



# Trustees' Financial Summary

FY2007-08

Submit ID: 0964-33977541

**55 Wibaux County  
0964 Wibaux K-12 Schools**

**\*\* 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:** Julie Austby

**Phone #:** (406) 796-2474

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Steve Kreitinger

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Patricia Zinda

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

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

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	5509641608	84.186A
313	Title I, Part A, Improving Basic Programs	FEDERAL	5509643108	84.010A
365	State OTO Indian Education for All	STATE	None	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	None	state
367	State OTO FullTime Kindergarten Startup	STATE	None	state
368	Dist Data System	STATE	None	
393	Title V, Part A, Innovative Programs	FEDERAL	5509643908	84.298
394	Vo Ed Family & Consumer Science	STATE	State	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
396	Vo Ed Business/Marketing	STATE	State	State
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A074802	84.358A
470	SPF/SIG	STATE	CFDA # 93.243	
604	Title II, Part D, Ed Technology	FEDERAL	None	84.318
655	Aggregate Reim/Indirects	LOCAL		Local
773	IDEA-B (Trans from Coop)	FEDERAL	None	84.027A
813	Vo Ed Carl Perkins Basic Grant	FEDERAL	5509648108BG	84.048A
910	Budget Amendment			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	279,403.71	45,004.23	119,388.64	5,304.06
02	Taxes Receivable - Real and Personal (120-149)	16,549.89	769.54		
03	Taxes Receivable - Protested (150-159)	1,302.40	36.13		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	55,000.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	352,256.00	45,809.90	119,388.64	5,304.06
<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)	17,852.29	805.67		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	17,852.29	805.67		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	55,000.00			
37	Reserve for Encumbrances (953)	132,791.52			
48	Fund Balance for Budget (961-970)	146,612.19	45,004.23	119,388.64	5,304.06
52	<b>TOTAL FUND BALANCE/EQUITY</b>	334,403.71	45,004.23	119,388.64	5,304.06
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	352,256.00	45,809.90	119,388.64	5,304.06



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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)	25,539.66	77,619.52	774,559.12	54,957.88
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)			17.00	
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>	25,539.66	77,619.52	774,576.12	54,957.88
<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)			431.91	
48	Fund Balance for Budget (961-970)	25,539.66	77,619.52	774,144.21	54,957.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>	25,539.66	77,619.52	774,576.12	54,957.88
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25,539.66	77,619.52	774,576.12	54,957.88



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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)	6,614.54		11,489.56	10,523.25
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)	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>	7,334.54		11,489.56	10,523.25
<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)	7,334.54		11,489.56	10,523.25
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,334.54		11,489.56	10,523.25
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,334.54		11,489.56	10,523.25



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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)	124,145.39	81,532.82		
02	Taxes Receivable - Real and Personal (120-149)	2,362.24			
03	Taxes Receivable - Protested (150-159)	201.90			
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>	126,709.53	81,532.82		
<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)	2,564.14			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,564.14			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	9,264.50			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	114,880.89	81,532.82		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	124,145.39	81,532.82		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	126,709.53	81,532.82		



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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)	3,409.63	85,620.59		
02	Taxes Receivable - Real and Personal (120-149)		1,079.14		
03	Taxes Receivable - Protested (150-159)		99.62		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,409.63	86,799.35		
<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)		1,178.76		
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>		1,178.76		
<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)	3,409.63	85,620.59		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,409.63	85,620.59		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,409.63	86,799.35		





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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)				
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)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,350.91		47,112.12	
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>	37,350.91		47,112.12	
<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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	37,350.91		47,112.12	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	37,350.91		47,112.12	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	37,350.91		47,112.12	



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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)	16,595.27	39,092.46		
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>	16,595.27	39,092.46		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	16,595.27	39,092.46		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	16,595.27	39,092.46		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16,595.27	39,092.46		



