



Trustees' Financial Summary

FY2007-08

Submit ID: 0780-97452036

**43 Roosevelt County
0780 Wolf Point Elem**

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Sherri L. Heser

Phone #: (406) 653-2361

(Signature)

(Date)

Chair, Board of Trustees: Ronald W. Jackson

(Signature)

(Date)

County Superintendent: Pat Stennes

(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 #
002	State OTO Weatherization & Deferred Maintenance	STATE	002	state
004	Data Systems Support	STATE	004	
011	Catching the Dream	LOCAL	011	
015	Johnson O'Malley (JOM)	FEDERAL	015	15.130
016	Johnson O'Malley (JOM)	FEDERAL	016	15.130
017	Johnson O'Malley (JOM)	FEDERAL	017	15.130
018	Johnson O'Malley (JOM)	FEDERAL	018	15.130
023	Roosevelt County Community Foundation Grant	LOCAL		
025	OLC Students/SWS proceeds	LOCAL		
026	Ceridian	LOCAL	026	
029	Lesley University Rent	LOCAL		
032	Medicaid	STATE	032	State
033	Indian Land Tenure Grant	LOCAL	033	
036	NS Computers for Ed	LOCAL		
039	15th Judicial Youth Court	LOCAL		
045	Exxon Mobile	LOCAL		
050	Scholarships from GEARUP	LOCAL		
055	Charolette Martin Foundation	LOCAL		
058	E-rate	LOCAL		
079	Southside Target and Recycling	LOCAL		
082	Northside Target and Recycling	LOCAL		
087	Rentals/fines and fees	LOCAL		
088	Alta Care Medicaid Reimb	LOCAL		
089	FP Tribes Parade Donation	LOCAL		
090	Poplar PSATT	LOCAL		
094	State OTO Energy Cost Relief and Transportation	STATE	094	State
096	State OTO Indian Education for All	STATE	096	state
098	Indian Student Achievement Professional Developmen	STATE	4307804608ISA	
102	State OTO Capital Invest & Deferred Maintenance	STATE	1	state
103	State OTO FullTime Kindergarten Startup	STATE	1	state
128	Title VII, Indian Education	FEDERAL	S060A070453	84.060
148	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4307801408	84.367
168	Title IV Safe and Drug-Free Schools	FEDERAL	4307801608	84.186A
177	Title IV, Part B, 21st Century	FEDERAL	4307801707	84.287
178	Title IV, Part B, 21st Century	FEDERAL	4307801708	84.287
318	Title I, Part A, Improving Basic Programs	FEDERAL	4307803108	84.010A
327	Title I, Part A, Improvement Grants	FEDERAL	4307803707	84.010



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
328	Title I, Part A, Improvement Grants	FEDERAL	4307803708	84.010
397	Title V, Part A, Innovative Programs	FEDERAL	4307803907	84.298
398	Title V, Part A, Innovative Programs	FEDERAL	4307803908	84.298
427	Title III Part A English Language Acquisition	FEDERAL	4307804107	84.365A
428	Title III Part A English Language Acquisition	FEDERAL	4307804108	84.365A
437	Demonstration grants for Indian Children	FEDERAL	B299A04008206	84.299A
607	Title II, Part D, Ed Technology	FEDERAL	4307806007	84.318
608	Title II, Part D, Ed Technology	FEDERAL	4307806008	84.318
637	Comprehensive School Reform	FEDERAL	4307806308	84.332A
667	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	4307809907	84.358B
668	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	4307809908	84.358B
717	State GEARUP	STATE	610026	
718	State GEARUP	STATE	610026	
768	Services for Significant Needs Students	STATE	4307807607PII	State
777	IDEA, Part B, Children w/Disabilities	FEDERAL	4307807707ALLOC	84.027
778	IDEA, Part B, Children w/Disabilities	FEDERAL	4307807708ALLOC	84.027
798	IDEA Preschool	FEDERAL	4307807908ALLOC	84.173A



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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)	394,597.46	82,676.96	152,484.37	
02	Taxes Receivable - Real and Personal (120-149)	24,801.43	12,022.47	3,174.96	
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	419,398.89	94,699.43	155,659.33	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	24,801.43	12,022.47	3,174.96	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	24,801.43	12,022.47	3,174.96	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	394,597.46	82,676.96	152,484.37	
52	TOTAL FUND BALANCE/EQUITY	394,597.46	82,676.96	152,484.37	
53	TOTAL LIABILITIES AND FUND BALANCE	419,398.89	94,699.43	155,659.33	



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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)	48,167.50	303,300.69	219,564.54	
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)			168,692.94	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	48,167.50	303,300.69	388,257.48	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			28,667.86	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			48,000.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			76,667.86	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	48,167.50	303,300.69	311,589.62	
52	TOTAL FUND BALANCE/EQUITY	48,167.50	303,300.69	311,589.62	
53	TOTAL LIABILITIES AND FUND BALANCE	48,167.50	303,300.69	388,257.48	



