



# Trustees' Financial Summary

**FY2007-08**

Submit ID: 0259-39502538

**14 Fergus County  
0259 Fergus H S**

**\*\* Recalculated \*\***

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Mike Waterman

**Phone #:** (406) 535-8777

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

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

**Chair, Board of Trustees:** Dave Byerly

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

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

**County Superintendent:** Rhonda Long

\_\_\_\_\_  
(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 #
001	Line 5 and 52 Adjustments	LOCAL	2008	
106	FHS Instruction	LOCAL	2008	
217	Adult Basic Ed - Federal	FEDERAL	1402595608PP	84.002
218	GED Exam	LOCAL	2008	
252	Classified Council	LOCAL	2008	
262	Maintenance	LOCAL	2008	
283	Staff Development - Sid Wilson	LOCAL	2008	
365	State OTO Indian Education for All	STATE	2008	state
390	Vo Ed All Career & Tech Ed Programs	STATE	2008	State
410	Distance Learning	LOCAL		Local
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598108BG	84.048A
472	Vo Ed Carl D Perkins-Comp	FEDERAL	2008	84.048A
565	Linkage Grant	LOCAL	2007	
633	District Reimbursements	LOCAL	2008	
910	Budget Amendment			
911	Budget Amendment			
912	Budget Amendment			



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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)	480,049.00	73,951.04	445,606.56	
02	Taxes Receivable - Real and Personal (120-149)	79,407.49	11,400.78	3,520.15	
03	Taxes Receivable - Protested (150-159)	79,905.60	9,618.58	6,942.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,639.97			
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>	641,002.06	94,970.40	456,069.16	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	47,707.73			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	159,313.09	21,019.36	10,462.60	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	207,020.82	21,019.36	10,462.60	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	175,506.99			
48	Fund Balance for Budget (961-970)	258,474.25	73,951.04	445,606.56	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	433,981.24	73,951.04	445,606.56	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	641,002.06	94,970.40	456,069.16	



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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)	-2,785.34	96,580.15	150,085.92	32,261.34
02	Taxes Receivable - Real and Personal (120-149)	264.34			2,861.62
03	Taxes Receivable - Protested (150-159)	130.94			1,952.98
04	Receivables from Other Funds (160-179)			5,501.68	
05	Due From Other Governments (180)		124.15	35,394.63	
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>	-2,390.06	96,704.30	190,982.23	37,075.94
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				3,256.93
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	395.28		3,475.43	4,814.60
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	395.28		3,475.43	8,071.53
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				815.00
48	Fund Balance for Budget (961-970)	-2,785.34	96,704.30	187,506.80	28,189.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-2,785.34	96,704.30	187,506.80	29,004.41
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-2,390.06	96,704.30	190,982.23	37,075.94



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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)	65,141.41		1,809.25	15,907.44
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				8,019.63
05	Due From Other Governments (180)	11,280.00			
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>	76,421.41		1,809.25	23,927.07
<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)	76,421.41		1,809.25	23,927.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>	76,421.41		1,809.25	23,927.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	76,421.41		1,809.25	23,927.07



# Trustees' Financial Summary

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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)	154,510.64			
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>	154,510.64			
<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)	154,510.64			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	154,510.64			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	154,510.64			



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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)	8,825.05	33,622.54		
02	Taxes Receivable - Real and Personal (120-149)	4,542.93			
03	Taxes Receivable - Protested (150-159)	5,019.23			
04	Receivables from Other Funds (160-179)	34,599.89			
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>	52,987.10	33,622.54		
<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)	9,562.16			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	9,562.16			
<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)	43,424.94	33,622.54		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	43,424.94	33,622.54		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	52,987.10	33,622.54		



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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)	46,022.04	291,770.12		
02	Taxes Receivable - Real and Personal (120-149)		7,960.05		
03	Taxes Receivable - Protested (150-159)		8,751.94		
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>	46,022.04	308,482.11		
<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)		16,711.99		
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>		16,711.99		
<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)	46,022.04	291,770.12		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	46,022.04	291,770.12		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	46,022.04	308,482.11		





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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)				27,964.09
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>				27,964.09
<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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				12.00
41	Unrestricted Net Assets (940)				27,952.09
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				27,964.09
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				27,964.09



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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	<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<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	<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		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)	84,385.12	50,683.81	136,270.39	
04	Receivables from Other Funds (160-179)		2,843.46		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	19,175.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	103,560.12	53,527.27	136,270.39	
<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	103,560.12	53,527.27	136,270.39	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	103,560.12	53,527.27	136,270.39	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	103,560.12	53,527.27	136,270.39	