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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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<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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## 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	142,510.24	182,523.83
1112 District Levy - Personal Property	837.16	12,442.40
1114 District Levy - Pers Prop/Mobile Homes	1,096.09	1,188.48
1190 Penalties and Interest on Taxes	1,081.41	765.86
1310 Individual Tuition	1,140.80	0.00
1320 Tuition from Schl Dists Within State	873.20	1,140.80
1510 Interest Earnings	13,661.63	6,931.25
1900 Other Revenue from Local Sources	391.68	291.70
3110 Direct State Aid	511,017.40	519,160.69
3111 Quality Educator	41,262.00	62,902.88
3112 At Risk Student	6,418.34	5,551.18
3113 Indian Education For All	3,325.20	3,284.40
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,386.68	34,818.73
3117 State Tuition for State Placement	0.00	467.00
3440 State HB20/SB417 Prop Tax Reimb	6,343.75	3,171.88
3444 State School Block Grant	96,593.96	97,328.07
3445 State Combined Fund School Block Grant	0.00	2,258.61
3460 Montana Oil and Gas Tax	484,999.84	566,807.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,346,139.38</b>	<b>1,501,235.64</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	455,225.82	465,712.68
2XX Personal Services - Employee Benefits	76,901.01	76,382.40
3XX Purchased Professional and Technical Services	316.00	7,350.00
4XX Purchased Property Services	432.00	69.50
5XX Other Purchased Services	1,238.17	1,405.17
6XX Supplies and Materials	31,514.05	45,614.85
7XX Property and Equipment Acquisition	7,000.00	0.00
810 Dues and Fees	1,860.00	142.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	35,927.44	12,130.44
2XX Personal Services - Employee Benefits	5,153.98	6,868.72
3XX Purchased Professional and Technical Services	75.00	75.00
5XX Other Purchased Services	106.80	2,698.82
6XX Supplies and Materials	1,358.82	642.86
8XX Other Expenditures	116.00	76.00



# Trustees' Financial Summary

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55 Wibaux County  
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**\*\* Recalculated \*\***

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>22XX Educational Media Services</b>					
			1XX Personal Services - Salaries	30,967.96	30,947.13
			2XX Personal Services - Employee Benefits	6,724.87	6,934.73
			6XX Supplies and Materials	3,197.54	6,784.50
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	63,896.86	60,664.69
			2XX Personal Services - Employee Benefits	11,702.65	12,943.52
			3XX Purchased Professional and Technical Services	2,175.00	1,487.95
			4XX Purchased Property Services	45.49	0.00
			5XX Other Purchased Services	8,029.53	10,685.29
			6XX Supplies and Materials	6,231.11	4,629.26
			8XX Other Expenditures	12,661.27	12,435.84
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	47,866.62	40,120.49
			2XX Personal Services - Employee Benefits	2,623.23	6,023.74
			3XX Purchased Professional and Technical Services	0.00	5.00
			4XX Purchased Property Services	1.99	0.00
			5XX Other Purchased Services	170.26	92.71
			6XX Supplies and Materials	569.78	2,024.31
			8XX Other Expenditures	405.38	584.95
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	23,321.12	27,288.46
			2XX Personal Services - Employee Benefits	5,062.40	4,635.69
			3XX Purchased Professional and Technical Services	6,535.00	5,735.00
			5XX Other Purchased Services	672.48	1,750.56
			6XX Supplies and Materials	1,080.51	495.71
			8XX Other Expenditures	240.00	319.95
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	71,220.87	74,943.52
			2XX Personal Services - Employee Benefits	16,218.09	17,296.76
			3XX Purchased Professional and Technical Services	8,451.87	3,930.52
			4XX Purchased Property Services	70,202.30	73,638.59
			5XX Other Purchased Services	21,384.23	19,081.52
			6XX Supplies and Materials	16,418.97	16,717.28
			7XX Property and Equipment Acquisition	16,550.00	0.00
			8XX Other Expenditures	350.00	583.10
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	0.00	408.16
			2XX Personal Services - Employee Benefits	0.00	33.79
			6XX Supplies and Materials	0.00	95.44
<b>4XXX Facilities Acquisition and Construction Services</b>					
			3XX Purchased Professional and Technical Services	1,418.75	0.00
			7XX Property and Equipment Acquisition	2,410.00	0.00