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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)				21,115.86
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				21,115.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				21,115.86
52	TOTAL FUND BALANCE/EQUITY				21,115.86
53	TOTAL LIABILITIES AND FUND BALANCE				21,115.86



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,876,354.52	
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)			3,795.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,880,149.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			40.03	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			40.03	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			40,183.28	
48	Fund Balance for Budget (961-970)			4,839,926.21	
52	TOTAL FUND BALANCE/EQUITY			4,880,109.49	
53	TOTAL LIABILITIES AND FUND BALANCE			4,880,149.52	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	93,287.26	21,116.92		
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	93,287.26	21,116.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	93,287.26	21,116.92		
52	TOTAL FUND BALANCE/EQUITY	93,287.26	21,116.92		
53	TOTAL LIABILITIES AND FUND BALANCE	93,287.26	21,116.92		



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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)	33,208.86	2,255.79		
02	Taxes Receivable - Real and Personal (120-149)		7.73		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	33,208.86	2,263.52		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7.73		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7.73		
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)	33,208.86	2,255.79		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	33,208.86	2,255.79		
53	TOTAL LIABILITIES AND FUND BALANCE	33,208.86	2,263.52		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	279,827.28	461,743.94		
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	279,827.28	461,743.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	279,827.28	461,743.94		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	279,827.28	461,743.94		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	279,827.28	461,743.94		



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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)		30,934.17		
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		30,934.17		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		30,934.17		
35	TOTAL LIABILITIES		30,934.17		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		30,934.17		



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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	271,338.27	256,974.56
1112 District Levy - Personal Property	1,133.93	7,727.08
1113 District Levy - Heavy Motor Vehicles	604.33	742.73
1114 District Levy - Pers Prop/Mobile Homes	2,206.69	2,474.45
1130 Tax Title and Property Sales	2,164.27	796.65
1190 Penalties and Interest on Taxes	1,923.53	2,399.45
1310 Individual Tuition	447.97	143.44
1320 Tuition from Schl Dists Within State	14,935.53	37,606.73
1510 Interest Earnings	16,900.63	10,128.52
1900 Other Revenue from Local Sources	360.50	0.00
3110 Direct State Aid	1,285,948.44	1,364,073.21
3111 Quality Educator	143,466.00	223,158.14
3112 At Risk Student	47,234.10	47,490.04
3113 Indian Education For All	12,117.60	12,566.40
3114 American Indian Achievement Gap	112,400.00	106,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	220,493.15	215,803.67
3117 State Tuition for State Placement	3,106.80	2,032.00
3120 State Guaranteed Tax Base Aid	798,443.70	867,714.80
3440 State HB20/SB417 Prop Tax Reimb	1,956.43	783.90
3444 State School Block Grant	64,384.14	64,873.46
3445 State Combined Fund School Block Grant	14,866.83	14,979.82
3460 Montana Oil and Gas Tax	28,514.66	30,992.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,044,947.50	3,269,861.16

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,681,304.37	1,978,650.61
2XX Personal Services - Employee Benefits	9,924.12	5,260.92
5XX Other Purchased Services	0.00	0.00
6XX Supplies and Materials	96,422.90	89,100.65
21XX Support Services - Students		
1XX Personal Services - Salaries	146,360.56	146,188.17
3XX Purchased Professional and Technical Services	9,943.89	17,044.47
5XX Other Purchased Services	0.00	300.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	282.14	23,405.93
2XX Personal Services - Employee Benefits	1.72	0.00
5XX Other Purchased Services	0.00	9,480.00



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43 Roosevelt 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
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			1XX Personal Services - Salaries	92,642.00	46,141.25
			2XX Personal Services - Employee Benefits	0.00	873.78
23XX Support Services - General Administration					
			6XX Supplies and Materials	32,884.28	0.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	311,818.45	327,082.02
			2XX Personal Services - Employee Benefits	57,472.61	51,878.61
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	68,987.64	0.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	31,344.86	0.00
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	16,445.52	16,892.53
			850 Interest on Debt	7,115.54	6,462.35
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	249,129.36	311,601.29
			2XX Personal Services - Employee Benefits	31,206.31	46,391.70
			4XX Purchased Property Services	120.00	0.00
			5XX Other Purchased Services	3,997.46	1,013.67
			6XX Supplies and Materials	4,498.16	0.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	94,311.20	96,045.04
			2XX Personal Services - Employee Benefits	22,540.09	24,355.38
			3XX Purchased Professional and Technical Services	8,415.00	0.00
			5XX Other Purchased Services	518.53	407.57
			6XX Supplies and Materials	2,153.61	2,352.09
365 OTO Indian Education for All					
1XXX Instruction					
			5XX Other Purchased Services	0.00	456.80
			6XX Supplies and Materials	0.00	53.30
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	15,446.60	0.00
			2XX Personal Services - Employee Benefits	91.64	0.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	23,178.41	23,592.00
			2XX Personal Services - Employee Benefits	21.58	0.00
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					



