



Trustees' Financial Summary

FY2007-08

Submit ID: 0026-38102324

02 Big Horn County
0026 Wyola Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Dick Reich

Phone #: (406) 343-2722

(Signature)

(Date)

Chair, Board of Trustees: Lois C. Howe

(Signature)

(Date)

County Superintendent: Sandy Watts

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
701	JOM Summer Program	LOCAL	FY 06-07	
702	Title I, Part A, Improving Basic Programs	FEDERAL	0200263107	84.010A
703	Homer A. & Mildred Scott Foundation	LOCAL		
704	Little Big Horn College	LOCAL		
705	State OTO Weatherization & Deferred Maintenance	STATE	OTO	state
706	State OTO Indian Education for All	STATE	OTO	state
707	Crow Tribe - Classroom Addition	LOCAL	OTO	
709	Title VII, Indian Education	FEDERAL	S060A060700	84.060
710	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A061736	84.358A
711	Title III Part A English Language Acquisition	FEDERAL	4307824107	84.365A
712	Ready-To-Go Grant	STATE	0200264607	
713	Quail Roost Foundation	LOCAL	OTO	
714	Women of St. Peter's	LOCAL	OTO	
715	Little Big Horn College (RSI Professional Dev)	LOCAL	OTO	
716	IDEA Part B	FEDERAL	020026772007	84.027
717	Title II, Part D, Ed Technology	FEDERAL	0200266007	84.318
718	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0200261407	84.367
801	Johnson O'Malley (JOM)	FEDERAL	FY 07-08	15.130
802	Crow Immersion Camp - Scott Foundation	LOCAL	OTO	
803	Title I, Part A, Improvement Grants	FEDERAL	0200266308	84.010
804	Title I, Part A, Improving Basic Programs	FEDERAL	0200263208	84.010A
805	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A071736	84.358A
806	Gifted and Talented	STATE	0200261308-N	State
807	The Libri Foundation	LOCAL	OTO	
808	Scott Leasing Account C/O Agri Leasing	LOCAL	OTO	
809	State OTO Indian Education for All	STATE	OTO	state
810	State OTO Capital Invest & Deferred Maintenance	STATE	OTO	state
811	State OTO FullTime Kindergarten Startup	STATE	OTO	state
812	Title III Part A English Language Acquisition	FEDERAL	4307824106	84.365A
813	Coal Board	LOCAL	OTO	
814	Title I, Part A, Improving Basic Programs	FEDERAL	0200263108	84.010A
816	Indian Student Achievement Prof. Dev.	STATE	0200264608	
817	K-12 Education Data Systems	STATE	OTO	
819	Foundation For Community Vitality	LOCAL	OTO	



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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)	23,963.08	36,010.70	56,507.48	1,062.94
02	Taxes Receivable - Real and Personal (120-149)	1,899.62	919.63	624.93	
03	Taxes Receivable - Protested (150-159)	2,812.52	1,882.46	980.67	
04	Receivables from Other Funds (160-179)			20,700.00	
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	28,675.22	38,812.79	78,813.08	1,062.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,712.14	2,802.09	1,605.60	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,712.14	2,802.09	1,605.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	23,963.08	36,010.70	77,207.48	1,062.94
52	TOTAL FUND BALANCE/EQUITY	23,963.08	36,010.70	77,207.48	1,062.94
53	TOTAL LIABILITIES AND FUND BALANCE	28,675.22	38,812.79	78,813.08	1,062.94



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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)		32,723.91	48,963.36	1,950.38
02	Taxes Receivable - Real and Personal (120-149)	4.14			15.49
03	Taxes Receivable - Protested (150-159)				26.22
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	4.14	32,723.91	48,963.36	1,992.09
LIABILITIES					
21	Payable to Other Funds (601-606)			1,926.37	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			710.61	
25	Deferred Revenue (680)	4.14			41.71
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4.14		2,636.98	41.71
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		32,723.91	46,326.38	1,950.38
52	TOTAL FUND BALANCE/EQUITY		32,723.91	46,326.38	1,950.38
53	TOTAL LIABILITIES AND FUND BALANCE	4.14	32,723.91	48,963.36	1,992.09