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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	62,015.45	56,650.00
			2XX Personal Services - Employee Benefits	14,653.04	12,850.41
			3XX Purchased Professional and Technical Services	406.00	250.00
			5XX Other Purchased Services	126.68	384.86
			6XX Supplies and Materials	991.71	306.46
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Coopera	2,490.73	2,437.33
	<b>365</b>	<b>OTO Indian Education for All</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	300.00
			2XX Personal Services - Employee Benefits	0.00	2.03
			6XX Supplies and Materials	0.00	52.70
			810 Dues and Fees	0.00	1,848.22
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	0.00	355.55
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	73,486.46	75,828.53
			2XX Personal Services - Employee Benefits	15,612.98	16,734.63
			4XX Purchased Property Services	174.47	590.67
			5XX Other Purchased Services	69.28	89.03
			6XX Supplies and Materials	7,520.71	4,132.07
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>			
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	9,723.50	10,158.66
			2XX Personal Services - Employee Benefits	287.41	265.91
			3XX Purchased Professional and Technical Services	0.00	500.00
			5XX Other Purchased Services	3,971.03	3,319.14
			6XX Supplies and Materials	2,257.68	3,488.95
			8XX Other Expenditures	2,338.50	2,444.00
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	30,598.25	31,977.50
			2XX Personal Services - Employee Benefits	702.17	775.42
			3XX Purchased Professional and Technical Services	819.50	1,019.50
			4XX Purchased Property Services	2,782.41	20,569.08
			5XX Other Purchased Services	1,193.72	604.89
			6XX Supplies and Materials	5,865.46	13,604.86
			8XX Other Expenditures	1,595.00	1,500.00
	<b>910</b>	<b>Food Services</b>			
		<b>31XX Food Services</b>			



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

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

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

PRC Program Function Object	2007 Value	2008 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	3,551.60	4,174.07
2XX Personal Services - Employee Benefits	4,256.72	1,571.99
3XX Purchased Professional and Technical Services	70.00	902.00
4XX Purchased Property Services	1,739.08	153.72
5XX Other Purchased Services	23.03	0.00
6XX Supplies and Materials	20,124.18	20,236.56
810 Dues and Fees	225.87	144.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	600.00	7,000.00
<b>910 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
5XX Other Purchased Services	0.00	1,378.90
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	9,176.37
6XX Supplies and Materials	0.00	3,605.00
7XX Property and Equipment Acquisition	7,284.00	14,070.98
<b>4XXX Facilities Acquisition and Construction Services</b>		
6XX Supplies and Materials	0.00	14,665.05
7XX Property and Equipment Acquisition	134,716.00	82,491.78
<b>910 Subtotal</b>	<u>142,000.00</u>	<u>125,388.08</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u><u>1,488,303.84</u></u>	<u><u>1,485,097.42</u></u>



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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						333,965.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,501,235.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,485,097.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	55,000.00	Less Last Year	48,000.00	(4a)		7,000.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	132,791.52	Less Last Year	155,491.81	(4b)		-22,700.29	
						-15,700.29	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						334,403.71	(5)



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

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

### 10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	400.92	9,071.85
1112 District Levy - Personal Property	24.76	105.24
1114 District Levy - Pers Prop/Mobile Homes	64.23	45.61
1190 Penalties and Interest on Taxes	29.31	37.28
1510 Interest Earnings	3,273.49	1,885.55
2220 County On-Schedule Trans Reimb	24,686.85	25,948.68
3210 State On-Schedule Trans Reimb	28,106.22	25,948.69
3440 State HB20/SB417 Prop Tax Reimb	427.22	213.61
3444 State School Block Grant	1,340.69	1,350.88
3460 Montana Oil and Gas Tax	39,762.43	17,173.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	98,116.12	81,780.59

