



Trustees' Financial Summary

FY2006-07

Submit ID: 0800-57123114

44 Rosebud County
0800 Ashland Elem

**** 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 Monica Morgan

Phone #: (406) 784-2568

(Signature)

(Date)

Chair, Board of Trustees MaryAnn McCullough

(Signature)

(Date)

County Superintendent Sharyn Thomas

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY07 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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PRC	Title	Project Type	Project Number	CFDA #
105	State OTO Energy Cost Relief and Transportation	STATE	44-0800-06	State
106	IDEA Part B	FEDERAL	44-0800-77-06-	84.027
107	IDEA Part B	FEDERAL	44-0800-77-07-	84.027
117	IDEA Preschool	FEDERAL	44-0800-79-07-	84.173A
127	Title I Improving Basic Programs	FEDERAL	44-0800-31-07	84.010A
137	Title II Part A	FEDERAL	44-0800-14-07	84.367
147	Title II, Part D, Ed Technology	FEDERAL	44-0800-60-07	84.318
157	Title IV Safe and Drug-Free Schools	FEDERAL	44-0800-16-07	84.186A
167	Title V Part A	FEDERAL	44-0800-39-07	84.298
186	Johnson O'Malley (JOM)	FEDERAL	1076-0096-06	15.130
187	Johnson O'Malley (JOM)	FEDERAL	1076-0096-07	15.130
207	Coal Board Grant	STATE	None	
217	Title I, Part A, Improvement Grants	FEDERAL	44-0800-07	84.010
364	Weatherization and Deffered Maintenance	STATE	None	
365	Indian Ed for All	STATE	None	



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,516.15	9,734.31	34.78	-21,497.93
02	Taxes Receivable - Real and Personal (120-149)	2,519.02	895.24		
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	45,035.17	10,629.55	34.78	-21,497.93
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,519.02	895.24		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,519.02	895.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	42,516.15	9,734.31	34.78	-21,497.93
52	TOTAL FUND BALANCE/EQUITY	42,516.15	9,734.31	34.78	-21,497.93
53	TOTAL LIABILITIES AND FUND BALANCE	45,035.17	10,629.55	34.78	-21,497.93



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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)		22,653.46	23,311.90	16.77
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		22,653.46	23,311.90	16.77
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)		22,653.46	23,311.90	16.77
52	TOTAL FUND BALANCE/EQUITY		22,653.46	23,311.90	16.77
53	TOTAL LIABILITIES AND FUND BALANCE		22,653.46	23,311.90	16.77



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,638.53	
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			7,638.53	
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)			7,638.53	
52	TOTAL FUND BALANCE/EQUITY			7,638.53	
53	TOTAL LIABILITIES AND FUND BALANCE			7,638.53	



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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)			69,029.73	
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			69,029.73	
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)			69,029.73	
52	TOTAL FUND BALANCE/EQUITY			69,029.73	
53	TOTAL LIABILITIES AND FUND BALANCE			69,029.73	



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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)	-49.13	.65		
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	-49.13	.65		
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)	-49.13	.65		
52	TOTAL FUND BALANCE/EQUITY	-49.13	.65		
53	TOTAL LIABILITIES AND FUND BALANCE	-49.13	.65		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	687.67			
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)				
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	687.67			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	687.67			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	687.67			
53	TOTAL LIABILITIES AND FUND BALANCE	687.67			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP 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)				
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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)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (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)				
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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)				
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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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,320.77	
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			7,320.77	
LIABILITIES					
21	Payable to Other Funds (601-606)				
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35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			7,320.77	
53	TOTAL LIABILITIES AND FUND BALANCE			7,320.77	



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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)	12,671.97	35,101.32		1.70
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	12,671.97	35,101.32		1.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	12,671.97	35,101.32		
24	Other Current Liabilities (621-679)				1.70
35	TOTAL LIABILITIES	12,671.97	35,101.32		1.70
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,671.97	35,101.32		1.70