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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
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	600.00	780.00
2XX Personal Services - Employee Benefits	3.50	0.67
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	3,778.56	9,317.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,022,960.61	3,235,128.78

Schedule Of Changes Worksheet

Beginning Fund Balance	359,865.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,269,861.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,235,128.78	(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)	394,597.46	(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	93,719.65	147,404.74
1112 District Levy - Personal Property	310.30	2,629.14
1113 District Levy - Heavy Motor Vehicles	208.97	419.05
1114 District Levy - Pers Prop/Mobile Homes	688.18	1,108.35
1130 Tax Title and Property Sales	661.21	418.91
1190 Penalties and Interest on Taxes	335.16	744.00
1510 Interest Earnings	1,371.54	314.20
2220 County On-Schedule Trans Reimb	28,412.74	26,004.62
3210 State On-Schedule Trans Reimb	27,291.32	23,319.84
3440 State HB20/SB417 Prop Tax Reimb	683.58	4,474.54
3444 State School Block Grant	6,415.12	6,463.87
3460 Montana Oil and Gas Tax	8,077.85	14,618.54

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	168,175.62	227,919.80
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,345.49	3,562.75
2XX Personal Services - Employee Benefits	476.29	507.02
25XX Support Services - Business		
1XX Personal Services - Salaries	3,787.20	4,260.99
2XX Personal Services - Employee Benefits	514.94	512.04
27XX Student Transportation Services		
1XX Personal Services - Salaries	44,927.33	52,228.93
2XX Personal Services - Employee Benefits	5,291.74	6,033.65
3XX Purchased Professional and Technical Services	0.00	76.76
4XX Purchased Property Services	14,331.82	14,032.40
5XX Other Purchased Services	71,515.04	72,458.00
6XX Supplies and Materials	21,304.17	16,118.45
8XX Other Expenditures	751.41	461.37
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,562.89	13,836.33
2XX Personal Services - Employee Benefits	842.52	907.91
6XX Supplies and Materials	318.65	1,007.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

179,969.49

186,004.14

Schedule Of Changes Worksheet

Beginning Fund Balance						40,761.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						227,919.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						186,004.14	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,676.96	(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	13,635.75	40,251.14
1112 District Levy - Personal Property	63.82	390.88
1113 District Levy - Heavy Motor Vehicles	30.10	111.84
1114 District Levy - Pers Prop/Mobile Homes	129.37	251.29
1130 Tax Title and Property Sales	107.58	105.59
1190 Penalties and Interest on Taxes	159.51	246.63
1510 Interest Earnings	7,022.29	4,637.13
3440 State HB20/SB417 Prop Tax Reimb	96.83	125.78
3460 Montana Oil and Gas Tax	1,580.42	3,317.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,825.67	49,437.76

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	66,657.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,657.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	103,046.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,437.76	(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)	152,484.37	(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
1510 Interest Earnings	2,337.37	1,933.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,337.37	1,933.19

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	46,234.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,933.19	(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)	48,167.50	(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	14,327.22	7,094.92
2240 County Retirement Distribution	360,448.45	650,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	374,775.67	657,094.92

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	265,971.75	308,443.99
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	27,792.44	28,374.37
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,871.60	8,024.78
222X Educational Media Services		
2XX Personal Services - Employee Benefits	18,034.86	12,349.90
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,181.57	6,338.98
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	48,560.20	48,996.19
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,750.92	10,189.50
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	36,309.56	34,905.39
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,648.68	7,818.83
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	36,942.56	46,276.86
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	14,124.11	15,343.08
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,672.29	2,014.02
365 OTO Indian Education for All		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,372.54	0.00
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,362.82	1,218.74



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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
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,087.30	1,603.38
396 State Career & Technical Ed Entitlement - Office Occupations		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,034.38	1,118.35
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	302.80	174.46
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	398.56	606.51
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	232.50	356.44
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,764.81	4,551.43
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	15,000.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	489,416.25	553,705.21