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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)				
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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## 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	49,494.36	0.00
1111 District Levy - Real Property	846,970.33	842,318.65
1112 District Levy - Personal Property	7,752.46	15,825.16
1114 District Levy - Pers Prop/Mobile Homes	4,323.84	14,606.04
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	23,199.04
1190 Penalties and Interest on Taxes	3,661.83	6,368.88
1510 Interest Earnings	27,436.75	20,840.68
1900 Other Revenue from Local Sources	1,154.63	1,010.28
3110 Direct State Aid	1,276,619.26	1,282,247.88
3111 Quality Educator	67,314.00	103,403.12
3112 At Risk Student	7,240.78	7,740.76
3113 Indian Education For All	9,588.00	9,343.20
3114 American Indian Achievement Gap	2,600.00	2,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	80,152.60	81,913.05
3117 State Tuition for State Placement	0.00	291.54
3120 State Guaranteed Tax Base Aid	548,439.20	572,450.40
3440 State HB20/SB417 Prop Tax Reimb	16,056.72	8,046.39
3444 State School Block Grant	140,712.44	141,781.85
6100 Material Prior Period Revenue Adjustments	164.34	2,507.40
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	15,065.28	-0.02
<b>910 Budget Amendment</b>		
6100 Material Prior Period Revenue Adjustments	0.00	50,100.00
<b>912 Budget Amendment</b>		
6100 Material Prior Period Revenue Adjustments	0.00	30,462.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,104,746.82	3,216,656.52

### 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	886,796.29	894,120.88
2XX Personal Services - Employee Benefits	144,107.83	140,787.79
3XX Purchased Professional and Technical Services	428.00	15.00
4XX Purchased Property Services	7,060.06	8,617.08
5XX Other Purchased Services	4,502.88	9,312.25
6XX Supplies and Materials	63,864.39	115,795.66
7XX Property and Equipment Acquisition	0.00	20,290.00
8XX Other Expenditures	6,020.54	0.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	128,398.48	130,452.71
			2XX Personal Services - Employee Benefits	42,324.32	18,210.12
			3XX Purchased Professional and Technical Services	500.00	0.00
			5XX Other Purchased Services	1,119.08	330.46
			6XX Supplies and Materials	5,523.65	5,406.64
	<b>221X Improvement of Instruction Services</b>				
			3XX Purchased Professional and Technical Services	0.00	796.53
			5XX Other Purchased Services	1,795.52	1,433.95
			6XX Supplies and Materials	18,340.90	37,442.03
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	82,789.34	38,321.74
			2XX Personal Services - Employee Benefits	13,581.27	8,873.67
			5XX Other Purchased Services	0.00	304.47
			6XX Supplies and Materials	14,316.45	50,541.29
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	31,597.47	33,721.02
			2XX Personal Services - Employee Benefits	3,693.38	5,499.24
			3XX Purchased Professional and Technical Services	6,018.88	2,774.08
			5XX Other Purchased Services	7,493.59	7,445.03
			6XX Supplies and Materials	2,874.52	3,435.38
			810 Dues and Fees	0.00	2,185.59
			8XX Other Expenditures	4,847.97	0.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	216,635.23	219,987.30
			2XX Personal Services - Employee Benefits	29,535.33	35,024.08
			4XX Purchased Property Services	180.00	600.96
			5XX Other Purchased Services	7,452.88	5,081.91
			6XX Supplies and Materials	4,321.62	10,701.65
			810 Dues and Fees	0.00	1,650.18
			8XX Other Expenditures	1,304.00	0.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	59,769.90	101,549.11
			2XX Personal Services - Employee Benefits	6,947.14	17,864.35
			3XX Purchased Professional and Technical Services	9,497.02	5,186.90
			4XX Purchased Property Services	1,244.40	524.33
			5XX Other Purchased Services	4,440.68	7,075.83
			6XX Supplies and Materials	4,885.57	8,379.77
			7XX Property and Equipment Acquisition	0.00	2,604.69
			810 Dues and Fees	0.00	136.95
			8XX Other Expenditures	111.55	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	183,309.89	188,745.32





