



Trustees' Financial Summary

FY2007-08

Submit ID: 0456-84178593

22 Jefferson County
0456 Boulder Elem

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: Lorie Carey

Phone #: (406) 225-3740

(Signature)

(Date)

Chair, Board of Trustees: Mike Molitor

(Signature)

(Date)

County Superintendent: Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
014	OTO Weatherization/Deferred Maintenance	STATE	none	
015	OTO Indian Education for All	STATE	none	
016	State OTO Capital Invest & Deferred Maintenance	STATE	none	state
017	State OTO FullTime Kindergarten Startup	STATE	none	state
020	Title I Improving Basic Programs	FEDERAL	2204563108	84.010A
033	Keds Payment	STATE	None	
111	Board Discretion	LOCAL		
293	AYA Tuition	LOCAL	None	
524	Medicaid CSCT	STATE	med524	
556	PPCo-op mini grant	STATE	none	
572	IDEA-B (Trans from Coop)	FEDERAL	259697772008all	84.027A
575	21st Century Community Learning	FEDERAL	2204561706	84.287
576	21st Century Community Learning	FEDERAL	2204561707	84.287
577	21st Century Community Learning	FEDERAL	2204561708	84.287
578	Metcalf Grant	LOCAL	None	
579	Most Grant	STATE	0802MOST0127	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	79,611.92	1,086.55		5,884.60
02	Taxes Receivable - Real and Personal (120-149)	24,291.40	4,530.09		
03	Taxes Receivable - Protested (150-159)	99,008.12	17,188.22		
04	Receivables from Other Funds (160-179)	288.05			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	203,199.49	22,804.86		5,884.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	123,299.52	21,718.31		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	123,299.52	21,718.31		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	47,451.71			
48	Fund Balance for Budget (961-970)	32,448.26	1,086.55		5,884.60
52	TOTAL FUND BALANCE/EQUITY	79,899.97	1,086.55		5,884.60
53	TOTAL LIABILITIES AND FUND BALANCE	203,199.49	22,804.86		5,884.60



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,413.13	28,143.11	157,742.75	8,236.59
02	Taxes Receivable - Real and Personal (120-149)	471.22			97.10
03	Taxes Receivable - Protested (150-159)	2,570.83			529.15
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		21,265.50	2,638.55	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,455.18	49,408.61	160,381.30	8,862.84
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,042.05			626.25
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,042.05			626.25
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			12,430.70	
48	Fund Balance for Budget (961-970)	15,413.13	49,408.61	147,950.60	8,236.59
52	TOTAL FUND BALANCE/EQUITY	15,413.13	49,408.61	160,381.30	8,236.59
53	TOTAL LIABILITIES AND FUND BALANCE	18,455.18	49,408.61	160,381.30	8,862.84



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	316,338.15			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	316,338.15			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,298.98			
48	Fund Balance for Budget (961-970)	309,039.17			
52	TOTAL FUND BALANCE/EQUITY	316,338.15			
53	TOTAL LIABILITIES AND FUND BALANCE	316,338.15			



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,082.01	1,557.49		23,889.53
02	Taxes Receivable - Real and Personal (120-149)	1,532.51			4,880.30
03	Taxes Receivable - Protested (150-159)	3,751.49			20,236.40
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,366.01	1,557.49		49,006.23
LIABILITIES					
21	Payable to Other Funds (601-606)		288.05		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,284.00			25,116.70
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,284.00	288.05		25,116.70
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,959.23			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	8,122.78	1,269.44		23,889.53
52	TOTAL FUND BALANCE/EQUITY	12,082.01	1,269.44		23,889.53
53	TOTAL LIABILITIES AND FUND BALANCE	17,366.01	1,557.49		49,006.23



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-1,847.50	6,191.30		
02	Taxes Receivable - Real and Personal (120-149)		71.83		
03	Taxes Receivable - Protested (150-159)		141.99		
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	-1,847.50	6,405.12		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		213.82		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		213.82		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	-1,847.50	6,191.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	-1,847.50	6,191.30		
53	TOTAL LIABILITIES AND FUND BALANCE	-1,847.50	6,405.12		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			19,552.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			19,552.11	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			19,552.11	
52	TOTAL FUND BALANCE/EQUITY			19,552.11	
53	TOTAL LIABILITIES AND FUND BALANCE			19,552.11	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	191,878.18	112,382.58		
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	191,878.18	112,382.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	9,621.03			
23	Warrants Payable (620)	182,257.15	112,382.58		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	191,878.18	112,382.58		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	191,878.18	112,382.58		



