



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder 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: Lisa Morgan

Phone #: (406) 842-5285

(Signature)

(Date)

Chair, Board of Trustees: Kim Hudson

(Signature)

(Date)

County Superintendent: Judi Osborn

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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.



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
147	Title II Part A 07	FEDERAL	2805361407	84.367
148	Title II Part A	FEDERAL	2805361408	84.367
166	Indian Education for All	STATE	State Grant	
167	Title IV Part A 07	FEDERAL	2805361607	84.186
168	Title IV, Part A, Safe & Drug-Free	FEDERAL	2805361608	84.186A
317	Title I Part A 07	FEDERAL	2805363107	84.010A
318	Title I, Part A, Improving Basic Programs	FEDERAL	2805363108	84.010A
366	State OTO Capital Invest & Deferred Maintenance	STATE	State Grant	state
367	State OTO FullTime Kindergarten Startup	STATE	State Grant	state
368	KEDS	STATE	State Grant	
397	Title V Part A 07	FEDERAL	2805363907	84.298
398	Title V, Part A, Innovative Programs	FEDERAL	2805363908	84.298
400	Indirect Costs	LOCAL	Local Grant	
416	Rural Low Income (Title VI-B-2)	FEDERAL	S358A053966	84.358B
606	OTO Weatherization & Deferred Maint	STATE	State Grant	
607	Title II Part D 07	FEDERAL	2805366007	84.318
608	Title II, Part D, Ed Technology	FEDERAL	2805366008	84.318
810	Bolo Land Company	LOCAL	Local Grant	
811	Ruby Springs Donation	LOCAL	Local Grant	



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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)	16,989.83	1,273.02		457.47
02	Taxes Receivable - Real and Personal (120-149)	5,037.07			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				9.40
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,026.90	1,273.02		466.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,347.87			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,347.87			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,679.03	1,273.02		466.87
52	TOTAL FUND BALANCE/EQUITY	16,679.03	1,273.02		466.87
53	TOTAL LIABILITIES AND FUND BALANCE	22,026.90	1,273.02		466.87



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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)		10,142.03	36,567.87	
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		10,142.03	36,567.87	
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)		10,142.03	36,567.87	
52	TOTAL FUND BALANCE/EQUITY		10,142.03	36,567.87	
53	TOTAL LIABILITIES AND FUND BALANCE		10,142.03	36,567.87	



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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				



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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				



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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)	0.06			
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	0.06			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	0.06			
52	TOTAL FUND BALANCE/EQUITY	0.06			
53	TOTAL LIABILITIES AND FUND BALANCE	0.06			



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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)		10,017.72		
02	Taxes Receivable - Real and Personal (120-149)		375.91		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		10,393.63		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		375.91		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		375.91		
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)		10,017.72		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		10,017.72		
53	TOTAL LIABILITIES AND FUND BALANCE		10,393.63		



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

Balance Sheet

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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				



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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)			2,903.12	
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			2,903.12	
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			2,903.12	
52	TOTAL FUND BALANCE/EQUITY			2,903.12	
53	TOTAL LIABILITIES AND FUND BALANCE			2,903.12	



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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				



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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				



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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				



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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	54,419.64	60,594.03
1114 District Levy - Pers Prop/Mobile Homes	0.00	64.19
1190 Penalties and Interest on Taxes	349.91	55.06
1510 Interest Earnings	823.88	811.95
1900 Other Revenue from Local Sources	62.39	83.64
3110 Direct State Aid	51,070.64	50,435.90
3111 Quality Educator	4,500.00	6,588.12
3112 At Risk Student	2,097.52	232.22
3113 Indian Education For All	428.40	408.00
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,009.72	2,423.11
3440 State HB20/SB417 Prop Tax Reimb	162.94	75.46
3444 State School Block Grant	12,257.36	12,350.52
6100 Material Prior Period Revenue Adjustments	678.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,060.98	134,122.20