Schedule Of Changes Worksheet

Beginning Fund Balance	199,910.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	657,094.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	553,705.21	(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
Ending Fund Balance (1 + 2 - 3 + 4)	303,300.69	(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
004 Data Systems Support	
3680 K-12 Education Data Systems	1,991.44
011 Catching the Dream	
1920 Contributions/Donations from Private Sources	1,000.00
015 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	1,978.19
016 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	34,957.13
017 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	7,747.01
018 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	0.00
023 Roosevelt County Community Foundation Grant	
1900 Other Revenue from Local Sources	475.00
1920 Contributions/Donations from Private Sources	0.00
6100 Material Prior Period Revenue Adjustments	25.00
023 Subtotal	500.00
025 OLC Students/SWS proceeds	
1900 Other Revenue from Local Sources	1,525.00
026 Ceridian	
1900 Other Revenue from Local Sources	0.00
6100 Material Prior Period Revenue Adjustments	12,980.31
026 Subtotal	12,980.31
029 Lesley University Rent	
1900 Other Revenue from Local Sources	28,600.00
033 Indian Land Tenure Grant	
1900 Other Revenue from Local Sources	350.00
6100 Material Prior Period Revenue Adjustments	1,196.41
033 Subtotal	1,546.41
036 NS Computers for Ed	
1900 Other Revenue from Local Sources	0.00
6100 Material Prior Period Revenue Adjustments	363.00
036 Subtotal	363.00
039 15th Judicial Youth Court	
1900 Other Revenue from Local Sources	27,850.62
045 Exxon Mobile	
1900 Other Revenue from Local Sources	500.00
050 Scholarships from GEARUP	



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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
1900 Other Revenue from Local Sources	500.00
055 Charolette Martin Foundation	
1900 Other Revenue from Local Sources	10,000.00
079 Southside Target and Recycling	
1900 Other Revenue from Local Sources	2,469.01
6100 Material Prior Period Revenue Adjustments	365.24
079 Subtotal	2,834.25
082 Northside Target and Recycling	
1900 Other Revenue from Local Sources	30.59
6100 Material Prior Period Revenue Adjustments	117.70
082 Subtotal	148.29
087 Rentals/fines and fees	
1900 Other Revenue from Local Sources	1,222.30
6100 Material Prior Period Revenue Adjustments	10,384.78
087 Subtotal	11,607.08
088 Alta Care Medicaid Reimb	
1900 Other Revenue from Local Sources	331,894.63
089 FP Tribes Parade Donation	
1900 Other Revenue from Local Sources	0.30
6100 Material Prior Period Revenue Adjustments	791.65
089 Subtotal	791.95
090 Poplar PSATT	
1900 Other Revenue from Local Sources	0.00
6100 Material Prior Period Revenue Adjustments	2,877.48
090 Subtotal	2,877.48
096 State OTO Indian Education for All	
3650 OTO Indian Education for All	5,983.17
098 Indian Student Achievement Professional Developmen	
3290 State - Other State Grants	7,500.00
102 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	97,774.78
103 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	62,445.96
128 Title VII, Indian Education	
4130 Title VII Indian Education	143,766.83
148 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	136,178.69



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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
168 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	12,595.00
177 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	6,532.11
178 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	61,081.00
318 Title I, Part A, Improving Basic Programs	
4940 Schoolwide Program	441,747.60
327 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	21,472.53
328 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	60,001.75
397 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,993.00
398 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,879.00
427 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	5,641.69
428 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	12,407.00
437 Demonstration grants for Indian Children	
4570 IDEA Preschool	16,314.00
607 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,382.10
608 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	6,439.00
637 Comprehensive School Reform	
4280 Title I, Part F, Comprehensive School Reform	49,130.62
667 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	1,753.45
668 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	25,326.00
717 State GEARUP	
4710 GEAR UP	18,541.49
718 State GEARUP	
4710 GEAR UP	20,049.11
768 Services for Significant Needs Students	
3610 Services for Significant Needs Students	10,000.00
778 IDEA, Part B, Children w/Disabilities	



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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
778 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	237,982.94
798 IDEA Preschool	
4570 IDEA Preschool	19,651.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,975,763.34

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

PRC Program Function Object	2008 Value
002 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	25,760.00
011 Catching the Dream	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
015 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
6XX Supplies and Materials	1,978.19
016 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
5XX Other Purchased Services	1,465.58
6XX Supplies and Materials	24,036.13
221X Improvement of Instruction Services	
5XX Other Purchased Services	4,966.22
6XX Supplies and Materials	4,489.20
016 Subtotal	34,957.13
017 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	3,929.20
2XX Personal Services - Employee Benefits	625.23
6XX Supplies and Materials	3,192.58
017 Subtotal	7,747.01
023 Roosevelt County Community Foundation Grant	



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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
023 Roosevelt County Community Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	301.71
025 OLC Students/SWS proceeds	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	23.94
029 Lesley University Rent	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	24,702.00
032 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
5XX Other Purchased Services	1,164.58
221X Improvement of Instruction Services	
5XX Other Purchased Services	839.67
<hr/>	
032 Subtotal	2,004.25
039 15th Judicial Youth Court	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	7,430.16
2XX Personal Services - Employee Benefits	1,172.54
5XX Other Purchased Services	4,400.30
21XX Support Services - Students	
6XX Supplies and Materials	10,490.27
<hr/>	
039 Subtotal	23,493.27
045 Exxon Mobile	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	448.90
079 Southside Target and Recycling	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,017.87
088 Alta Care Medicaid Reimb	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	331,894.63



