



# Trustees' Financial Summary

FY2007-08

Submit ID: 0244-19217446

**13 Fallon County  
0244 Baker K-12 Schools**

**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:** Elaine Stanhope

**Phone #:** (406) 778-2577

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

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

**Chair, Board of Trustees:** Delbert Espinosa

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

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

**County Superintendent:** Brenda J. Wood

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

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

## Software

Accounting Package: Computer Software Associates

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 #
008	Girl Scout Grant	LOCAL	13-0244-008	
018	K-12 Ed Data Systems	STATE	13-0244	
068	Capital Invest and Def Maint	STATE	13-0244	
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
102	Cenex Grant	LOCAL		
103	Exxon Grant	LOCAL		
105	Big Sky Games Grant	LOCAL	13-0244-105	
106	Blue Rock Grant	LOCAL		
111	BIG CountrySpecial Education Coop	LOCAL	SPEECH	
145	ESEA Title II, Part A	FEDERAL	1302441407	84.367A
146	Title II Part A	FEDERAL	1302441408	84.367
165	ESEA Title IV Part A	FEDERAL	1302441607	84.186A
308	Gifted and Talented	STATE	13-0244	State
311	ESEA Title I Part A	FEDERAL	1302443108	84.010A
367	OTO Indian Ed for All	STATE	13-0244	
368	Indian Ed For All -08	STATE	13-0244	
414	Small Rural Schools Achievement Program	FEDERAL	S358A070519	84.358A
415	Small, Rural School Achievement	FEDERAL	S358A060519	84.358A
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
678	FT Kindergarten	STATE	13-0244	
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,701,026.17	1,214,894.87	64,707.98	727.15
02	Taxes Receivable - Real and Personal (120-149)	2,231.71	244.44	2.43	
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)				7,314.84
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,703,257.88	1,215,139.31	64,710.41	8,041.99
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,231.71	244.44	2.43	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,231.71	244.44	2.43	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				7,314.84
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,701,026.17	1,214,894.87	64,707.98	727.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,701,026.17	1,214,894.87	64,707.98	8,041.99
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,703,257.88	1,215,139.31	64,710.41	8,041.99



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	102,566.12	314,653.72	5,956,330.96	930,465.01
02	Taxes Receivable - Real and Personal (120-149)	143.22			25.46
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,130.40	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	102,709.34	314,653.72	5,958,461.36	930,490.47
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	143.22			25.46
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	143.22			25.46
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	102,566.12	314,653.72	5,958,461.36	930,465.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	102,566.12	314,653.72	5,958,461.36	930,465.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	102,709.34	314,653.72	5,958,461.36	930,490.47



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,583.08			38,254.89
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,583.08			38,254.89
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,583.08			38,254.89
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,583.08			38,254.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,583.08			38,254.89



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,055,603.47	4,416,883.32		104,729.22
02	Taxes Receivable - Real and Personal (120-149)				30.80
03	Taxes Receivable - Protested (150-159)				14.87
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,055,603.47	4,416,883.32		104,774.89
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				45.67
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				45.67
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,055,603.47	4,416,883.32		104,729.22
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,055,603.47	4,416,883.32		104,729.22
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,055,603.47	4,416,883.32		104,774.89