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



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



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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	341,415.23	320,352.66
1112 District Levy - Personal Property	8,119.03	6,871.56
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	4,863.64
1190 Penalties and Interest on Taxes	2,608.45	1,184.68
1510 Interest Earnings	7,362.35	3,505.90
1900 Other Revenue from Local Sources	61.60	5,399.00
3110 Direct State Aid	459,935.63	488,850.83
3111 Quality Educator	33,306.00	47,486.08
3112 At Risk Student	9,767.80	9,787.30
3113 Indian Education For All	4,018.80	4,202.40
3114 American Indian Achievement Gap	1,400.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	35,784.76	37,672.44
3117 State Tuition for State Placement	0.00	6,607.72
3120 State Guaranteed Tax Base Aid	192,078.38	219,907.98
3440 State HB20/SB417 Prop Tax Reimb	469.46	232.21
3444 State School Block Grant	53,878.82	54,288.30
6100 Material Prior Period Revenue Adjustments	8,440.00	52.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,158,646.31	1,211,865.19

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	461,435.63	487,344.81
2XX Personal Services - Employee Benefits	79,391.20	96,520.36
3XX Purchased Professional and Technical Services	892.65	444.26
4XX Purchased Property Services	8,895.18	10,341.38
5XX Other Purchased Services	215.00	370.00
6XX Supplies and Materials	56,971.72	45,145.10
7XX Property and Equipment Acquisition	1,194.54	57.96
21XX Support Services - Students		
1XX Personal Services - Salaries	42,815.70	29,390.09
2XX Personal Services - Employee Benefits	4,534.43	3,370.22
6XX Supplies and Materials	552.83	259.23
222X Educational Media Services		
1XX Personal Services - Salaries	46,573.00	54,865.71
2XX Personal Services - Employee Benefits	5,066.52	6,626.46
5XX Other Purchased Services	192.90	227.96
6XX Supplies and Materials	8,516.86	5,817.04
23XX Support Services - General Administration		



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	14,139.94	27,727.81
			2XX Personal Services - Employee Benefits	0.00	514.57
			3XX Purchased Professional and Technical Services	13.75	230.00
			4XX Purchased Property Services	1,291.39	0.00
			5XX Other Purchased Services	26,536.30	23,252.79
			6XX Supplies and Materials	1,004.24	41.00
			810 Dues and Fees	1,730.50	1,742.50
			8XX Other Expenditures	0.00	1,038.56
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	69,745.28	70,619.08
			2XX Personal Services - Employee Benefits	9,119.78	9,373.54
			5XX Other Purchased Services	3,664.97	2,196.07
			6XX Supplies and Materials	817.35	5,049.55
			810 Dues and Fees	0.00	385.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	8,400.01	7,639.94
			2XX Personal Services - Employee Benefits	3,627.63	2,988.46
			3XX Purchased Professional and Technical Services	2,792.49	2,313.32
			5XX Other Purchased Services	153.00	399.71
			6XX Supplies and Materials	3,177.98	2,142.63
			810 Dues and Fees	0.00	150.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	70,536.99	74,602.78
			2XX Personal Services - Employee Benefits	17,122.38	21,066.68
			3XX Purchased Professional and Technical Services	7,914.00	0.00
			4XX Purchased Property Services	64,297.16	74,848.36
			5XX Other Purchased Services	56.26	0.00
			6XX Supplies and Materials	25,982.81	27,368.45
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	68,709.02	77,407.97
			2XX Personal Services - Employee Benefits	10,574.79	15,976.40
			3XX Purchased Professional and Technical Services	2,637.31	2,746.84
			6XX Supplies and Materials	7,462.19	1,219.74
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			5XX Other Purchased Services	1,829.03	3,919.39
			6XX Supplies and Materials	96.00	275.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	11,478.00	10,371.18
			2XX Personal Services - Employee Benefits	162.38	34.54



Trustees' Financial Summary

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22 Jefferson County
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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
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
3XX Purchased Professional and Technical Services	2,478.44	2,423.38
5XX Other Purchased Services	6,504.00	7,228.02
6XX Supplies and Materials	468.29	490.26
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	11,518.42
2XX Personal Services - Employee Benefits	0.00	3,487.19
5XX Other Purchased Services	18,148.19	0.00
6XX Supplies and Materials	0.00	14,676.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,179,920.01	1,248,246.12

