX Other Purchased Services	3,410.51
6XX Supplies and Materials	16,745.93
<b>208 Subtotal</b>	24,372.98
<b>210 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
1XX Personal Services - Salaries	85,561.11
2XX Personal Services - Employee Benefits	15,203.27
3XX Purchased Professional and Technical Services	1,221.33
4XX Purchased Property Services	102,287.46
6XX Supplies and Materials	808.64
<b>4XXX Facilities Acquisition and Construction Services</b>	



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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
210 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	26,889.50
<b>210 Subtotal</b>	231,971.31
324 Communication Plan	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	3,300.00
411 Womens Detention Facility	
170 Distance Learning	
1XXX Instruction	
6XX Supplies and Materials	2,904.54
418 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4,735.08
6XX Supplies and Materials	1.68
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	42.57
<b>418 Subtotal</b>	4,779.33
430 NEA Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,011.56
2XX Personal Services - Employee Benefits	0.70
6XX Supplies and Materials	649.99
<b>430 Subtotal</b>	1,662.25
435 Advanced Placement	
429 Title I, Part G, Advanced Placement	
221X Improvement of Instruction Services	
5XX Other Purchased Services	15,638.29
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	304.00
<b>435 Subtotal</b>	15,942.29
439 Yellowstone County Detention Facility	
170 Distance Learning	
1XXX Instruction	
1XX Personal Services - Salaries	3,258.78



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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
<b>450 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,419.14
2XX Personal Services - Employee Benefits	258.56
5XX Other Purchased Services	11,776.59
6XX Supplies and Materials	172,328.25
7XX Property and Equipment Acquisition	131,895.76
8XX Other Expenditures	150.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	1,825.70
<b>450 Subtotal</b>	320,654.00
<b>455 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	3,386.00
<b>461 Womens Detention Facility</b>	
<b>170 Distance Learning</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	89,276.26
2XX Personal Services - Employee Benefits	10,875.60
6XX Supplies and Materials	6,404.92
<b>461 Subtotal</b>	106,556.78
<b>468 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	207,099.38
2XX Personal Services - Employee Benefits	54,913.36
3XX Purchased Professional and Technical Services	6,906.32
4XX Purchased Property Services	66.84
6XX Supplies and Materials	10,821.64
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	35,000.00
5XX Other Purchased Services	66.38
6XX Supplies and Materials	254.17
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	589.75
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	50,204.26
2XX Personal Services - Employee Benefits	12,511.67
6XX Supplies and Materials	394.48
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	





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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
<b>468 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	12,263.40
	391,091.65
<b>468 Subtotal</b>	
<b>475 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	20,000.00
<b>488 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	241.73
<b>489 Yellowstone County Detention Facility 2008</b>	
<b>170 Distance Learning</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	61,212.24
2XX Personal Services - Employee Benefits	6,109.52
6XX Supplies and Materials	250.59
	67,572.35
<b>489 Subtotal</b>	
<b>504 SMALLER LEARNING COMMUNITIES GRANT</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	34,407.32
2XX Personal Services - Employee Benefits	6,766.12
3XX Purchased Professional and Technical Services	4,500.00
5XX Other Purchased Services	5,276.29
6XX Supplies and Materials	349.66
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	1,800.00
5XX Other Purchased Services	57,641.81
6XX Supplies and Materials	364.74
	111,105.94
<b>504 Subtotal</b>	
<b>528 Vo Ed Agriculture</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	200.00
5XX Other Purchased Services	331.52
6XX Supplies and Materials	1,644.72
810 Dues and Fees	30.00



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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
<b>528 Subtotal</b>	2,206.24
<b>529 Vo Ed Business/Marketing</b>	
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,633.91
2XX Personal Services - Employee Benefits	7.78
3XX Purchased Professional and Technical Services	550.00
5XX Other Purchased Services	2,382.03
6XX Supplies and Materials	15,223.43
810 Dues and Fees	375.00
<b>529 Subtotal</b>	22,172.15
<b>531 Vo Ed Health Occupations</b>	
<b>393 State Career &amp; Technical Ed Entitlement - Health Occupations</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	194.50
6XX Supplies and Materials	521.01
810 Dues and Fees	435.00
<b>531 Subtotal</b>	1,150.51
<b>533 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	162.50
4XX Purchased Property Services	235.22
5XX Other Purchased Services	1,306.80
6XX Supplies and Materials	17,893.36
810 Dues and Fees	200.00
<b>533 Subtotal</b>	19,797.88
<b>537 Vo Ed Trades &amp; Industry</b>	
<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	89.85
4XX Purchased Property Services	486.75
6XX Supplies and Materials	8,508.62
<b>537 Subtotal</b>	9,085.22
<b>538 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	130.00
4XX Purchased Property Services	346.18