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,679.67	10,760,301.89		
02	Taxes Receivable - Real and Personal (120-149)		303.81		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	16,679.67	10,760,605.70		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		303.81		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		303.81		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	16,679.67	10,760,301.89		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	16,679.67	10,760,301.89		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16,679.67	10,760,605.70		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,340.26		87,589.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	100,340.26		87,589.06	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	100,340.26		87,589.06	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	100,340.26		87,589.06	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	100,340.26		87,589.06	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	81,841.35	192,219.64		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	81,841.35	192,219.64		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	54,575.64	192,219.64		
24	Other Current Liabilities (621-679)	27,265.71			
35	<b>TOTAL LIABILITIES</b>	81,841.35	192,219.64		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	81,841.35	192,219.64		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	1,256.75	418.00
1190 Penalties and Interest on Taxes	220.99	337.26
1330 Tuition from Schl Dists Outside State	6,457.20	6,595.20
1510 Interest Earnings	155,268.14	159,992.60
1900 Other Revenue from Local Sources	2,645.03	1,940.84
3110 Direct State Aid	1,057,614.95	1,070,373.86
3111 Quality Educator	82,472.00	131,370.76
3112 At Risk Student	8,952.26	7,947.29
3113 Indian Education For All	8,160.00	8,078.40
3114 American Indian Achievement Gap	1,000.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	58,107.45	66,129.96
3117 State Tuition for State Placement	0.00	2,281.60
3440 State HB20/SB417 Prop Tax Reimb	4,711.23	2,355.63
3444 State School Block Grant	390,946.46	393,917.65
3460 Montana Oil and Gas Tax	2,412,995.98	3,248,626.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,190,808.44</b>	<b>5,101,565.59</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,324,612.74	1,356,588.21
2XX Personal Services - Employee Benefits	144,493.93	125,825.96
4XX Purchased Property Services	8,466.04	16,636.89
5XX Other Purchased Services	852.09	777.44
6XX Supplies and Materials	11,285.05	19,041.77
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	59,299.75	63,576.00
2XX Personal Services - Employee Benefits	5,464.03	5,033.29
3XX Purchased Professional and Technical Services	140.25	136.00
5XX Other Purchased Services	881.88	62.00
6XX Supplies and Materials	2,109.14	1,845.25
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	68,853.80	70,618.61
2XX Personal Services - Employee Benefits	5,353.97	5,071.73
5XX Other Purchased Services	0.00	221.50
6XX Supplies and Materials	716.79	6,331.16
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	64,533.99	77,981.87
2XX Personal Services - Employee Benefits	5,640.97	6,480.55



# Trustees' Financial Summary

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13 Fallon County  
0244 Baker K-12 Schools

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

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

PRC	Program	Function	Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			3XX Purchased Professional and Technical Services	4,200.00	4,276.50
			5XX Other Purchased Services	66,951.85	65,029.20
			6XX Supplies and Materials	338.52	246.00
			810 Dues and Fees	12,238.00	10,784.00
			8XX Other Expenditures	1,392.71	1,582.17
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	162,707.53	161,488.10
			2XX Personal Services - Employee Benefits	24,399.50	22,879.47
			5XX Other Purchased Services	10,070.91	8,019.47
			6XX Supplies and Materials	2,331.73	1,484.93
			810 Dues and Fees	154.00	1,435.00
			8XX Other Expenditures	1,739.37	1,551.79
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	63,816.34	65,403.17
			2XX Personal Services - Employee Benefits	8,054.74	8,368.71
			3XX Purchased Professional and Technical Services	285.00	330.00
			4XX Purchased Property Services	0.00	557.50
			5XX Other Purchased Services	2,658.21	1,872.39
			6XX Supplies and Materials	249.78	1,266.70
			810 Dues and Fees	268.00	453.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	221,847.24	243,747.33
			2XX Personal Services - Employee Benefits	50,295.62	52,049.68
			3XX Purchased Professional and Technical Services	0.00	670.00
			4XX Purchased Property Services	98,687.40	98,736.49
			5XX Other Purchased Services	1,497.45	1,153.00
			6XX Supplies and Materials	19,847.05	19,272.94
<b>27XX Student Transportation Services</b>					
			5XX Other Purchased Services	4,965.67	6,290.26
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	95,607.29	127,135.56
			2XX Personal Services - Employee Benefits	24,470.81	30,244.68
			5XX Other Purchased Services	68.87	3,459.70
			6XX Supplies and Materials	7,857.13	8,472.30
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	21,024.00	32,193.50
			2XX Personal Services - Employee Benefits	3,389.40	5,159.70
			3XX Purchased Professional and Technical Services	770.02	4,729.57
			4XX Purchased Property Services	65.00	65.00
			5XX Other Purchased Services	0.00	206.13
			6XX Supplies and Materials	926.00	827.33