Schedule Of Changes Worksheet

Beginning Fund Balance		145,014.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,211,865.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,248,246.12	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	47,451.71		
Less Last Year	76,185.03	(4b)	-28,733.32
			-28,733.32 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		79,899.97	(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
1111 District Levy - Real Property	54,693.32	65,864.68
1112 District Levy - Personal Property	1,108.05	1,167.03
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	922.83
1190 Penalties and Interest on Taxes	328.48	198.45
1510 Interest Earnings	6.28	0.00
2220 County On-Schedule Trans Reimb	13,384.13	14,353.61
3210 State On-Schedule Trans Reimb	13,534.50	13,494.24
3440 State HB20/SB417 Prop Tax Reimb	96.14	52.14
3444 State School Block Grant	3,667.14	3,695.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,818.04	99,747.99

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,152.37	21,381.65
2XX Personal Services - Employee Benefits	0.00	337.18
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,623.81	11,108.76
2XX Personal Services - Employee Benefits	506.64	299.18
25XX Support Services - Business		
1XX Personal Services - Salaries	5,600.03	7,173.34
2XX Personal Services - Employee Benefits	2,008.17	2,287.45
27XX Student Transportation Services		
5XX Other Purchased Services	48,803.67	45,782.89
6XX Supplies and Materials	10,781.37	9,578.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	86,476.06	97,949.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-712.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						99,747.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,949.35 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,086.55 (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
1611 National School Lunch Program	26,829.51	28,371.25
4550 Federal Child Nutrition	70,267.09	62,569.91
5200 Sale or Compensation for Loss of Assets	902.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,998.73	90,941.16

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	39,918.49	23,180.02
2XX Personal Services - Employee Benefits	17,095.73	8,484.17
4XX Purchased Property Services	803.20	784.15
5XX Other Purchased Services	90.00	105.85
6XX Supplies and Materials	25,044.94	52,549.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,952.36	85,103.38

Schedule Of Changes Worksheet

Beginning Fund Balance	46.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	90,941.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,103.38	(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)	5,884.60	(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
1111 District Levy - Real Property	16,943.71	1,542.69
1112 District Levy - Personal Property	229.23	242.12
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	104.83
1190 Penalties and Interest on Taxes	47.16	27.12
1510 Interest Earnings	285.25	580.67
3440 State HB20/SB417 Prop Tax Reimb	22.95	6.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,528.30	2,504.28

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	507.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	5,776.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,283.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	12,908.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,504.28	(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)	15,413.13	(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	2,139.08	1,805.49
2240 County Retirement Distribution	130,736.77	128,504.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	132,875.85	130,310.05

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	68,964.71	78,459.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,445.92	4,372.34
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,440.62	4,004.81
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,098.05	6,577.79
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,347.40	12,204.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,006.90	2,256.07
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,958.51	10,554.76
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,391.69	11,799.11
610 Adult Continuing Education Programs		
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	162.30
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,127.69	1,058.30
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,137.15	3,873.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	125,918.64	135,321.88



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

Schedule Of Changes Worksheet

Beginning Fund Balance						54,420.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						130,310.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						135,321.88	(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)						49,408.61	(5)



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

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

PRC Revenue	2008 Value
015 OTO Indian Education for All	
3650 OTO Indian Education for All	2,000.87
016 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	67,430.88
017 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	24,017.68
020 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	99,629.00
033 Keds Payment	
3680 K-12 Education Data Systems	661.54
111 Board Discretion	
1510 Interest Earnings	3,302.83
1900 Other Revenue from Local Sources	8,675.00
111 Subtotal	11,977.83
293 AYA Tuition	
3117 State Tuition for State Placement	7,880.47
524 Medicaid CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	122,028.56
556 PPCo-op mini grant	
5710 Special Education Resources Transferred from Other School Districts or Coop	7,320.00
572 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	5,630.00
575 21st Century Community Learning	
6100 Material Prior Period Revenue Adjustments	250.00
576 21st Century Community Learning	
6100 Material Prior Period Revenue Adjustments	686.29
577 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	105,100.00
578 Metcalf Grant	
1920 Contributions/Donations from Private Sources	7,000.00
579 Most Grant	
3290 State - Other State Grants	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	466,613.12

