



Trustees' Financial Summary

FY2007-08

Submit ID: 0364-35996310

16 Gallatin County

0364 Gallatin Gateway Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Carrie Fisher

Phone #: (406) 763-4415

(Signature)

(Date)

Chair, Board of Trustees: Erik Yager

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Softwise

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 #
114	COOP P/P	LOCAL	114	
115	EXXON	LOCAL	115	
116	SALESVILLE MERCHANTILE	LOCAL	116	
118	Mt. Comm.	LOCAL	118	
122	ERATE	LOCAL	122	
125	MT EIC	LOCAL	125	
126	MT TOLERANCE	LOCAL	126	
130	TEXTBOOK DONATIONS	LOCAL	130	
135	NEWSLETTER	LOCAL	135	
137	ART	LOCAL	137	
145	MISCELLANEOUS	LOCAL	145	
146	TRACK	LOCAL	146	
149	FACILITY RENTAL	LOCAL	149	
150	BOOSTERS	LOCAL	150	
151	PIE	LOCAL	151	
160	LIBRARY	LOCAL	160	
164	Library G-4	LOCAL	164	
165	MENTOR	LOCAL	165	
166	NURSE	LOCAL	166	
170	Tech Donations	LOCAL	170	
180	Wild Game Feed	LOCAL	180	
193	MUSIC	LOCAL	193	
280	COOP	LOCAL	280	
360	Gifted and Talented	STATE	360	State
361	Services for Significant Needs Students	STATE	361	State
363	State OTO Energy Cost Relief and Transportation	STATE	363	State
364	OTO BUILDING	STATE	364	
365	OTO INDIAN	STATE	365	
366	State OTO Weatherization & Deferred Maintenance	STATE	366	state
367	State OTO FullTime Kindergarten Startup	STATE	367	state
368	State - KEDS	STATE	368	
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	412	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	420	84.010A
430	Title II Part A	FEDERAL	430	84.367
431	Title II, Part D, Ed Technology	FEDERAL	431	84.318
435	Title V Part A	FEDERAL	435	84.298
650	ADULT ED.	LOCAL	650	



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
710	Field Trips	LOCAL	710	



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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)	68,929.25	6,967.37	34,289.74	83.36
02	Taxes Receivable - Real and Personal (120-149)	31,011.75	6,704.17	1,963.24	
03	Taxes Receivable - Protested (150-159)	22,470.99	4,197.67	1,559.60	
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	122,411.99	17,869.21	37,812.58	83.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	53,482.74	10,901.84	3,522.84	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	53,482.74	10,901.84	3,522.84	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	68,929.25	6,967.37	34,289.74	83.36
52	TOTAL FUND BALANCE/EQUITY	68,929.25	6,967.37	34,289.74	83.36
53	TOTAL LIABILITIES AND FUND BALANCE	122,411.99	17,869.21	37,812.58	83.36



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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)	782.17	48,615.11	99,735.35	1,449.13
02	Taxes Receivable - Real and Personal (120-149)				1,595.44
03	Taxes Receivable - Protested (150-159)				1,248.31
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	782.17	48,615.11	99,735.35	4,292.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2,843.75
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				2,843.75
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	782.17	48,615.11	99,735.35	1,449.13
52	TOTAL FUND BALANCE/EQUITY	782.17	48,615.11	99,735.35	1,449.13
53	TOTAL LIABILITIES AND FUND BALANCE	782.17	48,615.11	99,735.35	4,292.88



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		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)	835.16	1,544.03		-5,698.43
02	Taxes Receivable - Real and Personal (120-149)	2,058.61			10,910.00
03	Taxes Receivable - Protested (150-159)	1,433.53			8,634.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,327.30	1,544.03		13,845.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,492.14			19,544.25
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,492.14			19,544.25
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)	835.16	1,544.03		-5,698.43
52	TOTAL FUND BALANCE/EQUITY	835.16	1,544.03		-5,698.43
53	TOTAL LIABILITIES AND FUND BALANCE	4,327.30	1,544.03		13,845.82



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,854.40	-2,938.39		
02	Taxes Receivable - Real and Personal (120-149)		2,287.78		
03	Taxes Receivable - Protested (150-159)		1,357.65		
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	1,854.40	707.04		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,645.43		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,645.43		
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)	1,854.40	-2,938.39		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,854.40	-2,938.39		
53	TOTAL LIABILITIES AND FUND BALANCE	1,854.40	707.04		