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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)				
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24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	60,692.54	63,023.96
1112 District Levy - Personal Property	3,411.91	3,575.59
1113 District Levy - Heavy Motor Vehicles	170.92	0.00
1190 Penalties and Interest on Taxes	369.72	241.78
1510 Interest Earnings	0.00	326.38
1900 Other Revenue from Local Sources	142.86	0.00
3110 Direct State Aid	172,274.86	179,392.53
3111 Quality Educator	0.00	25,924.00
3112 At Risk Student	0.00	9,370.51
3113 Indian Education For All	0.00	1,366.80
3114 American Indian Achievement Gap	0.00	12,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	32,760.18	27,366.35
3120 State Guaranteed Tax Base Aid	52,590.10	67,673.06
3440 State HB20/SB417 Prop Tax Reimb	2,363.56	1,292.73
3444 State School Block Grant	57,617.58	58,055.47
3445 State Combined Fund School Block Grant	0.00	389.55
6100 Material Prior Period Revenue Adjustments	-32.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	382,361.81	450,798.71

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	171,801.14	167,678.00
2XX Personal Services - Employee Benefits	3,171.95	48,098.42
3XX Purchased Professional and Technical Services	5,813.22	0.00
4XX Purchased Property Services	975.00	0.00
5XX Other Purchased Services	1,197.97	0.00
6XX Supplies and Materials	2,323.44	486.70
8XX Other Expenditures	58.77	10.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,371.81	15,765.67
2XX Personal Services - Employee Benefits	450.00	3,235.00
4XX Purchased Property Services	0.00	272.44
5XX Other Purchased Services	1,395.39	2,350.29
6XX Supplies and Materials	518.09	824.96
8XX Other Expenditures	1,015.00	336.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	34,833.27
2XX Personal Services - Employee Benefits	14,392.53	7,820.00



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	537.82	0.00
		6XX	Supplies and Materials	88.80	87.00
		8XX	Other Expenditures	295.00	50.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,065.92	8,945.30
		2XX	Personal Services - Employee Benefits	1,800.00	2,040.00
		3XX	Purchased Professional and Technical Services	713.26	1,110.00
		4XX	Purchased Property Services	0.00	1,100.00
		5XX	Other Purchased Services	4,727.45	2,226.24
		6XX	Supplies and Materials	455.19	1,422.18
		8XX	Other Expenditures	220.32	189.54
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	43,261.47	32,514.33
		2XX	Personal Services - Employee Benefits	900.00	6,154.00
		3XX	Purchased Professional and Technical Services	575.00	0.00
		4XX	Purchased Property Services	19,314.15	17,279.87
		5XX	Other Purchased Services	0.00	63.00
		6XX	Supplies and Materials	13,016.15	3,193.88
		8XX	Other Expenditures	0.00	35,446.00
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	82.24	0.00
		8XX	Other Expenditures	225.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	32,006.69	45,901.95
		2XX	Personal Services - Employee Benefits	5,851.07	8,976.00
		3XX	Purchased Professional and Technical Services	1,143.75	0.00
		5XX	Other Purchased Services	1,788.84	0.00
		6XX	Supplies and Materials	809.98	0.00
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	13,398.89	0.00
		5XX	Other Purchased Services	213.60	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	200.00	200.00
		5XX	Other Purchased Services	637.42	0.00
		6XX	Supplies and Materials	364.99	0.00
		8XX	Other Expenditures	40.50	0.00



Trustees' Financial Summary

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44 Rosebud County
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**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	1,200.00
		6XX	Supplies and Materials	0.00	15.60
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	17,124.48	0.00
		2XX	Personal Services - Employee Benefits	0.00	302.40
		5XX	Other Purchased Services	128.36	0.00
		6XX	Supplies and Materials	8.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>395,479.52</u>	<u>450,128.04</u>

Schedule of Changes Worksheet

Beginning Fund Balance					41,845.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					450,798.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					450,128.04	(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)					42,516.15	(5)



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**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	19,862.77	16,797.62
1112 District Levy - Personal Property	871.79	937.68
1113 District Levy - Heavy Motor Vehicles	17.81	0.00
1190 Penalties and Interest on Taxes	76.39	61.10
1510 Interest Earnings	146.57	276.10
2220 County On-Schedule Trans Reimb	10,822.30	10,957.60
3210 State On-Schedule Trans Reimb	11,111.20	10,852.80
3440 State HB20/SB417 Prop Tax Reimb	344.70	313.67
3444 State School Block Grant	3,319.63	3,344.86
3445 State Combined Fund School Block Grant	386.61	0.00
6100 Material Prior Period Revenue Adjustments	0.00	1.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,959.77	43,542.43