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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
089 FP Tribes Parade Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	199.75
090 Poplar PSATT	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
6XX Supplies and Materials	2,741.00
094 State OTO Energy Cost Relief and Transportation	
363 OTO Energy Cost Relief & Transportation	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	8,072.59
096 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	3,296.76
2XX Personal Services - Employee Benefits	517.95
6XX Supplies and Materials	932.00
23XX Support Services - General Administration	
5XX Other Purchased Services	100.00
6XX Supplies and Materials	904.50
096 Subtotal	<hr/> 5,751.21
098 Indian Student Achievement Professional Developmen	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,404.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,096.00
098 Subtotal	<hr/> 7,500.00
102 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	9,440.00
128 Title VII, Indian Education	
413 Title VII Indian Education	
221X Improvement of Instruction Services	
5XX Other Purchased Services	265.37
6XX Supplies and Materials	5,808.69
222X Educational Media Services	
6XX Supplies and Materials	137,692.77



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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
128 Subtotal	143,766.83
148 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	87,069.16
2XX Personal Services - Employee Benefits	23,704.58
3XX Purchased Professional and Technical Services	0.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	25,404.95
148 Subtotal	136,178.69
168 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	9,247.34
2XX Personal Services - Employee Benefits	3,347.66
168 Subtotal	12,595.00
177 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	5,113.24
2XX Personal Services - Employee Benefits	767.32
25XX Support Services - Business	
1XX Personal Services - Salaries	563.65
2XX Personal Services - Employee Benefits	87.90
177 Subtotal	6,532.11
178 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	36,535.31
2XX Personal Services - Employee Benefits	5,751.91
6XX Supplies and Materials	14,691.26
25XX Support Services - Business	
1XX Personal Services - Salaries	3,074.48
2XX Personal Services - Employee Benefits	494.28
5XX Other Purchased Services	533.76
178 Subtotal	61,081.00
318 Title I, Part A, Improving Basic Programs	
494 Schoolwide Program	
1XXX Instruction	



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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
318 Title I, Part A, Improving Basic Programs	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	219,673.73
2XX Personal Services - Employee Benefits	75,322.71
6XX Supplies and Materials	66,170.70
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	525.00
2XX Personal Services - Employee Benefits	82.61
3XX Purchased Professional and Technical Services	75,152.43
5XX Other Purchased Services	4,820.77
	441,747.95
327 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	21,472.53
328 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	4,076.16
2XX Personal Services - Employee Benefits	628.29
6XX Supplies and Materials	40,821.76
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,580.00
5XX Other Purchased Services	10,750.94
6XX Supplies and Materials	2,144.60
	60,001.75
397 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2,993.00
398 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2,879.00
427 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	5,641.69
428 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	



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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
428 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	1,190.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,014.34
2XX Personal Services - Employee Benefits	1,144.35
3XX Purchased Professional and Technical Services	3,058.31
	12,407.00
428 Subtotal	
437 Demonstration grants for Indian Children	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	11,364.78
2XX Personal Services - Employee Benefits	3,436.58
3XX Purchased Professional and Technical Services	1,512.64
	16,314.00
437 Subtotal	
607 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	6,327.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	918.75
2XX Personal Services - Employee Benefits	136.35
	7,382.10
607 Subtotal	
608 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	6,439.00
637 Comprehensive School Reform	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
6XX Supplies and Materials	49,130.62
667 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	1,753.45
668 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	1,225.00



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

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

PRC Program Function Object	2008 Value
668 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
2XX Personal Services - Employee Benefits	194.73
3XX Purchased Professional and Technical Services	0.00
5XX Other Purchased Services	6,461.55
6XX Supplies and Materials	5,514.27
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	7,547.12
5XX Other Purchased Services	4,375.69
668 Subtotal	25,318.36
717 State GEARUP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	11,966.81
2XX Personal Services - Employee Benefits	1,834.83
6XX Supplies and Materials	1,809.53
25XX Support Services - Business	
1XX Personal Services - Salaries	2,542.10
2XX Personal Services - Employee Benefits	388.22
717 Subtotal	18,541.49
718 State GEARUP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	1,377.08
2XX Personal Services - Employee Benefits	218.40
5XX Other Purchased Services	3,570.40
6XX Supplies and Materials	5,872.68
25XX Support Services - Business	
1XX Personal Services - Salaries	7,403.79
2XX Personal Services - Employee Benefits	1,200.59
27XX Student Transportation Services	
1XX Personal Services - Salaries	342.01
2XX Personal Services - Employee Benefits	64.16
718 Subtotal	20,049.11
768 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8,624.97
2XX Personal Services - Employee Benefits	1,375.03