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



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Balance Sheet

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



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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)	1,304.80			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,304.80			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1,304.80			
52	TOTAL FUND BALANCE/EQUITY	1,304.80			
53	TOTAL LIABILITIES AND FUND BALANCE	1,304.80			



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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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Balance Sheet

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	301,672.59	315,525.17
1190 Penalties and Interest on Taxes	1,235.88	1,613.04
1310 Individual Tuition	3,919.49	5,501.20
1320 Tuition from Schl Dists Within State	1,990.00	0.00
1510 Interest Earnings	5,395.57	6,218.70
3110 Direct State Aid	338,801.02	374,460.97
3111 Quality Educator	24,396.00	42,078.96
3112 At Risk Student	2,093.30	2,140.12
3113 Indian Education For All	2,713.20	3,182.40
3114 American Indian Achievement Gap	600.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	19,891.08	22,446.84
3120 State Guaranteed Tax Base Aid	36,292.62	57,459.20
3440 State HB20/SB417 Prop Tax Reimb	295.86	145.56
3444 State School Block Grant	52,555.56	52,954.98
3445 State Combined Fund School Block Grant	0.00	4,572.67
6100 Material Prior Period Revenue Adjustments	0.00	-711.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	791,852.17	888,387.88

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	337,538.10	373,380.00
2XX Personal Services - Employee Benefits	44,747.16	49,017.67
5XX Other Purchased Services	3,876.82	1,729.50
6XX Supplies and Materials	22,179.83	42,892.90
810 Dues and Fees	0.00	250.00
8XX Other Expenditures	334.98	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	19,901.90	18,530.60
2XX Personal Services - Employee Benefits	137.35	2,599.20
6XX Supplies and Materials	608.30	264.03
222X Educational Media Services		
1XX Personal Services - Salaries	21,556.76	23,250.12
2XX Personal Services - Employee Benefits	148.77	162.59
6XX Supplies and Materials	1,067.06	677.68
23XX Support Services - General Administration		
1XX Personal Services - Salaries	360.60	203.63
2XX Personal Services - Employee Benefits	2.43	1.42
3XX Purchased Professional and Technical Services	8,157.82	12,177.35



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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				
		23XX Support Services - General Administration			
			4XX Purchased Property Services	319.00	817.56
			5XX Other Purchased Services	11,580.61	15,225.04
			6XX Supplies and Materials	6,629.45	7,771.25
			810 Dues and Fees	3,775.50	7,463.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	59,995.69	71,267.12
			2XX Personal Services - Employee Benefits	13,363.85	16,875.69
			5XX Other Purchased Services	4,851.64	1,744.25
			6XX Supplies and Materials	721.46	830.28
			810 Dues and Fees	49.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	39,765.94	49,300.54
			2XX Personal Services - Employee Benefits	103.67	327.81
			3XX Purchased Professional and Technical Services	4,700.00	0.00
			5XX Other Purchased Services	533.82	0.00
			6XX Supplies and Materials	0.00	7,115.46
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,132.50	0.00
			2XX Personal Services - Employee Benefits	88.50	0.00
			3XX Purchased Professional and Technical Services	6,497.37	0.00
			4XX Purchased Property Services	66,922.42	121,346.28
			5XX Other Purchased Services	11,527.43	11,566.81
			6XX Supplies and Materials	8,039.33	8,667.65
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,382.26	0.00
			2XX Personal Services - Employee Benefits	108.90	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,004.19	34,197.68
			2XX Personal Services - Employee Benefits	199.24	2,297.10
			6XX Supplies and Materials	361.90	0.00
			8XX Other Expenditures	2,033.00	2,469.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,000.00	7,450.00
			2XX Personal Services - Employee Benefits	41.98	51.97
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	0.00	111.10
			6XX Supplies and Materials	0.00	5,540.90



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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
	910 Food Services				
		31XX Food Services			
			810 Dues and Fees	0.00	60.00
	360 Gifted and Talented				
		1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction		
			6XX Supplies and Materials	0.00	2,919.00
		1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction		
			1XX Personal Services - Salaries	26,706.68	0.00
			2XX Personal Services - Employee Benefits	3,724.46	0.00
			6XX Supplies and Materials	4,539.78	0.00
			910 Subtotal	<u>34,970.92</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>790,317.45</u></u>	<u><u>900,552.18</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					81,093.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					888,387.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					900,552.18	(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)					68,929.25	(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	52,728.81	68,125.49
1190 Penalties and Interest on Taxes	193.93	286.62
1410 Individual Transportation Fees	4,040.00	3,085.00
1510 Interest Earnings	0.00	18.84
2220 County On-Schedule Trans Reimb	7,045.30	9,000.00
3210 State On-Schedule Trans Reimb	7,045.30	9,000.00
3440 State HB20/SB417 Prop Tax Reimb	52.36	31.82
3444 State School Block Grant	4,078.10	4,109.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,183.80	93,656.86