#### 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>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	19,007.03	19,075.92
2XX Personal Services - Employee Benefits	3,408.77	4,168.28
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	5,674.08	5,514.29
2XX Personal Services - Employee Benefits	1,258.60	1,041.58
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	31,834.04	40,063.51
2XX Personal Services - Employee Benefits	2,932.19	3,776.49
3XX Purchased Professional and Technical Services	717.09	519.24
4XX Purchased Property Services	6,054.75	10,262.83
5XX Other Purchased Services	6,677.32	7,306.72
6XX Supplies and Materials	16,823.64	21,242.57
810 Dues and Fees	20.00	48.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	94,407.51	113,019.43



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						76,243.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,780.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,019.43	(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)						45,004.23	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	15,987.88	391.20
1112 District Levy - Personal Property	68.25	1,199.11
1114 District Levy - Pers Prop/Mobile Homes	70.45	51.71
1190 Penalties and Interest on Taxes	44.48	34.87
1510 Interest Earnings	7,582.67	3,946.89
3440 State HB20/SB417 Prop Tax Reimb	252.32	126.18
3460 Montana Oil and Gas Tax	28,586.67	25,932.40
5200 Sale or Compensation for Loss of Assets	22,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	74,592.72	31,682.36

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	2,207.10	0.00
7XX Property and Equipment Acquisition	176,364.26	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	178,571.36	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	87,706.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,682.36	(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)	119,388.64	(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	381.16	292.64
1611 National School Lunch Program	22,932.80	30,672.21
1900 Other Revenue from Local Sources	88.88	25.00
3220 State Food Services Match	282.93	0.00
4550 Federal Child Nutrition	21,689.28	26,006.75
5200 Sale or Compensation for Loss of Assets	521.13	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	45,896.18	56,996.60

### 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	22,696.57	30,581.63
2XX Personal Services - Employee Benefits	10,178.27	13,160.73
4XX Purchased Property Services	361.99	572.14
5XX Other Purchased Services	37.50	36.24
6XX Supplies and Materials	13,032.41	16,518.82
810 Dues and Fees	0.00	246.61
8XX Other Expenditures	269.77	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	46,576.51	61,116.17

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,111.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,996.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,116.17	(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	2,687.50	(4b)
	-2,687.50	
	-2,687.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,304.06	(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	0.71	0.00
1190 Penalties and Interest on Taxes	1.02	0.00
1510 Interest Earnings	1,341.44	1,027.78
3440 State HB20/SB417 Prop Tax Reimb	56.24	28.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,399.41	1,055.86

### 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	2,619.60	2,923.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,619.60	2,923.20

### Schedule Of Changes Worksheet

Beginning Fund Balance	27,407.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,055.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,923.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	25,539.66	(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	3,438.81	1,975.63
2240 County Retirement Distribution	120,895.23	149,800.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	124,334.04	151,776.62

### 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	184.94
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	68,366.89	67,752.02
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,800.48	1,849.90
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	101.17	213.94
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	4,561.86	4,491.31
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,940.74	11,652.03
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,903.21	7,707.21
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,987.35	4,718.30
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	9,664.96	9,628.01
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,616.98	4,639.73
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	9,146.25	8,153.64
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,313.13	3,810.36
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,690.94	3,746.33
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		
<b>1XXX Instruction</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
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,154.65	4,820.91
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,909.28	2,365.19
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,410.65	1,435.04
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	3,389.86	3,278.36
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	3,031.40	4,158.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	145,989.80	144,606.11

### Schedule Of Changes Worksheet

Beginning Fund Balance		70,449.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		151,776.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		144,606.11	(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)		77,619.52	(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
<b>163 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,422.00
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	51,938.00
<b>365 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,563.78
<b>366 State OTO Capital Invest &amp; Deferred Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	101,146.32
<b>367 State OTO FullTime Kindergarten Startup</b>	
3670 OTO Full-Time Kindergarten Start-up	5,764.24
<b>368 Dist Data System</b>	
3680 K-12 Education Data Systems	494.45
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	458.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,136.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,161.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	866.00
<b>413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,207.00
<b>470 SPF/SIG</b>	
4700 Federal Miscellaneous Grants from other State Agencies	16,310.41
<b>604 Title II, Part D, Ed Technology</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	624.48
<b>655 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	26,184.34
1900 Other Revenue from Local Sources	45.32
1920 Contributions/Donations from Private Sources	279.75
<b>655 Subtotal</b>	26,509.41
<b>773 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	6,896.67
<b>813 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,089.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	227,586.76