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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
768 Subtotal	10,000.00
778 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	179,710.00
2XX Personal Services - Employee Benefits	58,272.94
778 Subtotal	237,982.94
798 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	14,388.65
2XX Personal Services - Employee Benefits	5,263.08
798 Subtotal	19,651.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,808,892.80

Schedule Of Changes Worksheet

Beginning Fund Balance	144,719.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,975,763.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,808,892.80 (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)	311,589.62 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 State OTO Weatherization & Deferred Maintenance	0.00	25,760.00	-25,760.00
004 Data Systems Support	1,991.44	0.00	1,991.44
011 Catching the Dream	1,000.00	1,000.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 Johnson O'Malley (JOM)	1,978.19	1,978.19	0.00
016 Johnson O'Malley (JOM)	34,957.13	34,957.13	0.00
017 Johnson O'Malley (JOM)	7,747.01	7,747.01	0.00
018 Johnson O'Malley (JOM)	0.00	0.00	0.00
023 Roosevelt County Community Foundation Grant	500.00	301.71	198.29
025 OLC Students/SWS proceeds	1,525.00	23.94	1,501.06
026 Ceridian	12,980.31	0.00	12,980.31
029 Lesley University Rent	28,600.00	24,702.00	3,898.00
032 Medicaid	0.00	2,004.25	-2,004.25
033 Indian Land Tenure Grant	1,546.41	0.00	1,546.41
036 NS Computers for Ed	363.00	0.00	363.00
039 15th Judicial Youth Court	27,850.62	23,493.27	4,357.35
045 Exxon Mobile	500.00	448.90	51.10
050 Scholarships from GEARUP	500.00	0.00	500.00
055 Charolette Martin Foundation	10,000.00	0.00	10,000.00
079 Southside Target and Recycling	2,834.25	1,017.87	1,816.38
082 Northside Target and Recycling	148.29	0.00	148.29
087 Rentals/fines and fees	11,607.08	0.00	11,607.08
088 Alta Care Medicaid Reimb	331,894.63	331,894.63	0.00
089 FP Tribes Parade Donation	791.95	199.75	592.20
090 Poplar PSATT	2,877.48	2,741.00	136.48
094 State OTO Energy Cost Relief and Transportation	0.00	8,072.59	-8,072.59
096 State OTO Indian Education for All	5,983.17	5,751.21	231.96
098 Indian Student Achievement Professional Developmen	7,500.00	7,500.00	0.00
102 State OTO Capital Invest & Deferred Maintenance	97,774.78	9,440.00	88,334.78
103 State OTO FullTime Kindergarten Startup	62,445.96	0.00	62,445.96
128 Title VII, Indian Education	143,766.83	143,766.83	0.00
148 Title II, Part A, Teacher/Principal Train/Recruit	136,178.69	136,178.69	0.00
168 Title IV Safe and Drug-Free Schools	12,595.00	12,595.00	0.00
177 Title IV, Part B, 21st Century	6,532.11	6,532.11	0.00
178 Title IV, Part B, 21st Century	61,081.00	61,081.00	0.00
318 Title I, Part A, Improving Basic Programs	441,747.60	441,747.95	-0.35
327 Title I, Part A, Improvement Grants	21,472.53	21,472.53	0.00
328 Title I, Part A, Improvement Grants	60,001.75	60,001.75	0.00
397 Title V, Part A, Innovative Programs	2,993.00	2,993.00	0.00
398 Title V, Part A, Innovative Programs	2,879.00	2,879.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
427 Title III Part A English Language Acquisition	5,641.69	5,641.69	0.00
428 Title III Part A English Language Acquisition	12,407.00	12,407.00	0.00
437 Demonstration grants for Indian Children	16,314.00	16,314.00	0.00
607 Title II, Part D, Ed Technology	7,382.10	7,382.10	0.00
608 Title II, Part D, Ed Technology	6,439.00	6,439.00	0.00
637 Comprehensive School Reform	49,130.62	49,130.62	0.00
667 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	1,753.45	1,753.45	0.00
668 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	25,326.00	25,318.36	7.64
717 State GEARUP	18,541.49	18,541.49	0.00
718 State GEARUP	20,049.11	20,049.11	0.00
768 Services for Significant Needs Students	10,000.00	10,000.00	0.00
778 IDEA, Part B, Children w/Disabilities	237,982.94	237,982.94	0.00
798 IDEA Preschool	19,651.73	19,651.73	0.00
Total	1,975,763.34	1,808,892.80	166,870.54



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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	133.09	323.97
5300 Operating Transfers from Other Funds	3,778.56	9,317.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,911.65	9,641.95

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,835.16	2,510.52
23XX Support Services - General Administration		
1XX Personal Services - Salaries	76.71	3,879.81
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	214.38	1,050.86
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	108.56	514.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,234.81	7,955.89