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13 Fallon 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
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	25,516.47	25,277.49
	<b>360</b>	<b>State Gifted &amp; Talented Reimbursement</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	0.00	4,617.81
			2XX Personal Services - Employee Benefits	0.00	467.04
			5XX Other Purchased Services	980.00	1,005.35
			6XX Supplies and Materials	87.21	5,766.17
	<b>365</b>	<b>OTO Indian Education for All</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services	375.00	2,232.00
			6XX Supplies and Materials	737.42	603.81
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			1XX Personal Services - Salaries	3,250.00	0.00
			5XX Other Purchased Services	790.78	138.46
		<b>222X</b>	<b>Educational Media Services</b>		
			5XX Other Purchased Services	562.71	0.00
			6XX Supplies and Materials	2,599.34	72.02
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	115,343.82	106,226.28
			2XX Personal Services - Employee Benefits	17,276.45	13,853.49
			4XX Purchased Property Services	148.55	0.00
			5XX Other Purchased Services	181.90	45.00
			6XX Supplies and Materials	21,860.54	19,513.74
			7XX Property and Equipment Acquisition	0.00	5,698.00
		<b>24XX</b>	<b>Support Services - School Administration</b>		
			1XX Personal Services - Salaries	11,799.97	11,670.00
			2XX Personal Services - Employee Benefits	1,410.52	1,125.92
	<b>420</b>	<b>Title I, Part A, Improving Basic Programs</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	45,818.94	54,704.23
			2XX Personal Services - Employee Benefits	5,608.56	5,551.38
			5XX Other Purchased Services	0.00	25.00
			6XX Supplies and Materials	6,887.47	3,599.20
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>			
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	1,270.00	1,015.00
			2XX Personal Services - Employee Benefits	8.01	5.84
			5XX Other Purchased Services	49,821.72	40,013.78
			6XX Supplies and Materials	1,149.45	3,396.80
			810 Dues and Fees	1,000.00	1,090.00



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13 Fallon 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
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
1XX Personal Services - Salaries	3,560.15	4,792.60
2XX Personal Services - Employee Benefits	45.01	88.45
5XX Other Purchased Services	117,200.36	127,346.06
6XX Supplies and Materials	2,872.52	4,672.75
810 Dues and Fees	2,500.00	2,500.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	71,421.20	39,552.21
2XX Personal Services - Employee Benefits	19,449.40	9,907.10
5XX Other Purchased Services	401.70	360.60
6XX Supplies and Materials	156.50	0.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	0.00	7,950.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,147,971.23	3,252,553.08

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,852,013.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,101,565.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,252,553.08	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,701,026.17	(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	105.65	38.44
1190 Penalties and Interest on Taxes	42.14	26.21
1510 Interest Earnings	54,094.31	41,287.72
3302 State Payment in Lieu of Taxes - FWP	0.00	252.04
3440 State HB20/SB417 Prop Tax Reimb	869.22	103.36
3444 State School Block Grant	5,369.77	5,410.58
3460 Montana Oil and Gas Tax	500,000.00	250,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>560,481.09</b>	<b>297,118.35</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	9,221.83	11,416.34
2XX Personal Services - Employee Benefits	1,130.42	1,043.89
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	23,604.73	19,137.58
2XX Personal Services - Employee Benefits	3,537.55	1,740.41
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	8,547.60	9,392.30
2XX Personal Services - Employee Benefits	962.81	948.55
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	160,903.50	178,655.53
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	984.00	1,584.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>208,892.44</b>	<b>223,918.60</b>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,141,695.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						297,118.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						223,918.60	(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)						1,214,894.87	(5)



# Trustees' Financial Summary

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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
1510 Interest Earnings	2,722.01	2,791.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,722.01	2,791.00

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	642.45	673.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	642.45	673.95

### Schedule Of Changes Worksheet

Beginning Fund Balance	62,590.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,791.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	673.95	(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)	64,707.98	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	147.01	99.20
1611 National School Lunch Program	42,878.24	45,131.89
1623 Milk Sales	874.75	1,780.00
1632 Daily Adult Sales	1,735.50	3,423.00
3220 State Food Services Match	434.29	93.24
4550 Federal Child Nutrition	23,166.34	29,721.83
5200 Sale or Compensation for Loss of Assets	818.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>70,055.05</b>	<b>80,249.16</b>