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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
<b>538 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	798.00
6XX Supplies and Materials	5,934.72
810 Dues and Fees	100.00
	7,308.90
<b>538 Subtotal</b>	
<b>620 Vehicle Replacement</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>25XX Support Services - Business</b>	
7XX Property and Equipment Acquisition	60,871.48
	2,180,944.36

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,227,986.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,649,549.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,180,944.36	(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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	696,591.53	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180 Microsoft Rebate	0.00	32,565.32	-32,565.32
204 MAC Medicaid Reimbursement	47,627.28	86,533.52	-38,906.24
205 Indirect Costs	97,523.82	118,056.39	-20,532.57
207 State OTO Weatherization & Deferred Maintenance	0.00	512,396.82	-512,396.82
208 State OTO Indian Education for All	55,431.76	24,372.98	31,058.78
210 State OTO Capital Invest & Deferred Maintenance	239,379.62	231,971.31	7,408.31



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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
211 State Data System Support Payment	18,608.37	0.00	18,608.37
324 Communication Plan	825.00	3,300.00	-2,475.00
411 Womens Detention Facility	0.00	2,904.54	-2,904.54
418 Title I, Part A, Improving Basic Programs	4,779.33	4,779.33	0.00
430 NEA Foundation Grant	0.00	1,662.25	-1,662.25
435 Advanced Placement	15,942.29	15,942.29	0.00
439 Yellowstone County Detention Facility	0.00	3,258.78	-3,258.78
450 Vo Ed Carl Perkins Basic Grant	320,654.00	320,654.00	0.00
455 Gifted and Talented	3,386.00	3,386.00	0.00
461 Womens Detention Facility	107,997.00	106,556.78	1,440.22
468 Title I Improving Basic Programs	391,091.65	391,091.65	0.00
475 Jobs for Montana Graduates	20,000.00	20,000.00	0.00
488 Vo Ed Tech Ed/Industrial Arts	0.00	241.73	-241.73
489 Yellowstone County Detention Facility 2008	69,480.00	67,572.35	1,907.65
504 SMALLER LEARNING COMMUNITIES GRANT	111,105.94	111,105.94	0.00
528 Vo Ed Agriculture	2,578.00	2,206.24	371.76
529 Vo Ed Business/Marketing	25,617.00	22,172.15	3,444.85
531 Vo Ed Health Occupations	1,300.00	1,150.51	149.49
533 Vo Ed Family & Consumer Science	24,319.00	19,797.88	4,521.12
537 Vo Ed Trades & Industry	13,917.00	9,085.22	4,831.78
538 Vo Ed Tech Ed/Industrial Arts	17,115.00	7,308.90	9,806.10
620 Vehicle Replacement	60,871.48	60,871.48	0.00
<b>Total</b>	<b>1,649,549.54</b>	<b>2,180,944.36</b>	<b>-531,394.82</b>



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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	1,238,640.00	720,156.56
1190 Penalties and Interest on Taxes	2,655.74	2,016.37
1340 Fees for Adult Education	229,142.91	242,868.33
1510 Interest Earnings	19,541.63	18,848.53
3440 State HB20/SB417 Prop Tax Reimb	11,667.75	2,914.12
6100 Material Prior Period Revenue Adjustments	0.00	21,892.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,501,648.03	1,008,695.91
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	246,933.76	279,264.84
2XX Personal Services - Employee Benefits	15,063.27	15,953.28
3XX Purchased Professional and Technical Services	12,748.91	11,092.00
4XX Purchased Property Services	35.00	696.50
5XX Other Purchased Services	5,597.07	4,660.82
6XX Supplies and Materials	417,468.08	99,316.31
810 Dues and Fees	40.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	83,228.75	59,388.96
2XX Personal Services - Employee Benefits	7,717.76	8,187.05
6XX Supplies and Materials	1,469.24	0.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	199.36	35.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	224,938.96	242,636.19
2XX Personal Services - Employee Benefits	28,364.76	32,768.84
3XX Purchased Professional and Technical Services	7,487.00	6,492.00
4XX Purchased Property Services	1,054.00	0.00
5XX Other Purchased Services	76,317.70	101,878.35
6XX Supplies and Materials	9,268.34	11,727.57
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	631.22	0.00
6XX Supplies and Materials	3,281.57	495.90
7XX Property and Equipment Acquisition	6,283.44	0.00
<b>950 Budget Transfer</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	0.00	296,000.00



