



Trustees' Financial Summary

FY2007-08

Submit ID: 0503-83916913

25 Lewis & Clark County
0503 Augusta H S

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: Connie Reynolds

Phone #: (406) 562-3384

(Signature)

(Date)

Chair, Board of Trustees: Sarah Howe-Cobb

(Signature)

(Date)

County Superintendent: Marsha Davis

(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 #
038	Insectaria 08	LOCAL	local	
100	Kenck money for lawn mower	LOCAL	local	
128	Small Rural Schools	FEDERAL	federal	unknown
138	08 Indian Ed For All	STATE	state	
178	Surplus Auction Proceeds	LOCAL	local	
207	Title I Part A	FEDERAL	2505023106	unknown
208	Title I A	FEDERAL	2505032107	unknown
307	reimbursement for attendance	LOCAL	local	
338	Microsoft	LOCAL	local	
518	Carl Perkins	STATE	state	
566	PartB 07	STATE	state	
568	Part B	STATE	state	
606	OTO Energy Relief	STATE	State	
608	08 Capital Investment & Deferred Maintenance	STATE	state	
688	K-12 Education Data Systems	STATE	state	
708	Full Time Kindergarten	STATE	state	
789	State Career & Tech	STATE	state	
841	Oscar Kenck Foundation	LOCAL		
842	Pepsi	LOCAL		
843	Gelsinger	LOCAL		
845	3 Rivers Banner	LOCAL		



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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)	60,460.04	10,232.88	35,992.69	3,566.91
02	Taxes Receivable - Real and Personal (120-149)	5,169.40	818.47	387.19	
03	Taxes Receivable - Protested (150-159)	25,788.63	2,729.85	1,438.67	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,910.15
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	91,418.07	13,781.20	37,818.55	7,477.06
LIABILITIES					
21	Payable to Other Funds (601-606)	255.08			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,958.03	3,548.32	1,825.86	3,910.15
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	31,213.11	3,548.32	1,825.86	3,910.15
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	41,626.38	266.59		
48	Fund Balance for Budget (961-970)	18,578.58	9,966.29	35,992.69	3,566.91
52	TOTAL FUND BALANCE/EQUITY	60,204.96	10,232.88	35,992.69	3,566.91
53	TOTAL LIABILITIES AND FUND BALANCE	91,418.07	13,781.20	37,818.55	7,477.06



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		32,827.93	39,903.99	
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)			15,989.11	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		32,827.93	55,893.10	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		6,766.62		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		6,766.62		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		26,061.31	55,893.10	
52	TOTAL FUND BALANCE/EQUITY		26,061.31	55,893.10	
53	TOTAL LIABILITIES AND FUND BALANCE		32,827.93	55,893.10	



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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)	-751.10		6,737.18	2,244.67
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				255.08
05	Due From Other Governments (180)	2,080.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,328.90		6,737.18	2,499.75
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)	35.99			
48	Fund Balance for Budget (961-970)	1,292.91		6,737.18	2,499.75
52	TOTAL FUND BALANCE/EQUITY	1,328.90		6,737.18	2,499.75
53	TOTAL LIABILITIES AND FUND BALANCE	1,328.90		6,737.18	2,499.75



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		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)	412.08	1,477.94		
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	412.08	1,477.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	412.08	1,477.94		
52	TOTAL FUND BALANCE/EQUITY	412.08	1,477.94		
53	TOTAL LIABILITIES AND FUND BALANCE	412.08	1,477.94		



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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)	20.00	26,045.97		
02	Taxes Receivable - Real and Personal (120-149)		988.78		
03	Taxes Receivable - Protested (150-159)		1,221.03		
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	20.00	28,255.78		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,209.81		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,209.81		
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)	20.00	26,045.97		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20.00	26,045.97		
53	TOTAL LIABILITIES AND FUND BALANCE	20.00	28,255.78		



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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)	25,946.06		73,807.43	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	300.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,246.06		73,807.43	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			3,910.15	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	300.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	300.00		3,910.15	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	25,946.06		69,897.28	
52	TOTAL FUND BALANCE/EQUITY	25,946.06		69,897.28	
53	TOTAL LIABILITIES AND FUND BALANCE	26,246.06		73,807.43	