### 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	19,385.70	40,919.64
2XX Personal Services - Employee Benefits	4,345.35	6,895.25
5XX Other Purchased Services	72.98	0.00
6XX Supplies and Materials	42,700.20	35,967.91
810 Dues and Fees	32.00	725.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>66,536.23</b>	<b>84,508.30</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	21,533.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,249.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,508.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year           7,314.84   Less Last Year   16,547.09                   (4a)	-9,232.25	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00                   (4b)	0.00	
	-9,232.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,041.99	(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
1110 District Tax Levy	4.67	1.74
1190 Penalties and Interest on Taxes	2.26	1.31
1510 Interest Earnings	4,575.64	4,790.68
3302 State Payment in Lieu of Taxes - FWP	528.36	201.00
3440 State HB20/SB417 Prop Tax Reimb	40.22	20.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,151.15	5,014.83

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	2,500.00	280.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,500.00	280.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	97,831.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,014.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	280.00	(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)	102,566.12	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	14,824.90	8,957.91
2240 County Retirement Distribution	380,920.45	446,420.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	395,745.35	455,378.78

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	224,717.74	255,449.31
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	8,345.36	9,061.93
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	10,451.54	11,660.56
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	12,996.45	12,853.67
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	30,973.69	30,660.77
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	10,525.90	10,724.62
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	37,036.36	35,305.98
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	12,933.74	18,584.06
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,244.43	5,003.25
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	655.22
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	17,904.95	16,313.19
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	1,738.71	1,700.30
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,882.68	2,723.41
<b>710 School Sponsored Extracurricular Activities</b>		



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

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

PRC Program Function Object	2007 Value	2008 Value
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	147.51	149.52
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	272.13	366.66
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
2XX Personal Services - Employee Benefits	7,915.92	8,944.63
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	12,658.66	11,647.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	393,745.77	431,804.19

### Schedule Of Changes Worksheet

Beginning Fund Balance	291,079.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	455,378.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	431,804.19	(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)	314,653.72	(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:

<b>PRC Revenue</b>	<b>2008 Value</b>
<b>008 Girl Scout Grant</b>	
1920 Contributions/Donations from Private Sources	25.00
<b>018 K-12 Ed Data Systems</b>	
3680 K-12 Education Data Systems	1,275.34
<b>068 Capital Invest and Def Maint</b>	
1510 Interest Earnings	974.82
3660 OTO Capital Invest & Deferred Maintenance	101,146.33
<b>068 Subtotal</b>	102,121.15
<b>081 AUDIT SHELL OIL ACCELERATED LGST FUNDS</b>	
1510 Interest Earnings	181,801.09
1900 Other Revenue from Local Sources	36,107.61
6100 Material Prior Period Revenue Adjustments	-2,875.06
<b>081 Subtotal</b>	215,033.64
<b>097 ACCELERATED LGST FUNDS</b>	
1510 Interest Earnings	8,874.14
<b>103 Exxon Grant</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>105 Big Sky Games Grant</b>	
1800 Revenue from Community Services Activities	500.00
<b>106 Blue Rock Grant</b>	
1510 Interest Earnings	496.76
<b>111 BIG CountrySpecial Education Coop</b>	
5710 Special Education Resources Transferred from Other School Districts or Coop	11,800.00
<b>146 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,824.42
<b>165 ESEA Title IV Part A</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,522.00
<b>308 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	26,977.00
<b>311 ESEA Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	71,064.00
<b>367 OTO Indian Ed for All</b>	
1510 Interest Earnings	821.54
<b>368 Indian Ed For All -08</b>	
1510 Interest Earnings	113.89
3650 OTO Indian Education for All	3,846.32
<b>368 Subtotal</b>	3,960.21
<b>414 Small Rural Schools Achievement Program</b>	



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

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

PRC Revenue	2008 Value
<b>414 Small Rural Schools Achievement Program</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,309.14
<b>415 Small, Rural School Achievement</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,095.45
<b>454 Carl D Perkins Vocational Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,644.00
<b>678 FT Kindergarten</b>	
1510 Interest Earnings	159.93
3670 OTO Full-Time Kindergarten Start-up	22,096.26
<b>678 Subtotal</b>	22,256.19
<b>724 Career and Vocational/Technical Ed</b>	
3900 State Career & Technical Ed Entitlement	4,868.00
<b>775 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	73,862.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	575,829.98