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	48,478.00	52,604.44
2XX Personal Services - Employee Benefits	5,441.84	5,758.29
3XX Purchased Professional and Technical Services	1,750.00	1,590.00
5XX Other Purchased Services	1,515.62	2,083.24
6XX Supplies and Materials	1,698.33	9,766.90
8XX Other Expenditures	50.00	307.79
21XX Support Services - Students		
6XX Supplies and Materials	30.00	0.00
22XX Educational Media Services		
6XX Supplies and Materials	0.00	135.35
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,193.88	12,561.75
2XX Personal Services - Employee Benefits	175.43	238.79
3XX Purchased Professional and Technical Services	1,110.09	1,455.01
5XX Other Purchased Services	352.34	36.20
6XX Supplies and Materials	1,372.24	817.07
810 Dues and Fees	1,451.50	0.00
8XX Other Expenditures	1,019.24	2,843.28
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,424.03	3,442.80



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	363.17	466.15
			3XX Purchased Professional and Technical Services	4,378.74	1,549.20
			4XX Purchased Property Services	10,011.25	12,319.96
			5XX Other Purchased Services	8,234.97	6,905.58
			6XX Supplies and Materials	9,440.03	3,357.56
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,965.49	1,374.83
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	1,137.98	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,196.00	3,522.41
	365 OTO Indian Education for All				
		1XXX Instruction			
			6XX Supplies and Materials	428.40	0.00
			8XX Other Expenditures	0.00	161.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,273.41	5,898.59
			2XX Personal Services - Employee Benefits	642.35	833.53
			5XX Other Purchased Services	0.00	280.34
			6XX Supplies and Materials	392.89	1,154.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>126,527.22</u>	<u>131,464.92</u>



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						14,021.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						134,122.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						131,464.92	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,679.03	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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	16.27	0.00
1190 Penalties and Interest on Taxes	5.07	0.00
1510 Interest Earnings	46.77	46.25
2220 County On-Schedule Trans Reimb	1,546.33	2,203.25
3210 State On-Schedule Trans Reimb	1,546.33	2,203.25
3444 State School Block Grant	156.54	157.73

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,317.31	4,610.48
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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		
4XX Purchased Property Services	0.00	4,406.05
5XX Other Purchased Services	3,092.64	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,092.64	4,406.05
--	----------	----------

Schedule Of Changes Worksheet

Beginning Fund Balance	1,068.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,610.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,406.05	(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)	1,273.02	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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	13.29	2.17
1621 Lunch Sales	2,737.79	1,841.23
3220 State Food Services Match	7.03	9.40
4550 Federal Child Nutrition	1,438.72	4,048.86
5200 Sale or Compensation for Loss of Assets	52.55	0.00
6100 Material Prior Period Revenue Adjustments	433.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,682.55	5,901.66

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	4,638.88	5,441.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,638.88	5,441.82

Schedule Of Changes Worksheet

Beginning Fund Balance	7.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,901.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,441.82	(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)	466.87	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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	378.15	413.36
2240 County Retirement Distribution	12,421.62	11,255.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,799.77	11,668.37

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,210.04	8,301.21
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,909.15	1,838.95
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	277.32	282.30
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	450.40	487.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,846.91	10,910.13

Schedule Of Changes Worksheet

Beginning Fund Balance	9,383.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,668.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,910.13	(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)	10,142.03	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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
148 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,790.00
166 Indian Education for All	
3650 OTO Indian Education for All	500.00
317 Title I Part A 07	
6100 Material Prior Period Revenue Adjustments	-1,440.70
318 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	9,066.00
366 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	33,715.44
367 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	2,882.12
368 KEDS	
3680 K-12 Education Data Systems	68.20
416 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,805.95
810 Bolo Land Company	
1510 Interest Earnings	1,221.29
1920 Contributions/Donations from Private Sources	10,000.00
810 Subtotal	11,221.29
811 Ruby Springs Donation	
1920 Contributions/Donations from Private Sources	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,608.30

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

PRC Program Function Object	2008 Value
147 Title II Part A 07	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,310.00
148 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,190.00
166 Indian Education for All	
365 OTO Indian Education for All	