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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)			8,657.22	
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			8,657.22	
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)			8,657.22	
52	TOTAL FUND BALANCE/EQUITY			8,657.22	
53	TOTAL LIABILITIES AND FUND BALANCE			8,657.22	



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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)			156,345.21	75,000.00
04	Receivables from Other Funds (160-179)			1,926.37	
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			158,271.58	75,000.00
LIABILITIES					
21	Payable to Other Funds (601-606)			20,700.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			580.95	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			21,280.95	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			136,990.63	75,000.00
52	TOTAL FUND BALANCE/EQUITY			136,990.63	75,000.00
53	TOTAL LIABILITIES AND FUND BALANCE			158,271.58	75,000.00



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		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)				
02	Taxes Receivable - Real and Personal (120-149)		83.06		
03	Taxes Receivable - Protested (150-159)		99.56		
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		182.62		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		182.62		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		182.62		
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)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		182.62		



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



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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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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)			1,946.36	
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			1,946.36	
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			1,946.36	
52	TOTAL FUND BALANCE/EQUITY			1,946.36	
53	TOTAL LIABILITIES AND FUND BALANCE			1,946.36	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,063.59	23,617.92		
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	11,063.59	23,617.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	11,063.59	23,617.92		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	11,063.59	23,617.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,063.59	23,617.92		



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Balance Sheet

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



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



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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	57,414.53	64,611.64
1112 District Levy - Personal Property	971.92	709.73
1130 Tax Title and Property Sales	113.45	0.00
1190 Penalties and Interest on Taxes	141.75	263.51
3110 Direct State Aid	177,898.03	201,891.97
3111 Quality Educator	29,842.00	35,648.71
3112 At Risk Student	7,057.47	7,129.90
3113 Indian Education For All	1,366.80	1,570.80
3114 American Indian Achievement Gap	13,800.00	15,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,185.21	22,472.66
3120 State Guaranteed Tax Base Aid	98,860.44	116,753.98
3440 State HB20/SB417 Prop Tax Reimb	185.78	124.06
3444 State School Block Grant	13,450.39	13,552.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	414,287.77	480,129.57

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	284,142.04	173,964.44
2XX Personal Services - Employee Benefits	18,300.00	13,500.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	63,860.00	125,549.62
2XX Personal Services - Employee Benefits	2,470.00	5,500.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	26,855.61
2XX Personal Services - Employee Benefits	0.00	1,800.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	17,835.82	19,739.84
2XX Personal Services - Employee Benefits	1,200.00	300.00
3XX Purchased Professional and Technical Services	0.00	1,000.00
6XX Supplies and Materials	0.00	98.72
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	25,140.88	24,433.86
2XX Personal Services - Employee Benefits	1,700.00	1,800.00
999 Undistributed		
61XX Operating Transfers to Other Funds		



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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
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	75,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>414,648.74</u>	<u>469,542.09</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		13,375.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		480,129.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		469,542.09 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		23,963.08 (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	43,756.79	20,632.92
1112 District Levy - Personal Property	1,005.68	383.22
1130 Tax Title and Property Sales	20.45	0.00
1190 Penalties and Interest on Taxes	125.28	154.20
1900 Other Revenue from Local Sources	32.50	60.00
2220 County On-Schedule Trans Reimb	8,198.94	10,729.34
3210 State On-Schedule Trans Reimb	8,198.96	10,729.36
3440 State HB20/SB417 Prop Tax Reimb	140.62	37.78
3444 State School Block Grant	1,366.20	1,376.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,845.42	44,103.40