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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)				
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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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
1110 District Tax Levy	175,572.15	148,321.05
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	79.04
1190 Penalties and Interest on Taxes	324.62	311.18
1510 Interest Earnings	2,277.02	3,086.43
3110 Direct State Aid	214,873.79	212,970.02
3111 Quality Educator	15,630.00	23,726.34
3112 At Risk Student	2,082.31	232.87
3113 Indian Education For All	897.60	836.40
3115 State Spec Ed Allowable Cost Pymt to Districts	19,599.18	20,074.72
3120 State Guaranteed Tax Base Aid	63,702.96	80,115.00
3440 State HB20/SB417 Prop Tax Reimb	729.44	336.36
3444 State School Block Grant	14,479.35	14,589.39
6100 Material Prior Period Revenue Adjustments	-3,342.89	-5,345.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	506,825.53	499,333.55

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	178,884.48	183,452.90
2XX Personal Services - Employee Benefits	31,439.87	30,688.28
3XX Purchased Professional and Technical Services	6,568.36	8,240.32
4XX Purchased Property Services	612.43	971.58
5XX Other Purchased Services	1,273.92	1,430.47
6XX Supplies and Materials	19,507.46	13,263.45
8XX Other Expenditures	481.30	256.75
21XX Support Services - Students		
1XX Personal Services - Salaries	1,116.00	1,500.00
2XX Personal Services - Employee Benefits	7.74	9.64
22XX Educational Media Services		
810 Dues and Fees	167.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	11,487.72	11,950.47
2XX Personal Services - Employee Benefits	1,827.63	1,733.83
3XX Purchased Professional and Technical Services	2,148.00	5,615.20
4XX Purchased Property Services	81.00	0.00
5XX Other Purchased Services	1,223.78	816.12
6XX Supplies and Materials	502.49	290.86
810 Dues and Fees	0.00	175.00
24XX Support Services - School Administration		



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	27,907.55	14,499.96
			2XX Personal Services - Employee Benefits	3,631.69	2,819.01
			3XX Purchased Professional and Technical Services	1,660.48	1,803.03
			4XX Purchased Property Services	114.50	0.00
			5XX Other Purchased Services	1,418.85	9,749.10
			6XX Supplies and Materials	336.36	1,032.99
			810 Dues and Fees	129.44	220.00
			8XX Other Expenditures	172.85	585.68
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	14,457.55	18,726.51
			2XX Personal Services - Employee Benefits	1,362.99	759.19
			3XX Purchased Professional and Technical Services	446.83	958.31
			4XX Purchased Property Services	37,740.42	60,827.65
			5XX Other Purchased Services	6,037.13	93.29
			6XX Supplies and Materials	7,918.97	6,231.57
			7XX Property and Equipment Acquisition	11,000.00	10,500.00
			810 Dues and Fees	78.50	108.00
			8XX Other Expenditures	3,510.00	492.95
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	905.03	0.00
			850 Interest on Debt	21.67	0.00
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	42,213.44	33,422.65
			2XX Personal Services - Employee Benefits	8,247.34	12,416.57
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	0.00	633.07
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	14,559.10	15,896.50
			2XX Personal Services - Employee Benefits	180.80	170.54
			3XX Purchased Professional and Technical Services	75.00	75.00
			4XX Purchased Property Services	84.75	772.85
			5XX Other Purchased Services	1,324.71	960.76
			6XX Supplies and Materials	3,858.92	2,800.18
			810 Dues and Fees	500.00	132.00
			8XX Other Expenditures	132.00	537.50
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	21,109.50	29,960.40
			2XX Personal Services - Employee Benefits	665.75	610.78
			4XX Purchased Property Services	1,986.28	371.40



Trustees' Financial Summary

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25 Lewis & Clark County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Program Function Object	2007 Value	2008 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
5XX Other Purchased Services	2,059.94	945.97
6XX Supplies and Materials	10,887.82	6,522.80
8XX Other Expenditures	2,365.00	3,000.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	9,795.18	12,952.11
2XX Personal Services - Employee Benefits	845.98	1,056.10
4XX Purchased Property Services	12.67	0.00
5XX Other Purchased Services	258.30	0.00
6XX Supplies and Materials	4,394.78	561.18
8XX Other Expenditures	35.00	0.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	4,241.87	255.08
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	7,008.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	506,014.12	520,864.48