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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
166 Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	163.53
6XX Supplies and Materials	238.14
	401.67
166 Subtotal	
167 Title IV Part A 07	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	208.00
317 Title I Part A 07	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	570.21
2XX Personal Services - Employee Benefits	89.35
6XX Supplies and Materials	6,405.05
	7,064.61
317 Subtotal	
318 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,738.90
2XX Personal Services - Employee Benefits	1,596.90
	11,335.80
318 Subtotal	
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	2,338.14
2XX Personal Services - Employee Benefits	388.49
	2,726.63
367 Subtotal	
416 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	17,857.95
606 OTO Weatherization & Deferred Maint	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	2,562.36
4XX Purchased Property Services	1,327.28



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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
606 Subtotal	3,889.64
607 Title II Part D 07	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	32.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	404.00
607 Subtotal	436.00
810 Bolo Land Company	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	4,496.83
2XX Personal Services - Employee Benefits	650.98
3XX Purchased Professional and Technical Services	1,033.95
6XX Supplies and Materials	3,980.34
8XX Other Expenditures	100.00
810 Subtotal	10,262.10
811 Ruby Springs Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,682.40



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,641.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,608.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,682.40	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,567.87	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
147 Title II Part A 07	0.00	1,310.00	-1,310.00
148 Title II Part A	2,790.00	1,190.00	1,600.00
166 Indian Education for All	500.00	401.67	98.33
167 Title IV Part A 07	0.00	208.00	-208.00
317 Title I Part A 07	-1,440.70	7,064.61	-8,505.31
318 Title I, Part A, Improving Basic Programs	9,066.00	11,335.80	-2,269.80
366 State OTO Capital Invest & Deferred Maintenance	33,715.44	0.00	33,715.44
367 State OTO FullTime Kindergarten Startup	2,882.12	2,726.63	155.49
368 KEDS	68.20	0.00	68.20
416 Rural Low Income (Title VI-B-2)	17,805.95	17,857.95	-52.00
606 OTO Weatherization & Deferred Maint	0.00	3,889.64	-3,889.64
607 Title II Part D 07	0.00	436.00	-436.00
810 Bolo Land Company	11,221.29	10,262.10	959.19
811 Ruby Springs Donation	1,000.00	1,000.00	0.00
Total	<u>77,608.30</u>	<u>57,682.40</u>	<u>19,925.90</u>



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	35.45	8.35
3281 State Technology Aid	671.79	120.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	707.24	128.76

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	70.00	0.00
6XX Supplies and Materials	575.82	603.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	645.82	603.60

Schedule Of Changes Worksheet

Beginning Fund Balance	474.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	603.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.06 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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	0.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.20	0.00

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	0.20
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	7.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7.98	0.20

Schedule Of Changes Worksheet

Beginning Fund Balance	0.20	(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	0.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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	4,769.80	4,865.56
1114 District Levy - Pers Prop/Mobile Homes	0.00	6.04
1190 Penalties and Interest on Taxes	3.78	4.61
1510 Interest Earnings	76.43	285.48
3440 State HB20/SB417 Prop Tax Reimb	0.00	6.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,850.01	5,167.71

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	4,850.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,167.71	(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)	10,017.72	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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

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

PRC Revenue	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	6,610.15	3,608.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,610.15	3,608.29

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	4,142.93	3,172.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,142.93	3,172.39

Schedule Of Changes Worksheet

Beginning Fund Balance	2,467.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,608.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,172.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,903.12	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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	0.00
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	51,184.98	56,616.83
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,009.33	23,001.74
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	7,043.67	7,643.49
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



Trustees' Financial Summary

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,733.91
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,733.91

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	911.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,936.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,522.41
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	310.80

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

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	3,522.41	0.00	0.00	0.00	
Totals			3,522.41	0.00	0.00	0.00	3,522.41

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: 0536-78658207

28 Madison County
0536 Alder Elem

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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
----------------------	------------------	-----------	----------	-------------------

* 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

FY2007-08

Submit ID: 0536-78658207

28 Madison County
0536 Alder Elem

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-

Activities

Total Activity Long-Term
Liabilities

* 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.