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		
1XX Personal Services - Salaries	37,469.93	43,466.36
2XX Personal Services - Employee Benefits	1,700.00	1,900.00
3XX Purchased Professional and Technical Services	350.00	0.00
5XX Other Purchased Services	1,051.24	725.45
6XX Supplies and Materials	23,491.59	13,085.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	64,062.76	59,177.04



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**02 Big Horn County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						51,084.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,103.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,177.04	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,010.70	(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	23,736.08	20,229.18
1112 District Levy - Personal Property	382.53	258.45
1130 Tax Title and Property Sales	49.60	0.00
1190 Penalties and Interest on Taxes	49.93	100.30
3440 State HB20/SB417 Prop Tax Reimb	76.98	38.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,295.12	20,626.33

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	56,581.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,626.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	77,207.48	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1611 National School Lunch Program	14,866.92	36,950.37
1621 Lunch Sales	1,222.90	3,849.07
1900 Other Revenue from Local Sources	328.44	22.64
4550 Federal Child Nutrition	31,169.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,587.48	40,822.08

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	2,714.27	4,923.75
4XX Purchased Property Services	532.64	0.00
5XX Other Purchased Services	1,507.49	1,471.78
6XX Supplies and Materials	40,715.47	36,587.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,469.87	42,983.28

Schedule Of Changes Worksheet

Beginning Fund Balance	3,224.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,822.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,983.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,062.94	(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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

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

Schedule Of Changes Worksheet

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



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

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

PRC Revenue	2007 Value	2008 Value
2240 County Retirement Distribution	100,000.00	110,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,000.00	110,000.00

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	56,309.86	46,904.21
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,874.29	20,552.78
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,699.98	10,957.22
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,353.32	6,676.80
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,044.72	6,853.67
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	127.78
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	276.47	470.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,304.78	4,515.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	94,863.42	97,058.02



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

Schedule Of Changes Worksheet

Beginning Fund Balance						19,781.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,058.02 (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)						32,723.91 (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
701 JOM Summer Program	
6100 Material Prior Period Revenue Adjustments	6,302.81
702 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	17,164.93
707 Crow Tribe - Classroom Addition	
1920 Contributions/Donations from Private Sources	50,000.00
709 Title VII, Indian Education	
4130 Title VII Indian Education	18,906.00
710 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,242.00
716 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	18,336.00
717 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	994.00
718 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,246.96
802 Crow Immersion Camp - Scott Foundation	
1920 Contributions/Donations from Private Sources	2,222.00
803 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	50,000.00
804 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	31,383.00
806 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,800.00
808 Scott Leasing Account C/O Agri Leasing	
1920 Contributions/Donations from Private Sources	100.00
809 State OTO Indian Education for All	
3650 OTO Indian Education for All	747.90
810 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	67,430.89
811 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	7,685.66
812 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	3,996.00
813 Coal Board	
3340 State Coal Board Grants	3,500.00
814 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	382.00
817 K-12 Education Data Systems	



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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
817 K-12 Education Data Systems	
3680 K-12 Education Data Systems	242.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	290,682.26

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

PRC Program Function Object	2008 Value
703 Homer A. & Mildred Scott Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,500.00
704 Little Big Horn College	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
705 State OTO Weatherization & Deferred Maintenance	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,461.49
7XX Property and Equipment Acquisition	9,789.51
705 Subtotal	11,251.00
706 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,189.90
707 Crow Tribe - Classroom Addition	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	12,426.78
2XX Personal Services - Employee Benefits	1,876.03
5XX Other Purchased Services	3,367.28
6XX Supplies and Materials	7,238.70
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	1,200.49
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,695.00
6XX Supplies and Materials	532.11
26XX Operation and Maintenance of Plant Services	