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**\*\* Recalculated \*\***

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

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

PRC Program Function Object	2007 Value	2008 Value
950 Budget Transfer		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,148,128.19	1,170,593.61

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,027,498.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,008,695.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,170,593.61	(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	109.03	Less Last Year	3,536.57
			(4b)
		-3,427.54	
			-3,427.54 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		862,173.54	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	88,228.00	87,995.00
1510 Interest Earnings	6,142.52	6,348.56
1900 Other Revenue from Local Sources	195.00	306.00
1982 Summer Session - Driver's Education Fees	97,874.00	122,208.00
3260 State Driver's Education Reimbursement	98,185.02	58,475.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	290,624.54	275,333.30

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	236,031.79	205,472.93
2XX Personal Services - Employee Benefits	1,294.24	921.24
3XX Purchased Professional and Technical Services	36.77	4.20
4XX Purchased Property Services	22,433.50	10,135.86
5XX Other Purchased Services	2,647.16	2,577.92
6XX Supplies and Materials	20,719.28	21,041.05
7XX Property and Equipment Acquisition	14,591.00	0.00
810 Dues and Fees	15.00	0.00
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
840 Principal On Debt	33.66	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	297,802.40	240,153.20



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						243,980.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						275,333.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						240,153.20 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						279,160.19 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	10.05	9.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10.05	9.63

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	379.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.63	(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)	389.03	(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	80.03	76.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	80.03	76.12

### 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	99.26	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	99.26	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,996.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76.12	(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)	3,072.79	(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	4,496.66	1,312.33
3281 State Technology Aid	181,257.80	34,218.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	185,754.46	35,530.87

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	219,250.54	22,172.68
7XX Property and Equipment Acquisition	30,706.02	3,732.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	4,228.30	0.00
7XX Property and Equipment Acquisition	6,914.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	104.06	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	261,202.92	25,904.68

### Schedule Of Changes Worksheet

Beginning Fund Balance	52,555.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,530.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,904.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,182.09	(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	3,311.92	9,039.39
3445 State Combined Fund School Block Grant	164,922.86	166,176.27
<b>950 Budget Transfer</b>		
9710 Residual Equity Transfers In	0.00	296,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	168,234.78	471,215.66

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	135,938.60	49,184.48
2XX Personal Services - Employee Benefits	26,361.50	14,563.09
3XX Purchased Professional and Technical Services	0.00	96,000.00
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	4,910.00	855.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	167,210.10	160,602.57

### Schedule Of Changes Worksheet

Beginning Fund Balance	27,733.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	471,215.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	160,602.57	(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)	338,346.18	(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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (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	5,044.72	9,029.76
1900 Other Revenue from Local Sources	31,240.90	0.00
1910 Rentals	34,251.66	24,369.42
1920 Contributions/Donations from Private Sources	240,298.33	85,071.00
5200 Sale or Compensation for Loss of Assets	200,000.00	478,629.51
5400 Proceeds from Long-Term Liabilities	0.00	73,954.64

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	510,835.61	671,054.33
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	239.98
<b>21XX Support Services - Students</b>		
4XX Purchased Property Services	385.50	0.00
6XX Supplies and Materials	2,423.00	224.64
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	2,364.75
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	13,150.55	3,542.71
2XX Personal Services - Employee Benefits	110.51	78.50
3XX Purchased Professional and Technical Services	10,080.90	53,477.02
4XX Purchased Property Services	109,860.51	213,831.48
5XX Other Purchased Services	542.00	0.00
6XX Supplies and Materials	2,936.18	1,931.88
7XX Property and Equipment Acquisition	0.00	74,003.12
8XX Other Expenditures	0.00	190.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	660,993.91	99,723.89