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

PRC Program Function Object	2008 Value
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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
014 OTO Weatherization/Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	19,607.58
6XX Supplies and Materials	94.78
	19,702.36
014 Subtotal	19,702.36
016 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	460.44
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	11,105.23
	11,565.67
016 Subtotal	11,565.67
020 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	55,344.14
2XX Personal Services - Employee Benefits	20,222.57
6XX Supplies and Materials	2,169.67
21XX Support Services - Students	
1XX Personal Services - Salaries	17,622.04
2XX Personal Services - Employee Benefits	2,819.33
6XX Supplies and Materials	1,451.25
	99,629.00
020 Subtotal	99,629.00
111 Board Discretion	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,228.13
2XX Personal Services - Employee Benefits	781.40
4XX Purchased Property Services	16,180.00
6XX Supplies and Materials	4,280.60
	23,470.13
111 Subtotal	23,470.13
293 AYA Tuition	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	7,880.47
524 Medicaid CSCT	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	122,028.56



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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
524 Medicaid CSCT	
280 Special Education - Local and State	
556 PPCo-op mini grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	6,069.91
2XX Personal Services - Employee Benefits	1,250.09
556 Subtotal	7,320.00
572 IDEA-B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,715.26
577 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	74,392.68
2XX Personal Services - Employee Benefits	17,532.76
3XX Purchased Professional and Technical Services	3,740.68
5XX Other Purchased Services	4,568.72
6XX Supplies and Materials	4,765.16
577 Subtotal	105,000.00
578 Metcalf Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,781.86
5XX Other Purchased Services	1,018.14
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,200.00
578 Subtotal	7,000.00
579 Most Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,700.00
5XX Other Purchased Services	2,082.16
6XX Supplies and Materials	217.84
579 Subtotal	5,000.00



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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 410,311.45

Schedule Of Changes Worksheet

Beginning Fund Balance		105,886.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		466,613.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		410,311.45	(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	12,430.70	Less Last Year	14,237.11
			(4b)
		-1,806.41	
			-1,806.41 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		160,381.30	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 OTO Weatherization/Deferred Maintenance	0.00	19,702.36	-19,702.36
015 OTO Indian Education for All	2,000.87	0.00	2,000.87
016 State OTO Capital Invest & Deferred Maintenance	67,430.88	11,565.67	55,865.21
017 State OTO FullTime Kindergarten Startup	24,017.68	0.00	24,017.68
020 Title I Improving Basic Programs	99,629.00	99,629.00	0.00
033 Keds Payment	661.54	0.00	661.54
111 Board Discretion	11,977.83	23,470.13	-11,492.30
293 AYA Tuition	7,880.47	7,880.47	0.00
524 Medicaid CSCT	122,028.56	122,028.56	0.00
556 PPCo-op mini grant	7,320.00	7,320.00	0.00
572 IDEA-B (Trans from Coop)	5,630.00	1,715.26	3,914.74
575 21st Century Community Learning	250.00	0.00	250.00
576 21st Century Community Learning	686.29	0.00	686.29
577 21st Century Community Learning	105,100.00	105,000.00	100.00
578 Metcalf Grant	7,000.00	7,000.00	0.00
579 Most Grant	5,000.00	5,000.00	0.00
Total	466,613.12	410,311.45	56,301.67



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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
1111 District Levy - Real Property	2,812.10	873.72
1112 District Levy - Personal Property	47.89	44.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	23.26
1190 Penalties and Interest on Taxes	12.97	5.91
1340 Fees for Adult Education	0.00	250.00
1510 Interest Earnings	416.50	351.35
3440 State HB20/SB417 Prop Tax Reimb	1.65	0.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,291.11	1,549.14

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

PRC Program Function Object	2007 Value	2008 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
5XX Other Purchased Services	21.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,124.77	1,851.48
2XX Personal Services - Employee Benefits	2.49	54.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,148.26	1,905.89

Schedule Of Changes Worksheet

Beginning Fund Balance	8,593.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,549.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,905.89	(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)	8,236.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	7,539.82	12,321.76
2114 County Metal Mines License Taxes	313,431.27	19,045.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	320,971.09	31,367.06

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	3,390.00
6XX Supplies and Materials	36,000.00	688.98
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	549.00
6XX Supplies and Materials	0.00	2,671.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,000.00	7,298.98