Schedule Of Changes Worksheet

Beginning Fund Balance					50,710.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					499,333.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					520,864.48	(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	41,626.38	Less Last Year	10,601.42	(4b)	31,024.96	
					31,024.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,204.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	6,543.39	23,601.41
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2.87
1190 Penalties and Interest on Taxes	23.17	21.99
1510 Interest Earnings	218.70	426.51
1900 Other Revenue from Local Sources	68.07	0.00
2220 County On-Schedule Trans Reimb	9,627.95	9,070.99
3210 State On-Schedule Trans Reimb	9,627.95	9,070.99
3440 State HB20/SB417 Prop Tax Reimb	655.94	30.23
3444 State School Block Grant	655.94	660.93
3460 Montana Oil and Gas Tax	0.00	1,350.04
6100 Material Prior Period Revenue Adjustments	-751.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,669.93	44,235.96

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	14,499.96
2XX Personal Services - Employee Benefits	0.00	2,819.01
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	674.13	1,008.79
2XX Personal Services - Employee Benefits	237.24	277.88
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,753.66	8,750.98
2XX Personal Services - Employee Benefits	2,250.23	894.80
3XX Purchased Professional and Technical Services	326.75	70.00
4XX Purchased Property Services	1,513.93	1,447.11
5XX Other Purchased Services	9,308.03	7,893.50
6XX Supplies and Materials	2,775.93	2,780.21
810 Dues and Fees	0.00	135.00
8XX Other Expenditures	22.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,861.90	40,577.24



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,307.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,235.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,577.24	(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	266.59	Less Last Year	0.00	(4b)		266.59	
						266.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,232.88	(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
1110 District Tax Levy	6,496.73	11,167.83
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2.92
1190 Penalties and Interest on Taxes	12.74	14.40
1510 Interest Earnings	1,564.16	1,552.82
3440 State HB20/SB417 Prop Tax Reimb	24.50	18.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,098.13	12,756.53

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	32,318.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,318.28	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	23,236.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,756.53	(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)	35,992.69	(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	0.00	6,163.37
1621 Lunch Sales	4,932.83	0.00
1900 Other Revenue from Local Sources	66.95	0.00
3220 State Food Services Match	0.00	39.77
4550 Federal Child Nutrition	20,115.18	19,059.82
5200 Sale or Compensation for Loss of Assets	350.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,465.15	25,262.96

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	12,312.23	110.50
2XX Personal Services - Employee Benefits	2,766.57	0.69
3XX Purchased Professional and Technical Services	0.00	849.00
4XX Purchased Property Services	126.97	412.28
5XX Other Purchased Services	47.72	148.29
6XX Supplies and Materials	8,939.58	17,129.27
810 Dues and Fees	60.00	95.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,253.07	18,745.03

Schedule Of Changes Worksheet

Beginning Fund Balance	-2,951.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,262.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,745.03	(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)
	3,566.91	(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	1,564.17	1,363.96
2240 County Retirement Distribution	49,261.87	54,711.61
6100 Material Prior Period Revenue Adjustments	4.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,830.33	56,075.57

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		
2XX Personal Services - Employee Benefits	21,076.84	27,584.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	89.96	120.76
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,656.37	1,724.81
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,274.50	4,500.72
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,342.85	1,662.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,066.18	1,202.50
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,991.88	4,777.29
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,654.62	0.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,060.21	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,220.34	2,432.23
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,496.37	4,154.42
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,990.65	1,051.51



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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
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	6,766.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,920.77	55,978.10

Schedule Of Changes Worksheet

Beginning Fund Balance	25,963.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,075.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,978.10	(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)	26,061.31	(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
038 Insectaria 08	
1900 Other Revenue from Local Sources	8,995.06
100 Kenck money for lawn mower	
1900 Other Revenue from Local Sources	5,000.00
128 Small Rural Schools	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	15,989.11
138 08 Indian Ed For All	
3650 OTO Indian Education for All	500.00
178 Surplus Auction Proceeds	
1900 Other Revenue from Local Sources	1,159.00
207 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	0.70
307 reimbursement for attendance	
1900 Other Revenue from Local Sources	479.56
338 Microsoft	
1900 Other Revenue from Local Sources	1,096.84
518 Carl Perkins	
4520 Carl Perkins (Federal Vo-Ed) - Competitive	3,383.00
568 Part B	
4560 IDEA, Part B, Children with Disabilities	2,380.00
606 OTO Energy Relief	
6100 Material Prior Period Revenue Adjustments	-886.51
608 08 Capital Investment & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	33,715.44
688 K-12 Education Data Systems	
3680 K-12 Education Data Systems	126.17
789 State Career & Tech	
3900 State Career & Technical Ed Entitlement	1,848.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,786.37