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,206.91	11,279.67
2XX Personal Services - Employee Benefits	2,925.00	362.00
3XX Purchased Professional and Technical Services	484.50	0.00
4XX Purchased Property Services	1,206.98	0.00
5XX Other Purchased Services	24,262.00	25,827.48
6XX Supplies and Materials	13,011.29	3,959.81
8XX Other Expenditures	75.00	225.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,171.68	41,653.96



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						7,845.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,542.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,653.96	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,734.31	(5)



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**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	0.36	1.31
3440 State HB20/SB417 Prop Tax Reimb	14.19	18.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14.55	20.23

Schedule of Changes Worksheet

Beginning Fund Balance	14.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.23	(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)	34.78	(5)



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**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	0.00	232.10
1611	National School Lunch Program	7,535.75	2,153.40
3220	State Food Services Match	123.85	26.05
4550	Federal Child Nutrition	22,206.16	27,311.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,865.76</u>	<u>29,722.90</u>

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

PRC Program Function Object		2006 Value	2007 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	4,668.69	21,600.37
	2XX Personal Services - Employee Benefits	224.00	3,982.00
	3XX Purchased Professional and Technical Services	0.00	481.95
	4XX Purchased Property Services	180.70	0.00
	5XX Other Purchased Services	780.38	625.36
	6XX Supplies and Materials	26,458.63	22,347.11
	8XX Other Expenditures	204.10	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>32,516.50</u>	<u>49,036.79</u>

Schedule of Changes Worksheet

Beginning Fund Balance					-2,184.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,722.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,036.79	(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)					-21,497.93	(5)



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14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	862.86	771.69
2240 County Retirement Distribution	63,966.12	56,117.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,828.98	56,888.94

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	32,683.59	30,651.91
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,627.57	3,576.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,595.96	9,603.64
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,000.71	1,879.79
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,229.85	6,636.58
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,243.68	902.37
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,477.98	7,875.15
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	333.97	312.80
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	849.08	402.83
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,887.32	3,158.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,929.71	65,000.00



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**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						30,764.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,888.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,000.00	(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)						22,653.46	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
107 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	76,860.00
117 IDEA Preschool	
4570 IDEA Preschool	4,343.00
127 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	65,893.00
137 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	43,785.03
147 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,290.00
157 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,047.00
167 Title V Part A	
4350 Title V, Part A, Innovative Programs	351.00
186 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	135.71
187 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	400.00
6100 Material Prior Period Revenue Adjustments	9.61
187 Subtotal	409.61
207 Coal Board Grant	
3340 State Coal Board Grants	27,945.87
217 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	8,401.35
364 Weatherization and Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	11,251.00
365 Indian Ed for All	
3650 OTO Indian Education for All	3,189.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	246,902.46

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

PRC Program Function Object	2007 Value
105 State OTO Energy Cost Relief and Transportation	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	886.51
106 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	61.63
107 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	20,759.10
2XX Personal Services - Employee Benefits	1,750.45
4XX Purchased Property Services	595.00
5XX Other Purchased Services	157.16
6XX Supplies and Materials	14,770.31
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	32,656.25
5XX Other Purchased Services	1,062.60
	71,750.87
107 Subtotal	
117 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	3,689.60
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	600.00
5XX Other Purchased Services	53.40
	4,343.00
117 Subtotal	
127 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	30,504.55
2XX Personal Services - Employee Benefits	13,954.24
5XX Other Purchased Services	643.56
6XX Supplies and Materials	13,193.29
8XX Other Expenditures	600.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
420 Title I, Part A, Improving Basic Programs	
24XX Support Services - School Administration	
5XX Other Purchased Services	160.50
25XX Support Services - Business	
1XX Personal Services - Salaries	4,789.79
2XX Personal Services - Employee Benefits	2,047.07
	65,893.00
127 Subtotal	65,893.00
137 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	10,798.89
5XX Other Purchased Services	375.00
6XX Supplies and Materials	3,624.66
8XX Other Expenditures	1,500.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1,500.00
5XX Other Purchased Services	539.15
	18,337.70
137 Subtotal	18,337.70
147 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,290.00
157 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,047.00
167 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	196.33
6XX Supplies and Materials	154.67
	351.00
167 Subtotal	351.00