Schedule Of Changes Worksheet

Beginning Fund Balance	284,971.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,367.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,298.98	(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 7,298.98 Less Last Year 0.00 (4b) 7,298.98		
		7,298.98 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	316,338.15	(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
1111 District Levy - Real Property	0.00	29,186.71
1112 District Levy - Personal Property	0.00	168.52
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	282.91
1190 Penalties and Interest on Taxes	0.00	40.13
3281 State Technology Aid	6,020.22	1,176.53
3440 State HB20/SB417 Prop Tax Reimb	0.00	8.95
6100 Material Prior Period Revenue Adjustments	0.00	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,020.22	30,863.77

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	4,548.00
5XX Other Purchased Services	0.00	779.00
6XX Supplies and Materials	6,316.21	26,741.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,316.21	32,068.44

Schedule Of Changes Worksheet

Beginning Fund Balance	9,698.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,863.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,068.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 3,959.23 Less Last Year 370.85 (4b)	3,588.38	
		3,588.38 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,082.01	(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
3445 State Combined Fund School Block Grant	974.82	982.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	974.82	982.23

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,020.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,020.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	287.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	982.23	(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)	1,269.44	(5)



Trustees' Financial Summary

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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
1111 District Levy - Real Property	85,354.39	65,990.26
1112 District Levy - Personal Property	1,391.29	1,575.61
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,088.68
1190 Penalties and Interest on Taxes	421.92	247.21
1510 Interest Earnings	1,427.45	1,383.77
3120 State Guaranteed Tax Base Aid	29,438.98	31,259.99
3440 State HB20/SB417 Prop Tax Reimb	50.27	19.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,084.30	101,565.36

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	50,000.00	50,000.00
850 Interest on Debt	50,295.00	48,045.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	100,295.00	98,045.00

Schedule Of Changes Worksheet

Beginning Fund Balance	20,369.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,565.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,045.00	(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)	23,889.53	(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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	-1,847.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,847.50	(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
1111 District Levy - Real Property	67.63	5.70
1112 District Levy - Personal Property	1.34	1.56
1190 Penalties and Interest on Taxes	4.08	1.56
1510 Interest Earnings	292.79	251.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	365.84	260.62

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	5,930.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	260.62	(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)	6,191.30	(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
1900 Other Revenue from Local Sources	17,498.66	24,258.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,498.66	24,258.72

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	14,013.09	16,206.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,013.09	16,206.89

Schedule Of Changes Worksheet

Beginning Fund Balance	11,500.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,258.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,206.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,552.11	(5)



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Detail Expenditure

Fund	Account	Description	2007 Value	2008 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	30,293.79	36,279.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	565,627.21	549,368.44
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	35,557.39	14,934.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,104.96	0.00
XX	XXX 26XX 41X	Energy Utility Services	50,411.16	61,989.96
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	6,283.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	28,921.89
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,921.89

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,639.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,647.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	97,350.95
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%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	77,407.97	0.00	0.00	0.00
280	1XXX	2XX	15,976.40	0.00	0.00	0.00
280	1XXX	3XX	2,746.84	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,219.74	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			97,350.95	0.00	0.00	97,350.95

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	85,800.00	0.00	0.00	0.00	85,800.00
Buildings	1,970,889.34	0.00	0.00	0.00	1,970,889.34
Machinery and Equipment	42,210.86	0.00	0.00	0.00	42,210.86
Totals at Historical Cost	2,098,900.20	0.00	0.00	0.00	2,098,900.20
Less Accumulated Depreciation For:					
Building Accum	425,924.00	0.00	39,780.00	0.00	465,704.00
Machinery and Equipment Accum	26,769.00	0.00	1,404.00	0.00	28,173.00
Total Accumulated Depreciation	452,693.00	0.00	41,184.00	0.00	493,877.00
Governmental Activities, Capital Assets, net	1,646,207.20	0.00	-41,184.00	0.00	1,605,023.20

* 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)	39,780.00	0.00	0.00
Food Service (31XX)	1,404.00	0.00	0.00
Total Depreciation for FY2008	41,184.00	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-
Governmental Activities*							
Bonds							
01/15/2001	1,015,000.00	0.00	50,000.00	0.00	965,000.00	55,000.00	910,000.00
Compensated Absences	47,043.00	25,948.00	0.00	0.00	72,991.00	0.00	72,991.00
Other	0.00	178,183.50	24,140.00	0.00	154,043.50	25,201.00	128,842.50
Total Governmental Activity							
Long-Term Liabilities	1,062,043.00	204,131.50	74,140.00	0.00	1,192,034.50	80,201.00	1,111,833.50

* 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.