Schedule Of Changes Worksheet

Beginning Fund Balance	19,429.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,641.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,955.89	(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)	21,115.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	202,768.28	194,190.11
1900 Other Revenue from Local Sources	0.00	348.00
4820 Federal Impact Aid - Title VIII	1,663,194.37	1,616,311.62
6100 Material Prior Period Revenue Adjustments	3,341.07	-90,692.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,869,303.72	1,720,156.92

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	75,575.98	35,366.72
2XX Personal Services - Employee Benefits	350,777.27	390,327.48
3XX Purchased Professional and Technical Services	1,161.03	175.16
4XX Purchased Property Services	15,263.73	23,628.44
5XX Other Purchased Services	6,478.65	12,322.17
6XX Supplies and Materials	116,547.74	104,026.08
7XX Property and Equipment Acquisition	20,284.06	13,979.99
21XX Support Services - Students		
1XX Personal Services - Salaries	30,733.10	42,654.30
2XX Personal Services - Employee Benefits	33,678.56	35,165.06
3XX Purchased Professional and Technical Services	1,380.02	800.49
4XX Purchased Property Services	0.00	36.48
5XX Other Purchased Services	855.59	337.13
6XX Supplies and Materials	7,718.75	9,865.27
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	50,143.16	30,396.55
2XX Personal Services - Employee Benefits	12,330.75	11,289.78
3XX Purchased Professional and Technical Services	0.00	160.00
5XX Other Purchased Services	7,822.50	9,967.49
6XX Supplies and Materials	0.00	228.00
222X Educational Media Services		
1XX Personal Services - Salaries	27,783.04	37,881.98
2XX Personal Services - Employee Benefits	23,783.92	15,592.39
5XX Other Purchased Services	357.92	375.51
6XX Supplies and Materials	11,201.39	13,233.77
23XX Support Services - General Administration		
1XX Personal Services - Salaries	44,805.72	36,789.25
2XX Personal Services - Employee Benefits	4,371.06	5,138.61
3XX Purchased Professional and Technical Services	10,614.68	7,049.96
5XX Other Purchased Services	7,368.59	39,514.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid 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			
			6XX Supplies and Materials	15,739.53	20,176.81
			810 Dues and Fees	6,780.88	10,402.38
			8XX Other Expenditures	3,826.61	4,256.05
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	15,565.36	10,000.00
			2XX Personal Services - Employee Benefits	1,414.59	15,903.94
			4XX Purchased Property Services	3,871.03	102.06
			5XX Other Purchased Services	30,132.53	19,417.28
			6XX Supplies and Materials	10,868.88	43,548.94
			810 Dues and Fees	1,185.00	1,325.04
		25XX Support Services - Business			
			1XX Personal Services - Salaries	57,155.76	67,306.25
			2XX Personal Services - Employee Benefits	11,090.17	14,154.95
			3XX Purchased Professional and Technical Services	4,742.06	58,957.97
			4XX Purchased Property Services	5,691.56	4,954.92
			5XX Other Purchased Services	12,914.14	16,682.44
			6XX Supplies and Materials	62,328.53	47,611.70
			810 Dues and Fees	456.98	200.23
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	254,072.23	243,709.12
			2XX Personal Services - Employee Benefits	107,721.00	103,232.50
			3XX Purchased Professional and Technical Services	9,109.83	6,200.00
			4XX Purchased Property Services	119,730.04	297,428.11
			5XX Other Purchased Services	34,927.13	2,371.77
			6XX Supplies and Materials	90,019.76	98,472.28
			7XX Property and Equipment Acquisition	0.00	63,690.25
			810 Dues and Fees	5,013.76	5,768.97
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,008.47	1,686.39
			2XX Personal Services - Employee Benefits	75.93	101.09
			4XX Purchased Property Services	0.00	388.81
			5XX Other Purchased Services	2,500.00	0.00
			6XX Supplies and Materials	0.00	203.13
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	22,915.66	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	873.78
			5XX Other Purchased Services	0.00	1,004.45
			6XX Supplies and Materials	2,932.09	7,595.47
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	9,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value	
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	26.34	28.98	
			3XX Purchased Professional and Technical Services	0.00	8,912.50	
		26XX	Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	2,000.00	0.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,339.43	2,914.65	
			4XX Purchased Property Services	13.20	183.15	
			6XX Supplies and Materials	1,840.58	1,908.17	
	420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction			
			1XX Personal Services - Salaries	307.63	0.00	
	456	IDEA, Part B, Children with Disabilities				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,640.00	0.00	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	2,061.09	1,192.03	
			2XX Personal Services - Employee Benefits	159.77	80.47	
			5XX Other Purchased Services	1,264.77	2,105.98	
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	2,030.32	3,235.16	
			2XX Personal Services - Employee Benefits	11.88	16.20	
			3XX Purchased Professional and Technical Services	3,224.26	2,850.00	
			6XX Supplies and Materials	533.31	8.68	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	1,959.30	2,536.49	
			2XX Personal Services - Employee Benefits	115.57	153.73	
			5XX Other Purchased Services	1,415.16	2,482.28	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	26,400.70	33,494.08	
			2XX Personal Services - Employee Benefits	1,987.62	2,873.62	
			3XX Purchased Professional and Technical Services	2,025.00	3,297.86	
			5XX Other Purchased Services	4,687.50	4,429.25	
			6XX Supplies and Materials	3,923.20	1,564.91	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	0.00	84,839.55	
			2XX Personal Services - Employee Benefits	0.00	1,059.58	
			4XX Purchased Property Services	0.00	480.00	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	0.00	160.20
6XX Supplies and Materials	48,481.96	8,087.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,864,275.31</u>	<u>2,221,925.17</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		5,360,083.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,720,156.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,221,925.17	(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	40,183.28		
Less Last Year	18,389.17		(4b)
		21,794.11	
			21,794.11 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,880,109.49	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,949.18	3,683.89
3281 State Technology Aid	19,035.26	3,709.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,984.44	7,393.85