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	18,574.02	18,074.61
2XX Personal Services - Employee Benefits	1,732.77	1,673.17
25XX Support Services - Business		
1XX Personal Services - Salaries	9,618.92	9,846.76
2XX Personal Services - Employee Benefits	63.28	65.68
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,852.53	9,911.77
5XX Other Purchased Services	238.84	331.16
8XX Other Expenditures	347.74	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	22,189.24	24,810.91
2XX Personal Services - Employee Benefits	2,022.25	2,126.64
3XX Purchased Professional and Technical Services	0.00	110.71
4XX Purchased Property Services	11,095.10	2,875.62
5XX Other Purchased Services	4,123.53	3,400.00
6XX Supplies and Materials	5,413.76	7,362.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	81,271.98	80,589.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-6,099.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,656.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,589.54	(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)						6,967.37	(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	23,319.62	20,003.52
1190 Penalties and Interest on Taxes	91.20	118.23
1510 Interest Earnings	3,011.90	1,675.03
3440 State HB20/SB417 Prop Tax Reimb	22.96	9.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,445.68	21,805.88

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	0.00	73,394.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	73,394.00

Schedule Of Changes Worksheet

Beginning Fund Balance	85,877.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,805.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,394.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)	34,289.74	(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	71.60	159.17
1621 Lunch Sales	31,273.51	37,284.14
3220 State Food Services Match	24,447.72	22,971.29
6100 Material Prior Period Revenue Adjustments	0.00	-19.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,792.83	60,395.35

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	24,649.14	23,437.44
2XX Personal Services - Employee Benefits	1,984.09	2,008.92
4XX Purchased Property Services	427.72	0.00
6XX Supplies and Materials	28,752.87	34,335.24
810 Dues and Fees	60.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,873.82	59,781.60

Schedule Of Changes Worksheet

Beginning Fund Balance	-530.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,395.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,781.60	(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)	83.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	31.84	29.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31.84	29.78

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	752.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29.78	(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)	782.17	(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	1,808.00	1,597.89
2240 County Retirement Distribution	78,625.18	103,176.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,433.18	104,774.60

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

PRC Program Function Object	2007 Value	2008 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	21.90
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	52,374.66	56,142.58
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,406.55	2,474.46
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,188.06	3,448.77
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	28.95	16.32
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,734.31	12,469.95
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,576.01	8,452.90
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	91.06	80.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,779.99	1,989.82
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,956.51	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,761.15	4,892.26
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	2,586.38	2,930.58
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	311.64	336.99
710 School Sponsored Extracurricular Activities		



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	473.91	589.30
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,244.44	2,993.54
118 Mt. Comm.					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	27.61
165 MENTOR					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	91.41
166 NURSE					
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	390.70
365 OTO INDIAN					
	365 OTO Indian Education for All				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	49.82
650 ADULT ED.					
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	5.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>93,513.62</u>	<u>97,404.45</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						41,244.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,774.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,404.45	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						48,615.11	(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
116 SALESVILLE MERCHANTILE	
1920 Contributions/Donations from Private Sources	935.23
125 MT EIC	
1920 Contributions/Donations from Private Sources	1,152.00
126 MT TOLERANCE	
1920 Contributions/Donations from Private Sources	800.00
130 TEXTBOOK DONATIONS	
1920 Contributions/Donations from Private Sources	1,820.09
135 NEWSLETTER	
1920 Contributions/Donations from Private Sources	25.00
137 ART	
1920 Contributions/Donations from Private Sources	7,983.18
145 MISCELLANEOUS	
1920 Contributions/Donations from Private Sources	13,844.22
6100 Material Prior Period Revenue Adjustments	-83.57
145 Subtotal	13,760.65
149 FACILITY RENTAL	
1920 Contributions/Donations from Private Sources	824.48
151 PIE	
1920 Contributions/Donations from Private Sources	1,512.48
160 LIBRARY	
1920 Contributions/Donations from Private Sources	1,673.98
164 Library G-4	
1920 Contributions/Donations from Private Sources	94.30
166 NURSE	
1920 Contributions/Donations from Private Sources	4,681.17
170 Tech Donations	
1920 Contributions/Donations from Private Sources	93.96
180 Wild Game Feed	
1920 Contributions/Donations from Private Sources	500.00
193 MUSIC	
1920 Contributions/Donations from Private Sources	6,550.49
280 COOP	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	20,470.09
365 OTO INDIAN	
3650 OTO Indian Education for All	1,515.22
366 State OTO Weatherization & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	67,430.89
367 State OTO FullTime Kindergarten Startup	