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	800,483.06	449,607.97
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						21,952.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						671,054.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						449,607.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						243,399.01	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	32,276.78	8,493.03
1190 Penalties and Interest on Taxes	2,436.96	504.97
1510 Interest Earnings	25,562.31	18,635.83
6100 Material Prior Period Revenue Adjustments	0.00	517.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	60,276.05	28,151.54

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	2,360.10	0.00
3XX Purchased Professional and Technical Services	343.45	17,392.33
4XX Purchased Property Services	19,268.37	281,055.14
6XX Supplies and Materials	786.50	23,216.33
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	272,015.72	230,154.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	294,774.14	551,817.95

#### Schedule Of Changes Worksheet

Beginning Fund Balance	906,451.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,151.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	551,817.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00    Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00    Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	382,785.42	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	56,102.43	72,438.74
1900 Other Revenue from Local Sources	12,818,056.03	14,510,344.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,874,158.46	14,582,783.15

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

PRC Program Function Object	2007 Value	2008 Value
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	70,601.43	72,495.97
2XX Personal Services - Employee Benefits	5,592.60	6,146.64
3XX Purchased Professional and Technical Services	10,978,869.97	11,465,553.69
4XX Purchased Property Services	408.63	618.40
5XX Other Purchased Services	1,367,814.07	1,696,485.79
6XX Supplies and Materials	2,523.60	2,279.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,425,810.30	13,243,580.05

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,342,673.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,582,783.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,243,580.05	(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)	2,681,876.44	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 79 - Self Insurance Fund - Liability

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	5,735.04	4,659.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,735.04	4,659.72

#### 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		
3XX Purchased Professional and Technical Services	35,324.81	52,228.46
4XX Purchased Property Services	26,678.39	4,184.23
5XX Other Purchased Services	90.00	0.00
6XX Supplies and Materials	71.84	957.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	62,165.04	57,370.56

#### Schedule Of Changes Worksheet

Beginning Fund Balance	199,075.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,659.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,370.56	(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)	146,364.89	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,089.59	11,892.58
1900 Other Revenue from Local Sources	96,170.28	148,737.64
1970 Services Provided Other Funds	2,018,440.00	1,951,970.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,117,699.87	2,112,600.89

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	291,136.14	215,564.86
2XX Personal Services - Employee Benefits	57,451.88	48,681.18
4XX Purchased Property Services	108,341.87	100,512.72
5XX Other Purchased Services	4,225.88	9,229.63
6XX Supplies and Materials	1,660,397.80	1,683,262.93
7XX Property and Equipment Acquisition	0.00	5,995.00
8XX Other Expenditures	12.00	129.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	1,661.54
2XX Personal Services - Employee Benefits	0.00	235.76
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>		
840 Principal On Debt	5,209.63	0.00
850 Interest on Debt	122.71	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,126,897.91	2,065,272.62



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						54,619.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,112,600.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,065,272.62	(3)
Increase/Decrease of Reserve for Inventories							
This Year	130,367.95	Less Last Year	143,527.44		(4a)	-13,159.49	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-13,159.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						88,788.52	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	33,721.93	34,716.34
1XXX Revenues from Student Activities	2,358,548.67	2,191,914.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,392,270.60	2,226,630.42

### 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	2,272,688.24	2,015,268.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,272,688.24	2,015,268.71

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,122,680.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,226,630.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,015,268.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,334,041.97	(5)



# Trustees' Financial Summary

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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	14,169.57	14,672.96
1920 Contributions/Donations from Private Sources	344,951.38	339,279.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	359,120.95	353,952.90

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	48,139.17	49,419.93
2XX Personal Services - Employee Benefits	217.74	192.61
3XX Purchased Professional and Technical Services	0.00	1,200.00
5XX Other Purchased Services	388.72	537.54
6XX Supplies and Materials	25,688.90	1,327.57
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	1,923.72	2,685.24
2XX Personal Services - Employee Benefits	33.85	5.95
3XX Purchased Professional and Technical Services	1,321.58	3,034.00
4XX Purchased Property Services	1,879.09	2,165.29
5XX Other Purchased Services	113,268.73	89,345.30
6XX Supplies and Materials	68,345.15	113,088.42
7XX Property and Equipment Acquisition	0.00	3,390.00
8XX Other Expenditures	3,050.00	4,930.00
<b>221X Improvement of Instruction Services</b>		
3XX Purchased Professional and Technical Services	540.00	0.00
5XX Other Purchased Services	52.92	1,156.71
6XX Supplies and Materials	240.00	0.00
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	0.00	100.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	1,063.10
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
6XX Supplies and Materials	1,776.96	0.00
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	8,352.80	0.00
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	7,450.34