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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>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>26XX Operation and Maintenance of Plant Services</b>					
			2XX Personal Services - Employee Benefits	35,984.18	47,706.70
			3XX Purchased Professional and Technical Services	86,414.00	30,453.20
			4XX Purchased Property Services	223,997.55	223,395.77
			5XX Other Purchased Services	19,795.86	18,000.69
			6XX Supplies and Materials	33,897.99	44,361.15
			7XX Property and Equipment Acquisition	52,895.26	0.00
			810 Dues and Fees	0.00	130.69
<b>27XX Student Transportation Services</b>					
			2XX Personal Services - Employee Benefits	606.75	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	0.00	12,746.48
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>					
			840 Principal On Debt	19,308.37	17,521.93
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	171,995.64	193,472.73
			2XX Personal Services - Employee Benefits	29,959.23	28,457.42
			3XX Purchased Professional and Technical Services	4,960.00	0.00
			5XX Other Purchased Services	80.25	912.28
			6XX Supplies and Materials	4,731.72	3,097.29
<b>221X Improvement of Instruction Services</b>					
			5XX Other Purchased Services	0.00	18.00
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	7,967.92	9,339.76
			2XX Personal Services - Employee Benefits	784.33	577.99
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	9,572.25	32,580.29
<b>365 OTO Indian Education for All</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	1,523.80	0.00
			2XX Personal Services - Employee Benefits	689.24	0.00
			3XX Purchased Professional and Technical Services	107.25	0.00
			5XX Other Purchased Services	24.00	0.00
			6XX Supplies and Materials	1,056.20	0.00
<b>222X Educational Media Services</b>					
			6XX Supplies and Materials	0.00	458.51
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	122,864.34	139,845.28
			2XX Personal Services - Employee Benefits	9,385.91	22,111.86
			3XX Purchased Professional and Technical Services	0.00	255.00



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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>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	877.69	976.00
			5XX Other Purchased Services	64.40	2,772.91
			6XX Supplies and Materials	14,583.35	25,743.75
			810 Dues and Fees	0.00	399.50
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	783.81
			2XX Personal Services - Employee Benefits	2,103.28	7,084.86
	<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	21.59	0.00
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	49.23	0.00
	<b>610 Adult Continuing Education Programs</b>				
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	133.46	0.00
	<b>650 Adult Basic Education/GED Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	27.77	0.00
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	64.63	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	26,643.00	32,765.04
			2XX Personal Services - Employee Benefits	1,336.95	1,573.08
			6XX Supplies and Materials	0.00	10,815.70
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	76,258.17	94,151.31
			2XX Personal Services - Employee Benefits	526.58	1,991.59
			3XX Purchased Professional and Technical Services	4,200.00	0.00
			5XX Other Purchased Services	5,034.00	5,034.00
			6XX Supplies and Materials	66,706.00	0.00
			810 Dues and Fees	0.00	4,385.00
			8XX Other Expenditures	4,375.00	0.00
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	235.39	0.00
	<b>910 Food Services</b>				



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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>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	1,133.62	0.00
			5XX Other Purchased Services	48,891.63	0.00
			6XX Supplies and Materials	0.00	1,109.02
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	8,019.63
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	0.00	11,853.00
<b>910 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	0.00	2,651.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	47,449.00
		<b>910 Subtotal</b>		0.00	50,100.00
<b>912 Budget Amendment</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	0.00	23,162.22
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	7,300.00
		<b>912 Subtotal</b>		0.00	30,462.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				3,099,497.80	3,256,689.38



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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						457,039.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,216,656.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,256,689.38	(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	175,506.99	Less Last Year	158,532.23	(4b)		16,974.76	
						16,974.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						433,981.24	(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	95,407.62	130,750.57
1190 Penalties and Interest on Taxes	343.95	637.79
1510 Interest Earnings	535.09	1,462.03
1900 Other Revenue from Local Sources	4.25	50.00
2220 County On-Schedule Trans Reimb	36,158.86	36,836.29
3210 State On-Schedule Trans Reimb	38,640.01	36,836.30
3440 State HB20/SB417 Prop Tax Reimb	1,062.94	720.97
3444 State School Block Grant	9,140.18	9,209.65
3445 State Combined Fund School Block Grant	19,715.32	0.00
6100 Material Prior Period Revenue Adjustments	0.00	947.74
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	2,257.21	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	203,265.43	217,451.34

### 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	0.00	82.04
2XX Personal Services - Employee Benefits	0.00	279.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	20,927.49	25,997.55
2XX Personal Services - Employee Benefits	1,729.32	3,418.04
6XX Supplies and Materials	0.00	23.38
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	2,826.21	3,187.99
5XX Other Purchased Services	490.19	433.14
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	78,262.39	84,447.74
2XX Personal Services - Employee Benefits	11,743.04	13,302.33
3XX Purchased Professional and Technical Services	842.21	1,109.96
4XX Purchased Property Services	5,960.75	2,544.06
5XX Other Purchased Services	6,673.02	3,529.83
6XX Supplies and Materials	34,229.78	38,856.25
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	10,414.99	9,912.26
2XX Personal Services - Employee Benefits	885.68	620.08
4XX Purchased Property Services	0.00	125.68