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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
126	MT TOLERANCE			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	2,218.58
130	TEXTBOOK DONATIONS			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	773.75
135	NEWSLETTER			
	1XX Regular Education Programs - Elementary/Secondary			
	24XX Support Services - School Administration			
			5XX Other Purchased Services	917.46
137	ART			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	1,693.50
145	MISCELLANEOUS			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	3,386.31
146	TRACK			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	49.00
149	FACILITY RENTAL			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	1,384.36
151	PIE			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	1,342.13
160	LIBRARY			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	46.00
165	MENTOR			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			1XX Personal Services - Salaries	600.00
			2XX Personal Services - Employee Benefits	4.20



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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	604.20
166	NURSE			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX	Supplies and Materials	115.00
	21XX Support Services - Students			
		1XX	Personal Services - Salaries	4,872.00
		2XX	Personal Services - Employee Benefits	34.06
		166	Subtotal	5,021.06
180	Wild Game Feed			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX	Supplies and Materials	159.53
193	MUSIC			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX	Supplies and Materials	6,898.41
280	COOP			
	280 Special Education - Local and State			
	1XXX Instruction			
		1XX	Personal Services - Salaries	18,236.09
		2XX	Personal Services - Employee Benefits	2,123.13
		280	Subtotal	20,359.22
360	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
	1XXX Instruction			
		1XX	Personal Services - Salaries	1,283.97
		2XX	Personal Services - Employee Benefits	170.13
		6XX	Supplies and Materials	1,464.90
		360	Subtotal	2,919.00
361	Services for Significant Needs Students			
	361 Services for Significant Needs Students			
	1XXX Instruction			
		1XX	Personal Services - Salaries	8,706.08
		2XX	Personal Services - Employee Benefits	1,293.92
		361	Subtotal	10,000.00
365	OTO INDIAN			
	365 OTO Indian Education for All			



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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
365 OTO INDIAN	
365 OTO Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	690.00
6XX Supplies and Materials	1,817.51
	2,507.51
365 Subtotal	
366 State OTO Weatherization & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
1XXX Instruction	
7XX Property and Equipment Acquisition	24,669.72
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10,331.77
2XX Personal Services - Employee Benefits	1,739.76
	12,071.53
412 Subtotal	
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	22,333.07
2XX Personal Services - Employee Benefits	3,566.49
6XX Supplies and Materials	312.44
	26,212.00
420 Subtotal	
650 ADULT ED.	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
1XX Personal Services - Salaries	341.25
2XX Personal Services - Employee Benefits	7.76
4XX Purchased Property Services	270.00
	619.01
650 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	126,969.44



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,898.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						198,805.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,969.44	(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)						99,735.35	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 COOP P/P	0.00	1,274.42	-1,274.42
116 SALESVILLE MERCHANTILE	935.23	1,183.60	-248.37
118 Mt. Comm.	0.00	659.14	-659.14
125 MT EIC	1,152.00	0.00	1,152.00
126 MT TOLERANCE	800.00	2,218.58	-1,418.58
130 TEXTBOOK DONATIONS	1,820.09	773.75	1,046.34
135 NEWSLETTER	25.00	917.46	-892.46
137 ART	7,983.18	1,693.50	6,289.68
145 MISCELLANEOUS	13,760.65	3,386.31	10,374.34
146 TRACK	0.00	49.00	-49.00
149 FACILITY RENTAL	824.48	1,384.36	-559.88
151 PIE	1,512.48	1,342.13	170.35
160 LIBRARY	1,673.98	46.00	1,627.98
164 Library G-4	94.30	0.00	94.30
165 MENTOR	0.00	604.20	-604.20
166 NURSE	4,681.17	5,021.06	-339.89
170 Tech Donations	93.96	0.00	93.96
180 Wild Game Feed	500.00	159.53	340.47
193 MUSIC	6,550.49	6,898.41	-347.92
280 COOP	20,470.09	20,359.22	110.87
360 Gifted and Talented	0.00	2,919.00	-2,919.00
361 Services for Significant Needs Students	0.00	10,000.00	-10,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
365 OTO INDIAN	1,515.22	2,507.51	-992.29
366 State OTO Weatherization & Deferred Maintenance	67,430.89	24,669.72	42,761.17
367 State OTO FullTime Kindergarten Startup	21,135.56	0.00	21,135.56
368 State - KEDS	552.42	0.00	552.42
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,598.84	12,071.53	1,527.31
420 Title I, Part A, Improving Basic Programs	26,851.00	26,212.00	639.00
650 ADULT ED.	1,151.50	619.01	532.49
710 Field Trips	3,693.31	0.00	3,693.31
Total	198,805.84	126,969.44	71,836.40



