EXHIBIT II 7
DATE 2/4/09

Montana Office of Public Instruction – Funds, Functions, and Objects in School Profile Data

Funds included: General Fund (01), Transportation (10), Bus Depreciation (11), Food Services (12), Tuition-Out of State (13), Retirement (14), Miscellaneous Programs (15), Traffic Education (18), Non-operating (19), Lease-Rental Agreement (20), Compensated Absences (21), Metal Mines Tax Reserve (24), State Mining Impact (25), Impact Aid (26), Litigation Reserve (27), Technology Acquisition (28), Debt Service (excluding refunding bonds) (50), Building Reserve (61), Interlocal Agreement (82).

BY FUNCTION

Instruction	Student Support Services	General Administration	Building Administration	Building Operations & Maintenance	Pupil Transportation	Other	Facilities/Bonds
1000	2100, 2200, 2210, 2220	2300, 2500, 2800	2400	2600	2700	3000	5000
	• Attendance (2112) • Social Work (2113) • Student Accounting (2114) • Parental Involvement (2115) • Supervision of Guidance Services (2121) • Counseling (2122) • Testing (2123) • Information (2124) • Record Maintenance (2125) • Placement (2126) • Medical (2131) • Dental (2132) • Nursing (2134) • Psychological Services (Supervision [2141], Testing [2142], Counseling [2143]) • Psychotherapy (2144) • Speech Pathology (2152) • Audiology (2153) • Occupational and Physical Therapy (2160) • Supervision of Improvement of Instruction (2210) • Instruction and Curriculum Development (2212) • Instructional Staff Development (2213) • Supervision of Educational Media (2221) • Audiovisual (2222) • Educational Television (2223) • Computer-Assisted Instruction (2224) • School Library (2225)	• Board of Trustees Services (2311) • Board Clerk (2312) • Legal (2313) • Election (2314) • Audit (2315) • Staff Relations (negotiations) (2316) • Executive Administration Services (2320) • Office of the Superintendent (2321) • Community Relations (2322) • State and Federal Relations (2323) • Fiscal Services (2510) (Supervising, Budgeting, Receiving and Disbursing Funds , Payroll, Financial Accounting, Property Accounting) • Purchasing (2520) • Warehousing and Distributing (2530) • Printing, Publishing, Duplicating (2540) • Staff Services (2800) (Planning, Research, Development, and Evaluation) • Information Services (2820) (Supervision, Recruitment and Placement, Record Keeping) • Inservice Training (2834) (for non-instructional staff) • Health Services (2835) • Data Processing (2842) (Supervision, Systems Analysis, Programming, Operations [scheduling, maintaining and producing data])	• Office of the Principal (2410) (Special Education Directors, Full-time Department Chairpersons, Graduation)	• Supervision of Operation and Maintenance of Plant Services (2610) • Operation of Building (2620) • Grounds Keeping (2630) • Equipment Upkeep (2640) • Vehicle Operation and Maintenances (2650) (other than student transportation vehicles)	• Supervision of Student Transportation Services (2710) • Vehicle Operation (2720) • Monitoring (2730) (students between home and school and between school and school activities) • Vehicle Servicing and Maintenance (2740)	• Operation of Non-Educational Services (3000) (Food, Enterprise Services [data processing, purchasing, central transportation, etc.], Community Services, Extracurricular [Activities, Athletics])	• Land Acquisition (4100) • Land Improvement (4200) • Architecture and Engineering (4300) • Educational Specifications Development (4400) • Building acquisition and construction (4500) • Building Improvements (4600) • Other Facilities (4900) • Debt Service (5000) (General Obligation Bonds, Special Assessments, and Interest; Capital Leases or Long-Term Notes with the Board of Investments; Interest on Registered Warrants, Refunding Bonds used to Retire Old Issues)

Funds excluded: Adult Education Fund (17), Building Fund (60), Enterprise Funds (70-72), Internal Service Funds (73-80), Endowment Fund (81), Student Extracurricular Activities Fund (84), Miscellaneous Trust Fund (85), Agency Funds (86-97), Account Groups (98-99).

Montana Office of Public Instruction – Funds, Functions, and Objects in School Profile Data

Funds included: General Fund (01), Transportation (10), Bus Depreciation (11), Food Services (12), Tuition-Out of State (13), Retirement (14), Miscellaneous Programs (15), Traffic Education (18), Non-operating (19), Lease-Rental Agreement (20), Compensated Absences (21), Metal Mines Tax Reserve (24), State Mining Impact (25), Impact Aid (26), Litigation Reserve (27), Technology Acquisition (28), Debt Service (excluding refunding bonds) (50), Building Reserve (61), Interlocal Agreement (82).

BY OBJECT

Salaries & Benefits	Purchased Services	Supplies & Minor Equipment	Capital Outlay	Debt Service
1XX & 2XX	3XX, 4XX, 5XX	6XX, 800, 892	7XX	8XX
• Regular Salaries (110) • Temporary Salaries (120) • Overtime Salaries (130) • Sabbatical Leave (140) • Stipends (150) • Sick Leave Termination Pay (160) • Vacation Leave (170) • Retirement Bonus/ Severance Pay (180) • Social Security and Medical Contributions (210) • Teachers' Retirement (220) • PERS (230) • Unemployment Compensation (240) • Workers' Compensation (250) • Health Insurance (260) • Life and Disability Insurance (270) • Other Employee Benefits (280)	• Official/Administrative Services (310) • Professional/Educational Services (320) • Other Professional Services (330) • Technical Services (340) • Contracted Services in/out of State with other Districts or Cooperatives (350) • Purchased Property Services (Gas, Electric, Water/Sewage, Garbage, Snow Plowing, Custodial, Repair and Maintenance, Land and Building Rental, Equipment and Vehicle Rental) (400) • Minor Constructions Services (460) • Student Transportation Services (510) • Insurance (other than employee benefits) (520) • Telephone and Postage (530) • Advertising (recruitment) (540) • Printing, Binding, Duplication (550) • Tuition to Other Districts out of State (560) • Food Services (570) • Travel In-District (581) • Travel Out-of-District/Inservice Training (582) • Miscellaneous Purchased Services (590)	• Supplies (Replacement Supplies and Parts) (610) • Energy Supplies (Bottled Gas, Oil, Coal, Vehicle/Equipment Fuel) (620) • Food (630) • Books (640) • Periodicals (650) • Minor Equipment (new and replacement) (660 & 670) • Minor Computer and Media Software (681 & 682) • Dues and Fees (810) • Student Scholarships (870) • Other Vocational Education Related Costs (880) • Prior Period Adjustments (892)	• Land (710) • Land Improvements (710) • Purchase of Existing Buildings (720) • Major Construction Services (725) • Major New and Replacement Equipment (Machinery, Vehicles, Furniture, Other) (730 & 740) • Depreciation (750) • Major Computer Hardware &780)	• Judgments Against the School District (820) • Special Assessments (830) • Principal on Debt (840) • Interest on Debt (850) • Agent Fees/Issuance Costs (860) • General Obligation bonds, Special Assessments, and Interest (Function 5100) • Capital Leases or Long-Term Notes with the Board of Investments (Function 5200) • Interest on Registered Warrants, Refunding Bonds Used to Retire Old Issues (Function 5300)

Funds excluded: Adult Education Fund (17), Building Fund (60), Enterprise Funds (70-72), Internal Service Funds (73-80), Endowment Fund (81), Student Extracurricular Activities Fund (84), Miscellaneous Trust Fund (85), Agency Funds (86-97), Account Groups (98-99).