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	0.00	140.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				174,985.07	188,010.00

### Schedule Of Changes Worksheet

Beginning Fund Balance					44,509.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					217,451.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					188,010.00	(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)					73,951.04	(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	105,068.44	35,597.45
1190 Penalties and Interest on Taxes	541.93	665.84
1510 Interest Earnings	25,690.61	18,444.72
3440 State HB20/SB417 Prop Tax Reimb	1,257.56	303.59
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	-574.61	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	131,983.93	55,011.60

### 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>27XX Student Transportation Services</b>		
6XX Supplies and Materials	5,877.53	691.02
7XX Property and Equipment Acquisition	23,906.52	62,576.58
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	29,040.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	58,824.05	63,267.60

### Schedule Of Changes Worksheet

Beginning Fund Balance	453,862.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,011.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,267.60	(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)	445,606.56	(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	0.00	3,134.84
1190 Penalties and Interest on Taxes	0.00	3.90
3440 State HB20/SB417 Prop Tax Reimb	0.00	15.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,154.66

### 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>		
5XX Other Purchased Services	0.00	1,720.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	0.00	1,780.00
<b>911 Budget Amendment</b>		
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
5XX Other Purchased Services	0.00	2,440.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	5,940.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,154.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,940.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	-2,785.34	(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	8,295.69	9,408.64
2240 County Retirement Distribution	374,334.83	275,259.55
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	553.96	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	383,184.48	284,668.19

### 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	150,079.58	191,629.89
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	18,342.36	19,519.01
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	10,289.79	5,363.96
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,721.57	29,263.28
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	25,430.74	32,852.00
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	15,172.79	24,728.36
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	21,220.00	28,287.99
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	9,011.16	11,312.88
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	24,456.95	28,228.71
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,338.50	2,575.82
<b>365 OTO Indian Education for All</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	232.38	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	17,925.34	21,437.76
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</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>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	382.17	296.91
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	1,667.37	2,294.08
	<b>650 Adult Basic Education/GED Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	335.34	509.15
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	459.29	674.99
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	7,349.41	5,569.31
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	9,946.99	16,884.04
	<b>810 Community Recreation</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	0.00	15.15
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	0.00	4,017.87
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	2,832.61	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				321,194.34	425,461.16



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						237,497.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						284,668.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						425,461.16	(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)						96,704.30	(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>001 Line 5 and 52 Adjustments</b>	
6100 Material Prior Period Revenue Adjustments	1,227.81
<b>106 FHS Instruction</b>	
1900 Other Revenue from Local Sources	10.00
1920 Contributions/Donations from Private Sources	213.70
3680 K-12 Education Data Systems	1,439.02
5200 Sale or Compensation for Loss of Assets	4,046.00
6100 Material Prior Period Revenue Adjustments	2,312.96
9710 Residual Equity Transfers In	2,261.98
<b>106 Subtotal</b>	10,283.66
<b>217 Adult Basic Ed - Federal</b>	
4540 Adult Basic & Literacy Education (ABLE)	58,817.00
<b>218 GED Exam</b>	
1900 Other Revenue from Local Sources	486.00
<b>252 Classified Council</b>	
9710 Residual Equity Transfers In	164.45
<b>262 Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	33,715.45
<b>283 Staff Development - Sid Wilson</b>	
9710 Residual Equity Transfers In	4,102.92
<b>365 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	4,448.53
<b>390 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	8,992.00
<b>410 Distance Learning</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	271.07
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	22,212.00
<b>472 Vo Ed Carl D Perkins-Comp</b>	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	30,000.00
<b>565 Linkage Grant</b>	
6100 Material Prior Period Revenue Adjustments	-3,540.77
<b>633 District Reimbursements</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	155.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	171,335.56