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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	16,840.16	16,399.90
1190 Penalties and Interest on Taxes	71.93	89.90
3440 State HB20/SB417 Prop Tax Reimb	16.48	7.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>16,928.57</u>	<u>16,497.32</u>

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

PRC Program Function Object	2007 Value	2008 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,403.29	2,371.55
2XX Personal Services - Employee Benefits	15.91	16.62
6XX Supplies and Materials	5,516.83	14,165.62
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,732.08	0.00
2XX Personal Services - Employee Benefits	893.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,019.64	750.00
2XX Personal Services - Employee Benefits	118.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>16,699.49</u>	<u>17,303.79</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	2,255.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,497.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,303.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,449.13	(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
1110 District Tax Levy	17,516.43	21,031.30
1190 Penalties and Interest on Taxes	74.08	97.54
1510 Interest Earnings	27.68	193.94
3281 State Technology Aid	3,929.42	891.42
3440 State HB20/SB417 Prop Tax Reimb	17.12	9.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,564.73	22,223.98

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	443.26	3,309.50
6XX Supplies and Materials	17,426.43	22,236.12
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	797.55
2XX Personal Services - Employee Benefits	0.00	5.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,869.69	26,348.77

Schedule Of Changes Worksheet

Beginning Fund Balance	4,959.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,223.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,348.77	(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)	835.16	(4)



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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	150.37	58.79
3445 State Combined Fund School Block Grant	4,538.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,688.55	58.79

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	4,114.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,114.99	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,485.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		58.79	(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)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,544.03	(5)



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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	115,721.38	110,397.84
1190 Penalties and Interest on Taxes	559.48	643.30
3440 State HB20/SB417 Prop Tax Reimb	111.36	50.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>116,392.22</u>	<u>111,091.72</u>

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		
840 Principal On Debt	60,000.00	55,000.00
850 Interest on Debt	63,997.50	60,997.50
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>124,297.50</u>	<u>116,297.50</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	-492.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,091.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,297.50	(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)	-5,698.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	75.37	71.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75.37	71.21

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	1,783.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71.21	(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)	1,854.40	(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	14,652.06	22,643.90
1190 Penalties and Interest on Taxes	65.28	88.87
3440 State HB20/SB417 Prop Tax Reimb	14.28	10.86
6100 Material Prior Period Revenue Adjustments	-1,487.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,244.48	22,743.63

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	4,298.76	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	10,732.85	22,936.58
6XX Supplies and Materials	0.00	989.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,031.61	23,926.50

Schedule Of Changes Worksheet

Beginning Fund Balance	-1,755.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,743.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,926.50	(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)	-2,938.39	(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	53.04	49.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53.04	49.59

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	1,255.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.59	(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)	1,304.80	(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	0.00	34,197.68
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	354,926.44	394,330.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,583.65	22,753.84
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	0.00	37,880.50
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	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,446.84
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,446.84

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,481.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,323.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	36,494.78
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	34,197.68	0.00	0.00	0.00	
280	1XXX	2XX	2,297.10	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	0.00	0.00	0.00	0.00	
Totals			36,494.78	0.00	0.00	0.00	36,494.78

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

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

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

*** Has comments.

Depreciation by Function for FY2008

Governmental Activities	Business-Type Activities	Adjustments
----------------------------	-----------------------------	-------------

Total Depreciation for FY2008

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Bonds							
12/15/2000	1,210,000.00	0.00	55,000.00	0.00	1,155,000.00	65,000.00	1,090,000.00
Compensated Absences	57,984.73	21,177.36	0.00	0.00	79,162.09	0.00	79,162.09
Total Governmental Activity Long-Term Liabilities	1,267,984.73	21,177.36	55,000.00	0.00	1,234,162.09	65,000.00	1,169,162.09

* 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.