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

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

PRC Program Function Object	2008 Value
707 Crow Tribe - Classroom Addition	
410 Miscellaneous Federal Grants Direct from Feds	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	3,945.99
428 Title I, Part F, Comprehensive School Reform	
23XX Support Services - General Administration	
5XX Other Purchased Services	2,643.80
707 Subtotal	35,926.18
709 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	18,906.00
710 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,242.00
711 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	3,071.10
712 Ready-To-Go Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	200.00
6XX Supplies and Materials	1,613.64
712 Subtotal	1,813.64
713 Quail Roost Foundation	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	252.00
714 Women of St. Peter's	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
715 Little Big Horn College (RSI Professional Dev)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	725.00
2XX Personal Services - Employee Benefits	101.55
410 Miscellaneous Federal Grants Direct from Feds	



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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
715 Little Big Horn College (RSI Professional Dev)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	2,173.45
	3,000.00
715 Subtotal	
717 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	994.00
718 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	1,246.96
801 Johnson O'Malley (JOM)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	11,268.80
2XX Personal Services - Employee Benefits	1,433.88
3XX Purchased Professional and Technical Services	2,026.11
	14,728.79
801 Subtotal	
802 Crow Immersion Camp - Scott Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	100.00
6XX Supplies and Materials	2,122.00
	2,222.00
802 Subtotal	
803 Title I, Part A, Improvement Grants	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
1XX Personal Services - Salaries	11,123.05
2XX Personal Services - Employee Benefits	1,469.99
3XX Purchased Professional and Technical Services	500.00
5XX Other Purchased Services	8,601.03
6XX Supplies and Materials	28,305.93
	50,000.00
803 Subtotal	
804 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	43,144.66
2XX Personal Services - Employee Benefits	7,816.55



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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
804 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	234.33
	51,195.54
804 Subtotal	
805 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,500.00
5XX Other Purchased Services	155.00
	4,655.00
805 Subtotal	
806 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,003.50
5XX Other Purchased Services	796.50
	1,800.00
806 Subtotal	
808 Scott Leasing Account C/O Agri Leasing	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	100.00
809 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	747.90
810 State OTO Capital Invest & Deferred Maintenance	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	2,683.82
6XX Supplies and Materials	865.40
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	3,478.77
	7,027.99
810 Subtotal	
811 State OTO FullTime Kindergarten Startup	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	7,385.66
2XX Personal Services - Employee Benefits	300.00



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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
811 Subtotal	7,685.66
812 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	3,996.00
813 Coal Board	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	3,500.00
814 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,487.00
2XX Personal Services - Employee Benefits	1,622.00
5XX Other Purchased Services	382.00
814 Subtotal	8,491.00
816 Indian Student Achievement Prof. Dev.	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,819.30
817 K-12 Education Data Systems	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	242.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	249,104.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						4,748.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						290,682.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						249,104.07 (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)						46,326.38 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
701 JOM Summer Program	6,302.81	0.00	6,302.81
702 Title I, Part A, Improving Basic Programs	17,164.93	0.00	17,164.93
703 Homer A. & Mildred Scott Foundation	0.00	1,500.00	-1,500.00
704 Little Big Horn College	0.00	500.00	-500.00
705 State OTO Weatherization & Deferred Maintenance	0.00	11,251.00	-11,251.00
706 State OTO Indian Education for All	0.00	3,189.90	-3,189.90
707 Crow Tribe - Classroom Addition	50,000.00	35,926.18	14,073.82
709 Title VII, Indian Education	18,906.00	18,906.00	0.00
710 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	8,242.00	8,242.00	0.00
711 Title III Part A English Language Acquisition	0.00	3,071.10	-3,071.10
712 Ready-To-Go Grant	0.00	1,813.64	-1,813.64
713 Quail Roost Foundation	0.00	252.00	-252.00
714 Women of St. Peter's	0.00	1,000.00	-1,000.00
715 Little Big Horn College (RSI Professional Dev)	0.00	3,000.00	-3,000.00
716 IDEA Part B	18,336.00	0.00	18,336.00
717 Title II, Part D, Ed Technology	994.00	994.00	0.00
718 Title II, Part A, Teacher/Principal Train/Recruit	1,246.96	1,246.96	0.00
801 Johnson O'Malley (JOM)	0.00	14,728.79	-14,728.79
802 Crow Immersion Camp - Scott Foundation	2,222.00	2,222.00	0.00
803 Title I, Part A, Improvement Grants	50,000.00	50,000.00	0.00
804 Title I, Part A, Improving Basic Programs	31,383.00	51,195.54	-19,812.54
805 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	0.00	4,655.00	-4,655.00