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

PRC Program Function Object	2008 Value
038 Insectaria 08	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2,978.06
2XX Personal Services - Employee Benefits	1,009.74



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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
038 Insectaria 08	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	20.00
4XX Purchased Property Services	574.23
5XX Other Purchased Services	187.40
6XX Supplies and Materials	934.03
	5,703.46
038 Subtotal	
100 Kenck money for lawn mower	
890 Other Community Services	
33XX Community Services	
7XX Property and Equipment Acquisition	5,000.00
128 Small Rural Schools	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	7,813.62
2XX Personal Services - Employee Benefits	3,683.35
3XX Purchased Professional and Technical Services	2,355.00
5XX Other Purchased Services	320.52
6XX Supplies and Materials	248.62
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1,568.00
	15,989.11
128 Subtotal	
178 Surplus Auction Proceeds	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	194.97
518 Carl Perkins	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,383.00
566 PartB 07	
456 IDEA, Part B, Children with Disabilities	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	3,910.00
568 Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,200.00
2XX Personal Services - Employee Benefits	180.00



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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
568 Subtotal	2,380.00
608 08 Capital Investment & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
31XX Food Services	
7XX Property and Equipment Acquisition	1,550.00
789 State Career & Tech	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	151.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	232.60
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
8XX Other Expenditures	388.00
789 Subtotal	771.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,882.14

Schedule Of Changes Worksheet

Beginning Fund Balance	20,988.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,786.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,882.14	(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)	55,893.10	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
038 Insectaria 08	8,995.06	5,703.46	3,291.60



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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
100 Kenck money for lawn mower	5,000.00	5,000.00	0.00
128 Small Rural Schools	15,989.11	15,989.11	0.00
138 08 Indian Ed For All	500.00	0.00	500.00
178 Surplus Auction Proceeds	1,159.00	194.97	964.03
207 Title I Part A	0.70	0.00	0.70
307 reimbursement for attendance	479.56	0.00	479.56
338 Microsoft	1,096.84	0.00	1,096.84
518 Carl Perkins	3,383.00	3,383.00	0.00
566 PartB 07	0.00	3,910.00	-3,910.00
568 Part B	2,380.00	2,380.00	0.00
606 OTO Energy Relief	-886.51	0.00	-886.51
608 08 Capital Investment & Deferred Maintenance	33,715.44	1,550.00	32,165.44
688 K-12 Education Data Systems	126.17	0.00	126.17
789 State Career & Tech	1,848.00	771.60	1,076.40
Total	73,786.37	38,882.14	34,904.23



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

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

PRC Revenue	2007 Value	2008 Value
1982 Summer Session - Driver's Education Fees	1,650.00	2,100.00
3260 State Driver's Education Reimbursement	0.00	2,209.85
6100 Material Prior Period Revenue Adjustments	0.00	800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,650.00	5,109.85

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	2,814.00	2,436.00
2XX Personal Services - Employee Benefits	377.16	385.87
3XX Purchased Professional and Technical Services	145.00	145.00
4XX Purchased Property Services	40.00	24.50
5XX Other Purchased Services	0.00	212.18
6XX Supplies and Materials	498.54	641.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,874.70	3,845.51

Schedule Of Changes Worksheet

Beginning Fund Balance	28.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,109.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,845.51	(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 35.99 Less Last Year 0.00 (4b)	35.99	
		35.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,328.90	(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	1,500.00	1,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,500.00	1,350.00

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	70.00	0.00
6XX Supplies and Materials	48.82	363.89
8XX Other Expenditures	70.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	188.82	363.89

Schedule Of Changes Worksheet

Beginning Fund Balance	5,751.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,350.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	363.89	(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)	6,737.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	83.29	123.34
5300 Operating Transfers from Other Funds	4,241.87	255.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,325.16	378.42