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

PRC Program Function Object	2008 Value
<b>008 Girl Scout Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	23.06
<b>081 AUDIT SHELL OIL ACCELERATED LGST FUNDS</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	282.13
2XX Personal Services - Employee Benefits	34.34
<b>25XX Support Services - Business</b>	
3XX Purchased Professional and Technical Services	6,031.87
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	31,653.50
5XX Other Purchased Services	534.82
6XX Supplies and Materials	12,696.02
<b>8XX Community Services Programs</b>	
<b>33XX Community Services</b>	
1XX Personal Services - Salaries	77,687.33
2XX Personal Services - Employee Benefits	8,750.83



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>081 AUDIT SHELL OIL ACCELERATED LGST FUNDS</b>	
<b>8XX Community Services Programs</b>	
<b>33XX Community Services</b>	
5XX Other Purchased Services	2,257.67
6XX Supplies and Materials	9,640.27
8XX Other Expenditures	1,975.00
	151,543.78
<b>081 Subtotal</b>	
<b>102 Cenex Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	504.44
<b>103 Exxon Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
6XX Supplies and Materials	500.00
<b>106 Blue Rock Grant</b>	
<b>710 School Sponsored Extracurricular Activities</b>	
<b>34XX Extracurricular - Activities</b>	
6XX Supplies and Materials	2,528.64
<b>111 BIG CountrySpecial Education Coop</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	9,300.00
2XX Personal Services - Employee Benefits	2,500.00
	11,800.00
<b>111 Subtotal</b>	
<b>146 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	1,700.00
2XX Personal Services - Employee Benefits	240.00
3XX Purchased Professional and Technical Services	600.00
5XX Other Purchased Services	8,284.42
	10,824.42
<b>146 Subtotal</b>	
<b>165 ESEA Title IV Part A</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	822.00
5XX Other Purchased Services	200.00
6XX Supplies and Materials	1,500.00



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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
165 Subtotal	2,522.00
<b>308 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	21,000.00
2XX Personal Services - Employee Benefits	4,775.77
6XX Supplies and Materials	1,201.23
<b>308 Subtotal</b>	26,977.00
<b>311 ESEA Title I Part A</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	56,580.20
2XX Personal Services - Employee Benefits	14,483.80
<b>311 Subtotal</b>	71,064.00
<b>367 OTO Indian Ed for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	5,700.00
5XX Other Purchased Services	1,360.33
6XX Supplies and Materials	309.09
<b>367 Subtotal</b>	7,369.42
<b>414 Small Rural Schools Achievement Program</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	3,309.14
<b>415 Small, Rural School Achievement</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,402.96
2XX Personal Services - Employee Benefits	857.52
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	3,872.82
<b>415 Subtotal</b>	10,133.30
<b>454 Carl D Perkins Vocational Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,644.00
<b>678 FT Kindergarten</b>	



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

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

PRC Program Function Object	2008 Value
<b>678 FT Kindergarten</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,900.00
2XX Personal Services - Employee Benefits	2,144.76
6XX Supplies and Materials	9,211.43
	22,256.19
<b>678 Subtotal</b>	
<b>724 Career and Vocational/Technical Ed</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,868.00
<b>775 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	52,891.91
2XX Personal Services - Employee Benefits	20,970.09
	73,862.00
<b>775 Subtotal</b>	
	404,729.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,787,360.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	575,829.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	404,729.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)                      0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,958,461.36	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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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
008 Girl Scout Grant	25.00	23.06	1.94
018 K-12 Ed Data Systems	1,275.34	0.00	1,275.34
068 Capital Invest and Def Maint	102,121.15	0.00	102,121.15
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	215,033.64	151,543.78	63,489.86
097 ACCELERATED LGST FUNDS	8,874.14	0.00	8,874.14
102 Cenex Grant	0.00	504.44	-504.44
103 Exxon Grant	500.00	500.00	0.00
105 Big Sky Games Grant	500.00	0.00	500.00
106 Blue Rock Grant	496.76	2,528.64	-2,031.88
111 BIG CountrySpecial Education Coop	11,800.00	11,800.00	0.00
146 Title II Part A	10,824.42	10,824.42	0.00
165 ESEA Title IV Part A	2,522.00	2,522.00	0.00
308 Gifted and Talented	26,977.00	26,977.00	0.00
311 ESEA Title I Part A	71,064.00	71,064.00	0.00
367 OTO Indian Ed for All	821.54	7,369.42	-6,547.88
368 Indian Ed For All -08	3,960.21	0.00	3,960.21
414 Small Rural Schools Achievement Program	3,309.14	3,309.14	0.00
415 Small, Rural School Achievement	10,095.45	10,133.30	-37.85
454 Carl D Perkins Vocational Grant	4,644.00	4,644.00	0.00
678 FT Kindergarten	22,256.19	22,256.19	0.00
724 Career and Vocational/Technical Ed	4,868.00	4,868.00	0.00
775 IDEA Part B	73,862.00	73,862.00	0.00
<b>Total</b>	<b>575,829.98</b>	<b>404,729.39</b>	<b>171,100.59</b>