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

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

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

PRC Program Function Object	2008 Value
<b>163 Title IV, Part A, Safe &amp; Drug-Free</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	684.41
5XX Other Purchased Services	196.00
6XX Supplies and Materials	541.59
	1,422.00
<b>163 Subtotal</b>	
<b>313 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	33,528.12
2XX Personal Services - Employee Benefits	14,932.68
3XX Purchased Professional and Technical Services	1,094.00
5XX Other Purchased Services	297.25
6XX Supplies and Materials	862.66
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	1,223.29
	51,938.00
<b>313 Subtotal</b>	
<b>365 State OTO Indian Education for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>1XXX Instruction</b>	
8XX Other Expenditures	1,563.78
<b>367 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,310.72
<b>393 Title V, Part A, Innovative Programs</b>	
<b>435 Title V, Part A, Innovative Programs</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	442.01
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	15.99
	458.00
<b>393 Subtotal</b>	
<b>394 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,136.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</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>395 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	564.50
6XX Supplies and Materials	596.50
	1,161.00
<b>395 Subtotal</b>	
<b>396 Vo Ed Business/Marketing</b>	
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	866.00
<b>413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	665.00
2XX Personal Services - Employee Benefits	76.80
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	618.57
6XX Supplies and Materials	7,546.63
	9,207.00
<b>413 Subtotal</b>	
<b>470 SPF/SIG</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	9,049.50
<b>23XX Support Services - General Administration</b>	
2XX Personal Services - Employee Benefits	1,384.01
4XX Purchased Property Services	192.50
5XX Other Purchased Services	869.69
6XX Supplies and Materials	4,928.85
	16,424.55
<b>470 Subtotal</b>	
<b>604 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	390.00
2XX Personal Services - Employee Benefits	34.47
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	200.01
	624.48
<b>604 Subtotal</b>	
<b>655 Aggregate Reim/Indirects</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>655 Aggregate Reim/Indirects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>23XX Support Services - General Administration</b>	
5XX Other Purchased Services	79.68
<b>773 IDEA-B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	587.11
2XX Personal Services - Employee Benefits	93.50
5XX Other Purchased Services	563.42
6XX Supplies and Materials	5,162.64
8XX Other Expenditures	290.00
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	200.00
<b>773 Subtotal</b>	6,896.67
<b>813 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,513.03
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	526.97
6XX Supplies and Materials	49.00
<b>813 Subtotal</b>	2,089.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	96,176.88



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance					646,621.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					227,586.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,176.88	(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	431.91	Less Last Year	3,887.23	(4b)	-3,455.32	
						-3,455.32 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					774,576.12	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
163 Title IV, Part A, Safe & Drug-Free	1,422.00	1,422.00	0.00
313 Title I, Part A, Improving Basic Programs	51,938.00	51,938.00	0.00
365 State OTO Indian Education for All	1,563.78	1,563.78	0.00
366 State OTO Capital Invest & Deferred Maintenance	101,146.32	0.00	101,146.32
367 State OTO FullTime Kindergarten Startup	5,764.24	2,310.72	3,453.52
368 Dist Data System	494.45	0.00	494.45
393 Title V, Part A, Innovative Programs	458.00	458.00	0.00
394 Vo Ed Family & Consumer Science	1,136.00	1,136.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	1,161.00	1,161.00	0.00
396 Vo Ed Business/Marketing	866.00	866.00	0.00
413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	9,207.00	9,207.00	0.00
470 SPF/SIG	16,310.41	16,424.55	-114.14
604 Title II, Part D, Ed Technology	624.48	624.48	0.00
655 Aggregate Reim/Indirects	26,509.41	79.68	26,429.73
773 IDEA-B (Trans from Coop)	6,896.67	6,896.67	0.00
813 Vo Ed Carl Perkins Basic Grant	2,089.00	2,089.00	0.00
<b>Total</b>	<u>227,586.76</u>	<u>96,176.88</u>	<u>131,409.88</u>