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		
1XX Personal Services - Salaries	6,261.25	77.51
2XX Personal Services - Employee Benefits	549.17	5.97
27XX Student Transportation Services		
1XX Personal Services - Salaries	358.23	0.00
2XX Personal Services - Employee Benefits	31.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,200.07	83.48

Schedule Of Changes Worksheet

Beginning Fund Balance	2,204.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	378.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83.48	(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)	2,499.75	(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	2,807.42	514.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,807.42	514.89

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	199.00	0.00
6XX Supplies and Materials	547.36	2,112.52
810 Dues and Fees	0.00	135.00
8XX Other Expenditures	119.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	865.81	2,247.52

Schedule Of Changes Worksheet

Beginning Fund Balance	2,144.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		514.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,247.52 (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)		412.08 (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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,477.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,477.94	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	1,269.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,269.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	20.00	(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)		20.00 (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
1110 District Tax Levy	7,625.95	7,073.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3.42
1190 Penalties and Interest on Taxes	15.36	15.17
1510 Interest Earnings	1,476.77	1,130.14
3440 State HB20/SB417 Prop Tax Reimb	18.55	8.88
3445 State Combined Fund School Block Grant	748.91	754.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,885.54	8,985.39

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	2,621.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,621.85	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	17,060.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,985.39	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	26,045.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
841 Oscar Kenck Foundation		
1900 Other Revenue from Local Sources	0.00	13,323.22
1920 Contributions/Donations from Private Sources	0.00	20,750.00
841 Subtotal	0.00	34,073.22
842 Pepsi		
1900 Other Revenue from Local Sources	0.00	600.00
843 Gelsinger		
1900 Other Revenue from Local Sources	0.00	322.84
1920 Contributions/Donations from Private Sources	0.00	200.00
843 Subtotal	0.00	522.84
845 3 Rivers Banner		
1920 Contributions/Donations from Private Sources	0.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	35,696.06

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

PRC Program Function Object	2007 Value	2008 Value
841 Oscar Kenck Foundation		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	9,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,750.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Schedule Of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,696.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,750.00	(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)						25,946.06	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	912.30	446.73
1700 Student Extracurricular Activity Receipts	95,844.22	106,426.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,756.52	106,873.33

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	72,145.57	121,072.62
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	601.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,145.57	121,673.98

Schedule Of Changes Worksheet

Beginning Fund Balance	84,697.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,873.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	121,673.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	69,897.28	(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	26,203.20	9,045.94
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	175,262.04	177,612.30
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,463.60	3,445.42
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	499.51	279.27
XX	XXX 26XX 41X	Energy Utility Services	23,078.50	22,499.46
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	11,623.35	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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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,755.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,755.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,918.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,288.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,472.29
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	33,422.65	0.00	0.00	0.00
280	1XXX	2XX	12,416.57	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	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	633.07	0.00	0.00	0.00
Totals			46,472.29	0.00	0.00	46,472.29

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 Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	341,758.00	0.00	0.00	0.00	341,758.00
Machinery and Equipment	186,920.00	0.00	9,300.00	0.00	196,220.00
Totals at Historical Cost	533,243.00	0.00	9,300.00	0.00	542,543.00
Less Accumulated Depreciation For:					
Improvement Accum	456.00	0.00	0.00	0.00	456.00
Building Accum	143,684.00	0.00	0.00	0.00	143,684.00
Machinery and Equipment Accum	56,526.00	0.00	0.00	0.00	56,526.00
Total Accumulated Depreciation	200,666.00	0.00	0.00	0.00	200,666.00
Governmental Activities, Capital Assets, net	332,577.00	0.00	9,300.00	0.00	341,877.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,270.00	0.00	0.00
Operations and Maintenance (26XX)	3,955.00	0.00	0.00
Transportation (27XX)	3,909.50	0.00	0.00
Food Service (31XX)	155.00	0.00	0.00
Total Depreciation for FY2008	12,289.50	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	7,071.73	123.34	0.00	-4,528.36	2,499.75	2,499.75	0.00
Total Governmental Activity Long-Term Liabilities	7,071.73	123.34	0.00	-4,528.36	2,499.75	2,499.75	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.