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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
1110 District Tax Levy	18.08	3.95
1190 Penalties and Interest on Taxes	7.21	2.01
1510 Interest Earnings	41,488.36	43,586.26
3460 Montana Oil and Gas Tax	200,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	241,513.65	43,592.22

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

PRC Program Function Object	2007 Value	2008 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	14,143.00	19,938.71
2XX Personal Services - Employee Benefits	4,129.26	4,439.27
3XX Purchased Professional and Technical Services	3,800.00	5,170.00
4XX Purchased Property Services	4,524.00	2,842.49
6XX Supplies and Materials	4,208.95	2,495.95
7XX Property and Equipment Acquisition	0.00	8,420.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30,805.21	43,306.42

### Schedule Of Changes Worksheet

Beginning Fund Balance	930,179.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,592.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,306.42	(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)	930,465.01	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	1,300.00	1,000.00
1510 Interest Earnings	397.43	409.33
1982 Summer Session - Driver's Education Fees	400.00	350.00
3260 State Driver's Education Reimbursement	2,793.40	3,202.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,890.83	4,962.15

### 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	0.00	7,066.39
2XX Personal Services - Employee Benefits	0.00	393.82
6XX Supplies and Materials	0.00	330.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	7,790.96

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,411.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,962.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,790.96	(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)	7,583.08	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	62.02	19.32
1920 Contributions/Donations from Private Sources	1,057.00	646.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,119.02	665.32

### 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	2,210.26	2,493.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,210.26	2,493.49

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,828.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	665.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,493.49	(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 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,345.39	1,471.81
5300 Operating Transfers from Other Funds	0.00	7,950.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,345.39	9,421.81

### 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	0.00	1,490.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,490.57

### Schedule Of Changes Worksheet

Beginning Fund Balance	30,323.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,421.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,490.57	(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)	38,254.89	(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
1510 Interest Earnings	51,470.87	71,343.80
3281 State Technology Aid	13,548.55	2,562.73
3445 State Combined Fund School Block Grant	65,448.86	65,946.27
3460 Montana Oil and Gas Tax	700,000.00	600,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	830,468.28	739,852.80

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	10,010.27	8,931.90
4XX Purchased Property Services	21,395.46	4,228.34
6XX Supplies and Materials	80,375.82	38,147.77
7XX Property and Equipment Acquisition	0.00	1,248.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	5,500.00	7,500.00
2XX Personal Services - Employee Benefits	33.91	42.32
3XX Purchased Professional and Technical Services	4,438.30	0.00
6XX Supplies and Materials	493.00	1,867.00
<b>22XX Educational Media Services</b>		
4XX Purchased Property Services	260.00	160.00
6XX Supplies and Materials	4,547.51	25,092.97
<b>24XX Support Services - School Administration</b>		
5XX Other Purchased Services	0.00	7,186.00
6XX Supplies and Materials	8,500.30	20,559.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	0.00	1,124.70
4XX Purchased Property Services	780.00	2,330.00
6XX Supplies and Materials	7,839.52	7,838.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	837.50	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	272.97	1,546.00
6XX Supplies and Materials	26,137.45	14,035.92



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

### 28 - Technology Fund

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

171,422.01

141,837.92

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,457,588.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						739,852.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						141,837.92	(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)						2,055,603.47	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	63,582.67	102,393.48
3460 Montana Oil and Gas Tax	1,400,000.00	2,500,000.00
6100 Material Prior Period Revenue Adjustments	49,654.46	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,513,237.13	2,602,393.48