# 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>106 FHS Instruction</b>				
	<b>368 K-12 Education Data Systems</b>			
		<b>25XX Support Services - Business</b>		
			3XX Purchased Professional and Technical Services	1,439.02
	<b>999 Undistributed</b>			
		<b>9999 Undistributed</b>		
			971 Residual Equity Transfers Out	298.44
		<b>106 Subtotal</b>		<hr/> 1,737.46
<b>217 Adult Basic Ed - Federal</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>221X Improvement of Instruction Services</b>		
			5XX Other Purchased Services	361.32
		<b>26XX Operation and Maintenance of Plant Services</b>		
			5XX Other Purchased Services	999.77
	<b>454 Adult Basic &amp; Literacy Education (ABLE)</b>			
		<b>23XX Support Services - General Administration</b>		
			1XX Personal Services - Salaries	2,815.56
			2XX Personal Services - Employee Benefits	981.89
	<b>610 Adult Continuing Education Programs</b>			
		<b>1XXX Instruction</b>		
			5XX Other Purchased Services	163.50
			6XX Supplies and Materials	8,309.38
		<b>21XX Support Services - Students</b>		
			4XX Purchased Property Services	43.37
			5XX Other Purchased Services	449.40
			6XX Supplies and Materials	6.92
	<b>650 Adult Basic Education/GED Programs</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	38,349.33
			2XX Personal Services - Employee Benefits	3,606.69
			5XX Other Purchased Services	109.14
			6XX Supplies and Materials	2,097.75
		<b>21XX Support Services - Students</b>		
			6XX Supplies and Materials	4.25
		<b>221X Improvement of Instruction Services</b>		
			5XX Other Purchased Services	192.30
		<b>24XX Support Services - School Administration</b>		
			1XX Personal Services - Salaries	32.85
			2XX Personal Services - Employee Benefits	5.58
			5XX Other Purchased Services	288.00



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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
		217	Subtotal	58,817.00
218	GED Exam			
	650	Adult Basic Education/GED Programs		
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	43.50
			6XX Supplies and Materials	290.00
			810 Dues and Fees	175.00
		218	Subtotal	508.50
252	Classified Council			
	1XX	Regular Education Programs - Elementary/Secondary		
		21XX	Support Services - Students	
			6XX Supplies and Materials	110.90
390	Vo Ed All Career & Tech Ed Programs			
	391	State Career & Technical Ed Entitlement - Agriculture		
		1XXX	Instruction	
			6XX Supplies and Materials	651.50
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences		
		1XXX	Instruction	
			5XX Other Purchased Services	1,070.78
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
		1XXX	Instruction	
			5XX Other Purchased Services	325.00
	396	State Career & Technical Ed Entitlement - Office Occupations		
		1XXX	Instruction	
			6XX Supplies and Materials	818.20
		390	Subtotal	2,865.48
410	Distance Learning			
	410	Miscellaneous Federal Grants Direct from Feds		
		1XXX	Instruction	
			5XX Other Purchased Services	189.32
	650	Adult Basic Education/GED Programs		
		1XXX	Instruction	
			5XX Other Purchased Services	81.75
		410	Subtotal	271.07
451	Vo Ed Carl Perkins Basic Grant			
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant		
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	1,000.00
			5XX Other Purchased Services	7,980.52



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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
451	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
			6XX Supplies and Materials	12,431.04
			810 Dues and Fees	645.00
		62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs	155.44
		<b>451 Subtotal</b>		<u>22,212.00</u>
472	Vo Ed Carl D Perkins-Comp			
	472 Carl Perkins (Federal Vo-Ed) - Tech Prep			
		1XXX Instruction		
			1XX Personal Services - Salaries	19,734.00
			2XX Personal Services - Employee Benefits	1,078.70
			4XX Purchased Property Services	47.88
			6XX Supplies and Materials	9,139.42
		<b>472 Subtotal</b>		<u>30,000.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>116,522.41</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	132,693.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	171,335.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,522.41	(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)	187,506.80	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Line 5 and 52 Adjustments	1,227.81	0.00	1,227.81



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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
106 FHS Instruction	10,283.66	1,737.46	8,546.20
217 Adult Basic Ed - Federal	58,817.00	58,817.00	0.00
218 GED Exam	486.00	508.50	-22.50
252 Classified Council	164.45	110.90	53.55
262 Maintenance	33,715.45	0.00	33,715.45
283 Staff Development - Sid Wilson	4,102.92	0.00	4,102.92
365 State OTO Indian Education for All	4,448.53	0.00	4,448.53
390 Vo Ed All Career & Tech Ed Programs	8,992.00	2,865.48	6,126.52
410 Distance Learning	271.07	271.07	0.00
451 Vo Ed Carl Perkins Basic Grant	22,212.00	22,212.00	0.00
472 Vo Ed Carl D Perkins-Comp	30,000.00	30,000.00	0.00
565 Linkage Grant	-3,540.77	0.00	-3,540.77
633 District Reimbursements	155.44	0.00	155.44
<b>Total</b>	<b>171,335.56</b>	<b>116,522.41</b>	<b>54,813.15</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	11,424.44	33,036.86
1190 Penalties and Interest on Taxes	57.05	125.69
1340 Fees for Adult Education	21,998.42	29,522.81
1510 Interest Earnings	1,672.87	1,101.00
3440 State HB20/SB417 Prop Tax Reimb	173.50	198.46
6100 Material Prior Period Revenue Adjustments	0.00	284.86
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	26.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>35,353.12</u>	<u>64,269.68</u>