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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	11,347.66	243.78
1112 District Levy - Personal Property	46.60	852.12
1114 District Levy - Pers Prop/Mobile Homes	45.62	35.76
1190 Penalties and Interest on Taxes	12.11	14.22
1510 Interest Earnings	1,740.56	1,940.23
3440 State HB20/SB417 Prop Tax Reimb	74.06	37.03
3460 Montana Oil and Gas Tax	20,404.26	18,509.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,670.87	21,632.85

### 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	2,454.00	902.00
2XX Personal Services - Employee Benefits	372.81	125.59
5XX Other Purchased Services	78.75	30.00
6XX Supplies and Materials	31.68	0.00
8XX Other Expenditures	0.00	60.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	2,750.00	2,900.04
2XX Personal Services - Employee Benefits	912.20	1,073.72
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	20,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	26,599.44	5,091.35





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

### Schedule Of Changes Worksheet

Beginning Fund Balance						38,416.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,632.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,091.35	(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)						54,957.88	(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
1510 Interest Earnings	340.18	285.37
1982 Summer Session - Driver's Education Fees	1,500.00	900.00
3260 State Driver's Education Reimbursement	1,028.73	1,144.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,868.91	2,330.12

### 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	2,160.00	1,785.00
2XX Personal Services - Employee Benefits	14.68	12.08
5XX Other Purchased Services	64.18	54.56
6XX Supplies and Materials	165.89	835.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,404.75	2,686.80

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,691.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,330.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,686.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,334.54	(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	660.93	393.01
1910 Rentals	2,230.00	3,675.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,890.93	4,068.01

### 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	749.77	493.20
<b>4XXX Facilities Acquisition and Construction Services</b>		
4XX Purchased Property Services	1,267.59	1,248.52
7XX Property and Equipment Acquisition	10,000.00	0.00
8XX Other Expenditures	63.00	19.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,080.36	1,761.56

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,183.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,068.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,761.56	(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)	11,489.56	(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	643.83	177.24
5300 Operating Transfers from Other Funds	600.00	7,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,243.83	7,177.24

### 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>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	10,256.40
2XX Personal Services - Employee Benefits	0.00	69.39
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	539.26
2XX Personal Services - Employee Benefits	0.00	44.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	10,909.69

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,255.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,177.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,909.69	(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)	10,523.25	(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	28,306.02	28,436.42
1112 District Levy - Personal Property	138.95	2,394.62
1114 District Levy - Pers Prop/Mobile Homes	203.91	206.74
1190 Penalties and Interest on Taxes	108.42	122.97
1510 Interest Earnings	5,066.65	3,579.06
3281 State Technology Aid	6,617.15	1,246.65
3460 Montana Oil and Gas Tax	97,594.15	98,088.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	138,035.25	134,074.63

#### 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>		
3XX Purchased Professional and Technical Services	3,789.00	20,641.30
4XX Purchased Property Services	9,122.71	5,653.95
5XX Other Purchased Services	1,170.00	1,265.98
6XX Supplies and Materials	81,583.93	60,164.12
7XX Property and Equipment Acquisition	1,890.00	0.00
8XX Other Expenditures	0.00	75.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	1,430.00	2,750.00
2XX Personal Services - Employee Benefits	9.72	18.61
5XX Other Purchased Services	0.00	1,041.44
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	199.00	0.00
<b>24XX Support Services - School Administration</b>		
6XX Supplies and Materials	0.00	1,527.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	0.00	1,225.00
6XX Supplies and Materials	0.00	1,789.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	50,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	149,194.36	96,151.40



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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						78,847.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						134,074.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						96,151.40	(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	9,264.50	Less Last Year	1,890.00	(4b)		7,374.50	
						7,374.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						124,145.39	(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	342.48	2,816.61
3445 State Combined Fund School Block Grant	2,241.57	0.00
9710 Residual Equity Transfers In	70,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	72,584.05	2,816.61