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	225,774.74	254,860.51
2XX Personal Services - Employee Benefits	31,048.16	42,620.97
3XX Purchased Professional and Technical Services	4,090.00	3,494.99
4XX Purchased Property Services	476.55	1,255.00
6XX Supplies and Materials	104,008.80	66,408.57
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	0.00	1,000.00
3XX Purchased Professional and Technical Services	86.00	393.00
5XX Other Purchased Services	0.00	571.90
6XX Supplies and Materials	1,166.40	780.30
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	2,000.00	1,250.00
2XX Personal Services - Employee Benefits	11.59	6.81
6XX Supplies and Materials	5,850.59	5,141.09
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	21,500.00	1,000.00
2XX Personal Services - Employee Benefits	133.49	5.45
3XX Purchased Professional and Technical Services	0.00	5,500.00
5XX Other Purchased Services	3,827.22	2,228.87
6XX Supplies and Materials	1,228.48	1,892.11
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	33,812.43	33,580.31
2XX Personal Services - Employee Benefits	3,593.52	2,733.06
5XX Other Purchased Services	3,850.17	4,265.99
6XX Supplies and Materials	2,068.96	7,275.49
8XX Other Expenditures	1,614.03	294.34
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	8,067.63	5,784.31
2XX Personal Services - Employee Benefits	39.66	32.26
5XX Other Purchased Services	2,538.82	3,342.05
6XX Supplies and Materials	1,100.87	364.05



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	6,500.00	17,582.80
			2XX Personal Services - Employee Benefits	504.63	4,399.69
			4XX Purchased Property Services	8,888.20	12,618.83
			5XX Other Purchased Services	0.00	698.82
			6XX Supplies and Materials	10,196.00	20,069.69
			7XX Property and Equipment Acquisition	0.00	9,000.00
	<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	0.00	144.40
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	3,500.00
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	0.00	1,000.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	4,500.00	4,000.00
			2XX Personal Services - Employee Benefits	26.07	21.80
			4XX Purchased Property Services	1,156.00	264.30
			5XX Other Purchased Services	0.00	13,289.15
			6XX Supplies and Materials	3,104.85	3,600.49
			7XX Property and Equipment Acquisition	0.00	5,908.81
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			6XX Supplies and Materials	6,958.81	2,271.86
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			6XX Supplies and Materials	1,729.00	309.18
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	4,000.00	10,000.00
			2XX Personal Services - Employee Benefits	310.55	758.59
			6XX Supplies and Materials	118.98	0.00
			7XX Property and Equipment Acquisition	6,800.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>512,681.20</u>	<u>555,519.84</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						2,370,009.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,602,393.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						555,519.84	(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)						4,416,883.32	(5)



# Trustees' Financial Summary

FY2007-08

Submit ID: 0244-19217446

13 Fallon County  
0244 Baker K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	15.05	5.52
1190 Penalties and Interest on Taxes	4.87	3.97
1510 Interest Earnings	5,064.56	4,941.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,084.48	4,950.69

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	1,694.88	2,282.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,694.88	2,282.25

### Schedule Of Changes Worksheet

Beginning Fund Balance	102,060.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,950.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,282.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	104,729.22	(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
1510 Interest Earnings	761.46	737.60
1900 Other Revenue from Local Sources	3,974.00	1,582.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,735.46	2,320.40

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	500.00
6XX Supplies and Materials	2,165.00	0.00
7XX Property and Equipment Acquisition	8,570.00	0.00
8XX Other Expenditures	458.00	1,030.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,193.00	1,530.08

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,889.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,320.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,530.08	(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)	16,679.67	(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	853.70	154.93
1190 Penalties and Interest on Taxes	20.52	132.97
1510 Interest Earnings	283,891.30	483,126.48
3440 State HB20/SB417 Prop Tax Reimb	94.51	47.26
3460 Montana Oil and Gas Tax	2,095,528.70	2,086,103.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,380,388.73	2,569,564.88