### 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	4,017.00	3,249.00
2XX Personal Services - Employee Benefits	56.53	66.64
3XX Purchased Professional and Technical Services	3,304.50	5,327.00
5XX Other Purchased Services	0.00	3,096.15
6XX Supplies and Materials	1,388.14	8,312.30
<b>21XX Support Services - Students</b>		
5XX Other Purchased Services	0.00	559.65
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	13,882.22	20,700.30
2XX Personal Services - Employee Benefits	2,755.46	3,557.60
4XX Purchased Property Services	0.00	53.48
5XX Other Purchased Services	1,308.65	2,062.25
6XX Supplies and Materials	0.00	2,128.37
8XX Other Expenditures	100.00	30.00
<b>24XX Support Services - School Administration</b>		
5XX Other Purchased Services	0.00	64.59
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	0.00	93.52
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,955.81	4,237.97
2XX Personal Services - Employee Benefits	385.65	437.84
3XX Purchased Professional and Technical Services	0.00	376.85
6XX Supplies and Materials	0.00	454.28
<b>23XX Support Services - General Administration</b>		



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
	650 Adult Basic Education/GED Programs				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	3,842.89	4,460.50
			2XX Personal Services - Employee Benefits	884.36	1,217.29
			5XX Other Purchased Services	0.00	48.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>34,881.21</u>	<u>60,534.40</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					24,454.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,269.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60,534.40	(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	815.00	Less Last Year	0.00	(4b)	815.00	
					815.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,004.41	(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	3,775.00	4,480.00
1510 Interest Earnings	4,187.67	2,476.89
1982 Summer Session - Driver's Education Fees	16,600.00	18,555.00
3260 State Driver's Education Reimbursement	0.00	16,239.20
6100 Material Prior Period Revenue Adjustments	0.00	117.16
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	0.00	2,684.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	24,562.67	44,552.85

### 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	24,625.47	25,906.04
2XX Personal Services - Employee Benefits	2,237.74	2,717.72
3XX Purchased Professional and Technical Services	20.00	0.00
4XX Purchased Property Services	336.45	1,115.87
5XX Other Purchased Services	1,657.97	1,877.87
6XX Supplies and Materials	1,986.46	2,943.21
<b>001 Line 5 and 52 Adjustments</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	2,684.60	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	33,548.69	34,560.71



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						66,429.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,552.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,560.71	(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)						76,421.41	(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	170.43	81.60
1910 Rentals	9,932.50	11,214.88
6100 Material Prior Period Revenue Adjustments	0.00	286.01
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	111.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,213.94	11,582.49

### 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	6,597.07	8,741.68
2XX Personal Services - Employee Benefits	1,639.37	2,053.88
4XX Purchased Property Services	129.00	0.00
6XX Supplies and Materials	2,276.07	0.00
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
1XX Personal Services - Salaries	0.00	100.00
2XX Personal Services - Employee Benefits	0.00	0.51
<b>001 Line 5 and 52 Adjustments</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	111.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,641.51	11,007.08



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,233.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,582.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,007.08	(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)						1,809.25	(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	0.00	648.72
5300 Operating Transfers from Other Funds	0.00	8,019.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	8,668.35

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	15,258.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,668.35	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,927.07	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	9,509.62	6,301.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,509.62	6,301.32

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	148,209.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,301.32	(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)	154,510.64	(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	56,459.54	51,449.58
1190 Penalties and Interest on Taxes	278.74	356.62
1510 Interest Earnings	506.03	493.21
1900 Other Revenue from Local Sources	473.48	75.23
3281 State Technology Aid	16,218.81	3,008.64
3440 State HB20/SB417 Prop Tax Reimb	521.38	245.23
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	4,397.17	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	78,855.15	55,628.51

### 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>222X Educational Media Services</b>		
3XX Purchased Professional and Technical Services	10,268.15	1,103.54
4XX Purchased Property Services	1,674.00	76.13
5XX Other Purchased Services	1,283.57	935.11
6XX Supplies and Materials	60,837.75	33,688.65
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	0.00	126.86
5XX Other Purchased Services	0.00	1,417.45
6XX Supplies and Materials	0.00	603.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	74,063.47	37,951.41



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						25,747.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,628.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,951.41	(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)						43,424.94	(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	825.66	862.79
3445 State Combined Fund School Block Grant	0.00	19,865.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	825.66	20,727.95

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance					12,894.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,727.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,622.54	(5)



# Trustees' Financial Summary

FY2007-08

Submit ID: 0259-39502538

14 Fergus County  
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**\*\* Recalculated \*\***

## 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
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

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

### Schedule Of Changes Worksheet

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



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**\*\* Recalculated \*\***

## 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	2,827.37	1,876.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,827.37	1,876.88