### 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		
8XX Other Expenditures	31.06	0.00
23XX Support Services - General Administration		
6XX Supplies and Materials	45.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	76.06	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	78,716.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,816.61	(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)	81,532.82	(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	117.58	128.87
5200 Sale or Compensation for Loss of Assets	1,133.00	32.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,250.58	160.87

### 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	3,248.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	160.87	(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)	3,409.63	(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	0.00	13,634.77
1112 District Levy - Personal Property	0.00	150.06
1114 District Levy - Pers Prop/Mobile Homes	0.00	50.42
1190 Penalties and Interest on Taxes	0.00	17.51
1510 Interest Earnings	3,261.86	2,514.71
3460 Montana Oil and Gas Tax	0.00	26,155.24

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,261.86	42,522.71
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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>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	11,375.83
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	1,234.00	4,640.00
7XX Property and Equipment Acquisition	0.00	9,045.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,234.00	25,060.83
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### Schedule Of Changes Worksheet

Beginning Fund Balance	68,158.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,522.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,060.83	(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)	85,620.59	(5)



# Trustees' Financial Summary

FY2007-08

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55 Wibaux County  
0964 Wibaux K-12 Schools

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

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

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,237.46	1,060.09
1920 Contributions/Donations from Private Sources	0.00	2,053.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,237.46	3,113.09

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

PRC Program Function Object	2007 Value	2008 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	4,239.34	3,195.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,239.34	3,195.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	37,432.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,113.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,195.00	(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)	37,350.91	(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
1700 Student Extracurricular Activity Receipts	79,973.11	73,837.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	79,973.11	73,837.13

### 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	83,521.78	80,063.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	83,521.78	80,063.25

### Schedule Of Changes Worksheet

Beginning Fund Balance	53,338.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,837.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,063.25	(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)	47,112.12	(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	49,867.32	41,697.60
XX	39X 1XXX 112	Certified Teacher Staff Salaries	71,893.96	74,647.96
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	596,962.54	580,967.17
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	15,935.36	5,337.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,640.82	1,912.53
XX	XXX 26XX 41X	Energy Utility Services	54,598.15	49,648.30
XX	XXX 4XXX 710	Land	2,600.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	127,400.00	0.00
XX	XXX 4XXX 725	Major Construction Services	137,126.00	91,536.78
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	2,619.60	2,923.20
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,159.06
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,159.06

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,385.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,908.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	72,879.06
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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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	56,650.00	0.00	0.00	0.00
280	1XXX	2XX	12,850.41	0.00	0.00	0.00
280	1XXX	3XX	250.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	384.86	0.00	0.00	0.00
280	1XXX	6XX	306.46	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	2,437.33	0.00	0.00	0.00
<b>Totals</b>			72,879.06	0.00	0.00	72,879.06

*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	42,600.00	0.00	0.00	0.00	42,600.00
Buildings	2,065,710.00	0.00	146,171.00	0.00	2,211,881.00
Machinery and Equipment	574,853.00	0.00	8,890.00	0.00	583,743.00
Construction in Progress	2,375.00	0.00	0.00	2,375.00	0.00
Totals at Historical Cost	2,685,538.00	0.00	155,061.00	2,375.00	2,838,224.00
Less Accumulated Depreciation For:					
Building Accum	1,299,606.00	0.00	60,287.00	0.00	1,359,893.00
Machinery and Equipment Accum	228,221.00	0.00	52,908.00	0.00	281,129.00
Total Accumulated Depreciation	1,527,827.00	0.00	113,195.00	0.00	1,641,022.00
Governmental Activities, Capital Assets, net	1,157,711.00	0.00	41,866.00	2,375.00	1,197,202.00

\* 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)	4,642.00	0.00	0.00
Transportation (27XX)	36,498.00	0.00	0.00
Unallocated	72,055.00	0.00	0.00
Total Depreciation for FY2008	113,195.00	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	47,686.11	0.00	0.00	9,348.41	38,337.70	0.00	38,337.70
Total Governmental Activity Long-Term Liabilities	47,686.11	0.00	0.00	9,348.41	38,337.70	0.00	38,337.70

\* 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.