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	0.00	80.00
<b>25XX Support Services - Business</b>		
7XX Property and Equipment Acquisition	0.00	9,801.93
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	37,035.51	11,001.50
4XX Purchased Property Services	262,867.08	244,806.80
5XX Other Purchased Services	160.00	0.00
6XX Supplies and Materials	22,941.22	46,127.48
7XX Property and Equipment Acquisition	11,436.23	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	12,492.00	2,600.00
4XX Purchased Property Services	17,210.00	24,876.00
7XX Property and Equipment Acquisition	316,741.68	185,295.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	680,883.72	524,589.26



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

### 61 - Building Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						8,715,326.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,569,564.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						524,589.26	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,760,301.89	(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
1510 Interest Earnings	4,165.55	4,186.35
1920 Contributions/Donations from Private Sources	5,215.93	19,501.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,381.48	23,688.07

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

PRC Program Function Object	2007 Value	2008 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	4,000.00	7,572.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,000.00	7,572.75

#### Schedule Of Changes Worksheet

Beginning Fund Balance	84,224.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,688.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,572.75	(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)	100,340.26	(5)



# Trustees' Financial Summary

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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	156,919.10	0.00
1XXX Revenues from Student Activities	0.00	184,661.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	156,919.10	184,661.09

### 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	159,295.15	194,390.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	159,295.15	194,390.40

### Schedule Of Changes Worksheet

Beginning Fund Balance	97,318.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	184,661.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	194,390.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	87,589.06	(5)



# Trustees' Financial Summary

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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	50,193.34	72,643.84
XX	39X 1XXX 112	Certified Teacher Staff Salaries	116,872.57	107,810.03
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	1,814,506.05	1,906,166.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	29,545.78	17,321.27
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	403.40
XX	XXX 26XX 41X	Energy Utility Services	106,202.84	110,804.15
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	45,467.87	152,772.92
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	227,658.81	0.00
XX	XXX 4XXX 73X	Major Equipment-New	29,465.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	14,150.00	32,522.63
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	2,500.00	280.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	55,253.76
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	55,253.76

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,416.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	79,564.99
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	237,770.96
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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

**Percentage of Special Ed Funding FY2010 Maximum Budget: 100%**



# Trustees' Financial Summary

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13 Fallon County  
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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	127,135.56	0.00	0.00	0.00
280	1XXX	2XX	30,244.68	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	3,459.70	0.00	0.00	0.00
280	1XXX	6XX	8,472.30	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	32,193.50	0.00	0.00	0.00
280	21XX	2XX	5,159.70	0.00	0.00	0.00
280	21XX	3XX	4,729.57	0.00	0.00	0.00
280	21XX	4XX	65.00	0.00	0.00	0.00
280	21XX	5XX	206.13	0.00	0.00	0.00
280	21XX	6XX	827.33	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	25,277.49	0.00	0.00	0.00
<b>Totals</b>			237,770.96	0.00	0.00	237,770.96

*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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13 Fallon County  
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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	66,001.00	0.00	0.00	0.00	66,001.00
Land Improvements	249,960.43	0.00	211,537.00	0.00	461,497.43
Buildings	5,274,314.08	0.00	65,132.00	0.00	5,339,446.08
Machinery and Equipment	586,152.50	0.00	60,799.81	6,175.59	640,776.72
Totals at Historical Cost	6,176,428.01	0.00	337,468.81	6,175.59	6,507,721.23
Less Accumulated Depreciation For:					
Improvement Accum	120,772.77	0.00	9,333.58	0.00	130,106.35
Building Accum	2,503,486.11	0.00	145,634.74	0.00	2,649,120.85
Machinery and Equipment Accum	266,533.09	0.00	47,738.25	1,543.91	312,727.43
Total Accumulated Depreciation	2,890,791.97	0.00	202,706.57	1,543.91	3,091,954.63
Governmental Activities, Capital Assets, net	3,285,636.04	0.00	134,762.24	4,631.68	3,415,766.60

\* 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
Unallocated	202,706.57	0.00	0.00
Total Depreciation for FY2008	202,706.57	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
<b>Governmental Activities*</b>							
Compensated Absences	212,613.07	18,030.46	0.00	0.00	230,643.53	230,643.53	0.00
Other	38,104.35	0.00	11,904.00	0.81	26,199.54	10,780.00	15,419.54
Total Governmental Activity Long-Term Liabilities	250,717.42	18,030.46	11,904.00	0.81	256,843.07	241,423.53	15,419.54

\* 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.