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	44,145.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,876.88	(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)	46,022.04	(5)



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**\*\* Recalculated \*\***

## 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	94,423.51	92,384.08
1190 Penalties and Interest on Taxes	301.50	472.08
1510 Interest Earnings	6,291.62	9,379.69
3440 State HB20/SB417 Prop Tax Reimb	876.96	444.05
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	3,288.45	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	105,182.04	102,679.90

### 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	2,223.76
2XX Personal Services - Employee Benefits	0.00	137.53
6XX Supplies and Materials	0.00	605.00
7XX Property and Equipment Acquisition	0.00	6,638.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	9,605.10

### Schedule Of Changes Worksheet

Beginning Fund Balance	198,695.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,679.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,605.10	(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)	291,770.12	(5)



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**\*\* Recalculated \*\***

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

### 72 - Miscellaneous Enterprise Fund

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

PRC Revenue	2007 Value	2008 Value
1945 Fees - Users/Resale of Supplies	5,139.15	25.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	395.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>5,139.15</u>	<u>420.85</u>

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

PRC Program Function Object	2007 Value	2008 Value
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
6XX Supplies and Materials	2,850.99	3,001.86
8XX Other Expenditures	684.42	0.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	0.00	110.75
<b>001 Line 5 and 52 Adjustments</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	395.85	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>3,931.26</u>	<u>3,112.61</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		2,691.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		420.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,112.61	(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	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (4)
			0.00 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 75 - Central Transportation Internal Service Fund

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

PRC Revenue	2007 Value	2008 Value
1440 Other Transportation Fees	87,645.50	0.00
1510 Interest Earnings	1,013.22	1,167.79
1910 Rentals	0.00	762.26
1970 Services Provided Other Funds	0.00	78,882.70
6100 Material Prior Period Revenue Adjustments	0.00	822.60
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	482.08	-22.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	89,140.80	81,613.15

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

PRC Program Function Object	2007 Value	2008 Value
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	27,274.03	26,630.68
2XX Personal Services - Employee Benefits	2,541.31	1,754.34
3XX Purchased Professional and Technical Services	633.93	1,116.00
4XX Purchased Property Services	4,950.08	48.80
5XX Other Purchased Services	10,050.64	5,875.18
6XX Supplies and Materials	40,544.75	53,333.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	85,994.74	88,758.14

#### Schedule Of Changes Worksheet

Beginning Fund Balance		35,097.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		81,613.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		88,758.14	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	12.00	Less Last Year	0.00
			(4b)
		12.00	
			12.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		27,964.09	(5)





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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 76 - Instructional Materials Ctr Internal Service Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	4.09	36.08
1970 Services Provided Other Funds	5,886.59	880.35
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	775.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,890.68	1,691.88

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

PRC Program Function Object	2007 Value	2008 Value
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
6XX Supplies and Materials	5,368.99	3,592.22
<b>001 Line 5 and 52 Adjustments</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	7,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,368.99	3,592.22

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,900.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,691.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,592.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		0.00 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	4,296.60	4,033.60
1900 Other Revenue from Local Sources	1,600.00	0.00
1920 Contributions/Donations from Private Sources	28,350.32	15,276.56
6100 Material Prior Period Revenue Adjustments	6,105.66	-10,062.03
9710 Residual Equity Transfers In	0.00	298.44
<b>001 Line 5 and 52 Adjustments</b>		
6100 Material Prior Period Revenue Adjustments	0.00	34,087.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>40,352.58</u>	<u>43,633.60</u>

#### 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>		
6XX Supplies and Materials	3,682.67	0.00
8XX Other Expenditures	1,000.00	0.00
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
1XX Personal Services - Salaries	23,634.14	7,117.54
2XX Personal Services - Employee Benefits	5,037.23	6,717.55
4XX Purchased Property Services	750.00	0.00
5XX Other Purchased Services	1,112.07	643.16
6XX Supplies and Materials	1,947.35	521.75
8XX Other Expenditures	0.00	152.28
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	575.00
971 Residual Equity Transfers Out	0.00	26,504.50
<b>001 Line 5 and 52 Adjustments</b>		
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	26,936.33	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>64,099.79</u>	<u>42,231.78</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 81 - Private Purpose Trust (spend interest only)

#### Schedule Of Changes Worksheet

Beginning Fund Balance						102,158.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,633.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,231.78	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						103,560.12	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	0.00	614.36
1950 Services Provided Other School Districts or Coops	0.00	35,755.84
1960 Services Provided Other Local Governmental Units	0.00	15,000.00
9710 Residual Equity Transfers In	0.00	19,975.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>0.00</u>	<u>71,345.35</u>