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	275,219.33	281,092.00
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**Schedule Of Changes Worksheet**

Beginning Fund Balance		551,747.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		353,952.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		281,092.00 (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)		624,608.59 (5)



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## Detail Expenditure

Fund	Account	Description	2007 Value	2008 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	29,878.80	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,482,900.44	1,543,390.68
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	3,365.05	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	16,537,348.88	17,467,533.81
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	260,223.75	660,816.14
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	9,030.99	12,665.78
XX	XXX 26XX 41X	Energy Utility Services	978,062.17	1,035,598.41
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	613,469.94	126,613.39
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	319,539.69	442,258.63
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	244,897.16	188,426.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	36,360.00	32,780.00





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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	817,007.42
b. Related Services Block Grant Entitlement	272,316.88
c. Total Entitlements Subject to Reversion	1,089,324.30

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,448,801.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,409,148.74
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	2,268,837.03	0.00	0.00	0.00
280	1XXX	2XX	366,002.27	0.00	0.00	0.00
280	1XXX	3XX	6,088.34	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	38,825.74	0.00	0.00	0.00
280	1XXX	6XX	13,551.96	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	478,340.33	0.00	0.00	0.00
280	21XX	2XX	57,942.26	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	156,682.44	0.00	0.00	0.00
280	24XX	2XX	22,878.37	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
<b>Totals</b>			3,409,148.74	0.00	0.00	0.00 3,409,148.74

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY08.



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,754,710.00	0.00	0.00	22,500.00	1,732,210.00
Land Improvements	56,931.00	0.00	0.00	0.00	56,931.00
Buildings	33,705,891.00	0.00	610,967.00	0.00	34,316,858.00
Machinery and Equipment	2,678,199.00	0.00	443,843.00	145,740.00	2,976,302.00
Construction in Progress	239,527.00	0.00	204,121.00	239,527.00	204,121.00
Totals at Historical Cost	38,435,258.00	0.00	1,258,931.00	407,767.00	39,286,422.00
Less Accumulated Depreciation For:					
Improvement Accum	19,391.00	0.00	2,847.00	0.00	22,238.00
Building Accum	11,395,156.00	0.00	784,745.00	0.00	12,179,901.00
Machinery and Equipment Accum	2,062,475.00	0.00	215,305.00	127,211.00	2,150,569.00
Total Accumulated Depreciation	13,477,022.00	0.00	1,002,897.00	127,211.00	14,352,708.00
Governmental Activities, Capital Assets, net	24,958,236.00	0.00	256,034.00	280,556.00	24,933,714.00

\* 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)	747,160.00	0.00	0.00
Support Services Students (21XX)	55,793.00	0.00	0.00
Support Services Staff (22XX)	36,212.00	0.00	0.00
General Administration (23XX)	6,578.00	0.00	0.00
School Administration (24XX)	10,542.00	0.00	0.00
Financial Administration (25XX)	23,840.00	0.00	0.00
Operations and Maintenance (26XX)	20,496.00	0.00	0.00
Transportation (27XX)	800.00	0.00	0.00
Food Service (31XX)	26,285.00	0.00	0.00
Extracurricular (34XX, 35XX)	75,191.00	0.00	0.00
Total Depreciation for FY2008	1,002,897.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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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-
<b>Governmental Activities*</b>							
Compensated Absences	7,028,717.00	313,095.00	0.00	-3,275,044.00	4,066,768.00	0.00	4,066,768.00
Other	0.00	242,761.00	0.00	22,260.00	220,501.00	0.00	220,501.00
Total Governmental Activity Long-Term Liabilities	7,028,717.00	555,856.00	0.00	-3,252,784.00	4,287,269.00	0.00	4,287,269.00

\* 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.