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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
806 Gifted and Talented	1,800.00	1,800.00	0.00
808 Scott Leasing Account C/O Agri Leasing	100.00	100.00	0.00
809 State OTO Indian Education for All	747.90	747.90	0.00
810 State OTO Capital Invest & Deferred Maintenance	67,430.89	7,027.99	60,402.90
811 State OTO FullTime Kindergarten Startup	7,685.66	7,685.66	0.00
812 Title III Part A English Language Acquisition	3,996.00	3,996.00	0.00
813 Coal Board	3,500.00	3,500.00	0.00
814 Title I, Part A, Improving Basic Programs	382.00	8,491.00	-8,109.00
816 Indian Student Achievement Prof. Dev.	0.00	1,819.30	-1,819.30
817 K-12 Education Data Systems	242.11	242.11	0.00
Total	290,682.26	249,104.07	41,578.19



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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	8.47	723.85
1112 District Levy - Personal Property	7.18	3.98
1190 Penalties and Interest on Taxes	0.94	0.74
3440 State HB20/SB417 Prop Tax Reimb	0.00	1.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16.59	730.01

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

PRC Program Function Object	2007 Value	2008 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,485.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,485.87

Schedule Of Changes Worksheet

Beginning Fund Balance	2,706.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	730.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,485.87	(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)
	1,950.38	(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
1910 Rentals	5,365.00	15,092.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,365.00	15,092.61

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		
5XX Other Purchased Services	714.20	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,976.19	5,272.18
6XX Supplies and Materials	1,431.48	5,951.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,121.87	11,223.89

Schedule Of Changes Worksheet

Beginning Fund Balance	4,788.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,092.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,223.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,657.22	(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	9,193.95	7,188.99
1900 Other Revenue from Local Sources	21,063.25	7,412.12
4820 Federal Impact Aid - Title VIII	350,032.38	444,459.54
6100 Material Prior Period Revenue Adjustments	20,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	400,789.58	459,060.65

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	77,955.10	81,183.90
2XX Personal Services - Employee Benefits	9,305.11	13,824.34
5XX Other Purchased Services	1,273.02	1,140.99
6XX Supplies and Materials	16,354.86	16,567.84
8XX Other Expenditures	0.00	9,866.00
222X Educational Media Services		
6XX Supplies and Materials	700.00	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	63,299.87	48,887.74
5XX Other Purchased Services	11,997.31	3,803.03
6XX Supplies and Materials	3,173.89	1,759.71
810 Dues and Fees	2,072.00	0.00
8XX Other Expenditures	0.00	31.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	24,183.01	1,280.81
2XX Personal Services - Employee Benefits	3,243.38	112.24
5XX Other Purchased Services	44.50	0.00
6XX Supplies and Materials	4,397.79	11,605.59
7XX Property and Equipment Acquisition	6,267.93	0.00
810 Dues and Fees	1,876.01	0.00
8XX Other Expenditures	0.00	175.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	2,435.00	0.00
6XX Supplies and Materials	367.23	2,053.86
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	75,584.61	43,271.44
2XX Personal Services - Employee Benefits	9,923.89	5,841.98
4XX Purchased Property Services	38,181.28	28,266.88
5XX Other Purchased Services	23,621.00	21,226.00
6XX Supplies and Materials	30,595.44	43,212.87