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	85,893.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,393.85	(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)	93,287.26	(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	1,018.39	836.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,018.39	836.75

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	20,280.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	836.75	(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)	21,116.92	(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	1,594.30	1,318.08
6100 Material Prior Period Revenue Adjustments	24,997.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,591.30	1,318.08

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	31,890.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,318.08	(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)	33,208.86	(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	200.96	131.79
1114 District Levy - Pers Prop/Mobile Homes	3.77	1.62
1190 Penalties and Interest on Taxes	85.04	57.47
1510 Interest Earnings	80.01	67.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	369.78	257.99

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	1,997.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	257.99	(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)	2,255.79	(5)



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**** Recalculated ****

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	136,367.67	181,665.81
XX	39X 1XXX 112	Certified Teacher Staff Salaries	21,831.47	23,592.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	7,014.34
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	164,293.00	179,710.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	13,874.33	14,388.65
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,101,375.66	2,111,763.23
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,756.18	32,867.59
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	89,700.41	97,752.30
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	22,915.66	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	85,614.55
b. Related Services Block Grant Entitlement	28,536.20
c. Total Entitlements Subject to Reversion	114,150.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	151,820.50
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	509,581.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	311,601.29	0.00	0.00	0.00
280	1XXX	2XX	46,391.70	0.00	0.00	873.78
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,013.67	0.00	0.00	1,004.45
280	1XXX	6XX	0.00	0.00	0.00	7,595.47
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	96,045.04	0.00	0.00	9,000.00
280	21XX	2XX	24,355.38	0.00	0.00	28.98
280	21XX	3XX	0.00	0.00	0.00	8,912.50
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	407.57	0.00	0.00	0.00
280	21XX	6XX	2,352.09	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			482,166.74	0.00	0.00	27,415.18 509,581.92

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	127,268.00	-1.00	0.00	0.00	127,267.00
Buildings	3,843,339.00	7,401.00	26,056.00	0.00	3,876,796.00
Machinery and Equipment	695,107.00	56,217.00	26,441.00	0.00	777,765.00
Construction in Progress	6,063.00	-6,063.00	0.00	0.00	0.00
Totals at Historical Cost	4,671,777.00	57,554.00	52,497.00	0.00	4,781,828.00
Less Accumulated Depreciation For:					
Building Accum	1,664,538.00	1,438.00	72,693.00	0.00	1,738,669.00
Machinery and Equipment Accum	520,027.00	-16,478.00	54,604.00	0.00	558,153.00
Total Accumulated Depreciation	2,184,565.00	-15,040.00	127,297.00	0.00	2,296,822.00
Governmental Activities, Capital Assets, net	2,487,212.00	72,594.00	-74,800.00	0.00	2,485,006.00

* 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)	3,296.00	0.00	0.00
General Administration (23XX)	4,341.00	0.00	0.00
School Administration (24XX)	11,760.00	0.00	0.00
Financial Administration (25XX)	206.00	0.00	0.00
Operations and Maintenance (26XX)	70,549.00	0.00	0.00
Transportation (27XX)	31,379.00	0.00	0.00
Food Service (31XX)	1,709.00	0.00	0.00
Extracurricular (34XX, 35XX)	4,057.00	0.00	0.00
Total Depreciation for FY2008	127,297.00	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*							
Compensated Absences	59,177.00	0.00	0.00	0.00	59,177.00	0.00	0.00
Loans Payable	153,926.53	0.00	0.00	0.00	153,926.53	0.00	0.00
Total Governmental Activity Long-Term Liabilities	213,103.53	0.00	0.00	0.00	213,103.53	0.00	0.00

* 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.