### 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>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	1,208.27
2XX Personal Services - Employee Benefits	0.00	413.31
6XX Supplies and Materials	0.00	1,378.36
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
1XX Personal Services - Salaries	0.00	14,167.33
4XX Purchased Property Services	0.00	53.48
5XX Other Purchased Services	0.00	570.13
6XX Supplies and Materials	0.00	27.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>17,818.08</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,345.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,818.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	53,527.27	(5)



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**\*\* Recalculated \*\***

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,096.59	3,713.72
1700 Student Extracurricular Activity Receipts	74,567.44	64,980.07
1900 Other Revenue from Local Sources	135,327.00	80,887.24
1XXX Revenues from Student Activities	0.00	222,477.26
6100 Material Prior Period Revenue Adjustments	0.00	91,984.65
9710 Residual Equity Transfers In	0.00	110.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	211,991.03	464,153.69

### 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	136,497.24	434,256.57
<b>001 Line 5 and 52 Adjustments</b>		
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	91,849.91	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	228,347.15	434,256.57

### Schedule Of Changes Worksheet

Beginning Fund Balance	106,373.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	464,153.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	434,256.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	136,270.39	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2007 Value	2008 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	134,243.04	137,159.22
XX	39X 1XXX 112	Certified Teacher Staff Salaries	5,652.59	139,845.28
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	1,160,561.60	903,230.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,521.02	14,271.53
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	26.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	150,635.01	175,805.16
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	54,749.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	12,746.48
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	3,500.00
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	2,440.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	64,174.94
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	64,174.94

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	21,390.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	92,411.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	258,538.01
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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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	193,472.73	0.00	0.00	0.00	
280	1XXX	2XX	28,457.42	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	912.28	0.00	0.00	0.00	
280	1XXX	6XX	3,097.29	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	18.00	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	32,580.29	0.00	0.00	0.00	
<b>Totals</b>			258,538.01	0.00	0.00	0.00	258,538.01

*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

FY2007-08

Submit ID: 0259-39502538

14 Fergus County  
0259 Fergus H S

**\*\* Recalculated \*\***

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	897,790.44	0.00	15,812.42	0.00	913,602.86
Buildings	6,168,078.06	0.00	0.00	0.00	6,168,078.06
Machinery and Equipment	1,447,709.70	0.00	80,226.62	25,477.00	1,502,459.32
Totals at Historical Cost	8,874,226.65	0.00	96,039.04	25,477.00	8,944,788.69
Less Accumulated Depreciation For:					
Improvement Accum	473,805.11	0.00	44,283.24	0.00	518,088.35
Building Accum	2,717,578.99	0.00	136,161.20	0.00	2,853,740.19
Machinery and Equipment Accum	964,949.97	0.00	90,503.89	21,460.00	1,033,993.86
Total Accumulated Depreciation	4,156,334.07	0.00	270,948.33	21,460.00	4,405,822.40
Governmental Activities, Capital Assets, net	4,717,892.58	0.00	-174,909.29	4,017.00	4,538,966.29

  

<b>Business-Type Activities:**</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery and Equipment	2,650.00	-2,650.00	0.00	0.00	0.00
Totals at Historical Cost	2,650.00	-2,650.00	0.00	0.00	0.00
Business-type Activities, Capital Assets, net	2,650.00	-2,650.00	0.00	0.00	0.00

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

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

\*\*\* Has comments.

<b>Depreciation by Function for FY2008</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	13,182.73	0.00	0.00
General Administration (23XX)	670.00	0.00	0.00
Operations and Maintenance (26XX)	8,065.01	0.00	0.00
Transportation (27XX)	79,895.82	0.00	0.00
Extracurricular (34XX, 35XX)	59,924.16	0.00	0.00
Unallocated	109,843.94	0.00	0.00
Total Depreciation for FY2008	271,581.66	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2007-08

Submit ID: 0259-39502538

14 Fergus County  
0259 Fergus H S

**\*\* Recalculated \*\***

## 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>							
Capital Leases	15,748.55	0.00	6,135.06	-1,988.39	7,625.10	6,135.06	1,490.04
Compensated Absences	16,208.96	266,163.80	0.00	0.00	282,372.76	24,832.00	257,540.76
Other	0.00	63,944.10	6,459.00	0.00	57,485.10	27,773.70	29,711.40
Total Governmental Activity Long-Term Liabilities	31,957.51	330,107.90	12,594.06	-1,988.39	347,482.96	58,740.76	288,742.20

\* 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.