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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			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	20,722.26
			2XX Personal Services - Employee Benefits	0.00	3,815.94
			3XX Purchased Professional and Technical Services	4,571.95	0.00
			6XX Supplies and Materials	24.72	0.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	0.00	500.00
			2XX Personal Services - Employee Benefits	0.00	43.82
			5XX Other Purchased Services	79.86	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	2,000.00	3,500.00
			2XX Personal Services - Employee Benefits	127.64	306.71
			3XX Purchased Professional and Technical Services	0.00	100.00
			6XX Supplies and Materials	633.85	3,177.73
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	59.12	118.24
			2XX Personal Services - Employee Benefits	3.78	10.36
			6XX Supplies and Materials	0.00	4,026.68
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	1,179.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				415,532.45	370,432.96



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

Schedule Of Changes Worksheet

Beginning Fund Balance						48,362.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						459,060.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						370,432.96 (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)						136,990.63 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 27 - Litigation Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
5300 Operating Transfers from Other Funds	0.00	75,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	75,000.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	75,000.00	(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
3281 State Technology Aid	2,517.61	535.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,517.61	535.87

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		
3XX Purchased Professional and Technical Services	3,815.06	0.00
6XX Supplies and Materials	5,082.34	0.00
25XX Support Services - Business		
6XX Supplies and Materials	0.00	1,412.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,897.40	1,412.20

Schedule Of Changes Worksheet

Beginning Fund Balance	876.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	535.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,412.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (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
1900 Other Revenue from Local Sources	40.00	0.00
3445 State Combined Fund School Block Grant	3,610.30	3,637.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,650.30	3,637.74

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	3,684.04
23XX Support Services - General Administration		
6XX Supplies and Materials	1,906.91	949.09
24XX Support Services - School Administration		
5XX Other Purchased Services	2,500.00	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	800.00
6XX Supplies and Materials	0.00	4,416.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,406.91	9,849.33

Schedule Of Changes Worksheet

Beginning Fund Balance	6,211.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,637.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,849.33	(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)		0.00 (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	109.74	39.25
1112 District Levy - Personal Property	78.55	0.00
1130 Tax Title and Property Sales	19.72	0.00
1190 Penalties and Interest on Taxes	16.50	10.52
1900 Other Revenue from Local Sources	518.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	743.13	49.77

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	250.00	7,256.57
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	7,628.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,878.00	7,256.57

Schedule Of Changes Worksheet

Beginning Fund Balance	7,206.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,256.57	(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)
		(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	5,701.86	0.00
1XXX Revenues from Student Activities	0.00	2,339.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,701.86	2,339.35

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	5,256.93	2,338.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,256.93	2,338.81

Schedule Of Changes Worksheet

Beginning Fund Balance	1,945.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,339.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,338.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,946.36	(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	17,835.82	40,462.10
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	3,071.10
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	16,906.83	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	400,094.94	340,695.06
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	6,788.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	18,289.33	21,135.34
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	7,628.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,079.53
b. Related Services Block Grant Entitlement	3,692.92
c. Total Entitlements Subject to Reversion	14,772.45

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)]	19,647.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	45,676.76
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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,739.84	0.00	0.00	20,722.26	
280	1XXX	2XX	300.00	0.00	0.00	3,815.94	
280	1XXX	3XX	1,000.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	98.72	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			21,138.56	0.00	0.00	24,538.20	45,676.76

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

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



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	16,111.03	0.00	0.00	0.00	16,111.03
Buildings	999,792.20	0.00	0.00	0.00	999,792.20
Machinery and Equipment	244,462.88	0.00	0.00	0.00	244,462.88
Totals at Historical Cost	1,260,366.11	0.00	0.00	0.00	1,260,366.11
Governmental Activities, Capital Assets, net	1,260,366.11	0.00	0.00	0.00	1,260,366.11

* 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
Total Depreciation for FY2008			

*** 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	13,161.61	0.00	0.00	1,840.32	11,321.29	0.00	11,321.29
Total Governmental Activity Long-Term Liabilities	13,161.61	0.00	0.00	1,840.32	11,321.29	0.00	11,321.29

* 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.