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
186 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
5XX Other Purchased Services	135.71
187 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
5XX Other Purchased Services	487.00
6XX Supplies and Materials	200.00
27XX Student Transportation Services	
5XX Other Purchased Services	2,250.00
	2,937.00
187 Subtotal	
207 Coal Board Grant	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	27,945.87
217 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	8,401.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 205,380.64



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-18,209.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						246,902.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						205,380.64	(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)						23,311.90	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 State OTO Energy Cost Relief and Transportation	0.00	886.51	-886.51
106 IDEA Part B	0.00	61.63	-61.63
107 IDEA Part B	76,860.00	71,750.87	5,109.13
117 IDEA Preschool	4,343.00	4,343.00	0.00
127 Title I Improving Basic Programs	65,893.00	65,893.00	0.00
137 Title II Part A	43,785.03	18,337.70	25,447.33
147 Title II, Part D, Ed Technology	1,290.00	1,290.00	0.00
157 Title IV Safe and Drug-Free Schools	3,047.00	3,047.00	0.00
167 Title V Part A	351.00	351.00	0.00
186 Johnson O'Malley (JOM)	135.71	135.71	0.00
187 Johnson O'Malley (JOM)	409.61	2,937.00	-2,527.39
207 Coal Board Grant	27,945.87	27,945.87	0.00
217 Title I, Part A, Improvement Grants	8,401.35	8,401.35	0.00
364 Weatherization and Deffered Maintenance	11,251.00	0.00	11,251.00
365 Indian Ed for All	3,189.89	0.00	3,189.89
Total	246,902.46	205,380.64	41,521.82



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**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	37.89	1.41
1112 District Levy - Personal Property	20.30	6.39
1113 District Levy - Heavy Motor Vehicles	2.77	0.00
1190 Penalties and Interest on Taxes	13.06	1.03
1510 Interest Earnings	165.99	156.48
3440 State HB20/SB417 Prop Tax Reimb	38.44	35.08
6100 Material Prior Period Revenue Adjustments	0.00	-5,122.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	278.45	-4,921.88

Schedule of Changes Worksheet

Beginning Fund Balance	4,938.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-4,921.88	(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)	16.77	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	171.22	356.38
1910 Rentals	9,125.00	7,125.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>9,296.22</u>	<u>7,481.38</u>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	29.96	675.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	353.00	0.00
4XX Purchased Property Services	5,396.46	5,587.21
6XX Supplies and Materials	1,665.14	97.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>7,444.56</u>	<u>6,359.85</u>

Schedule of Changes Worksheet

Beginning Fund Balance	6,517.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,481.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,359.85	(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)	7,638.53	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	5,549.87	4,937.54
1900 Other Revenue from Local Sources	1,997.27	8,551.40
4820 Federal Impact Aid - Title VIII	175,211.06	160,571.35
6100 Material Prior Period Revenue Adjustments	1,819.13	5,122.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	184,577.33	179,182.56

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	62,943.57	54,767.17
2XX Personal Services - Employee Benefits	53,606.14	6,053.38
3XX Purchased Professional and Technical Services	3,290.50	244.93
4XX Purchased Property Services	3,612.50	0.00
5XX Other Purchased Services	1,291.80	1,074.55
6XX Supplies and Materials	5,667.84	1,006.76
8XX Other Expenditures	518.00	261.04
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	3,453.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	625.00	0.00
222X Educational Media Services		
6XX Supplies and Materials	44.61	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,882.00	8,151.89
2XX Personal Services - Employee Benefits	4,050.00	1,086.00
3XX Purchased Professional and Technical Services	77.50	0.00
5XX Other Purchased Services	482.63	0.00
6XX Supplies and Materials	261.08	97.61
8XX Other Expenditures	1,625.10	2,270.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	48,499.92	9,634.73
5XX Other Purchased Services	584.71	579.37
8XX Other Expenditures	75.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	28,901.50	4,171.79
2XX Personal Services - Employee Benefits	16,100.62	2,007.07
3XX Purchased Professional and Technical Services	4,332.00	4,208.00



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		5XX	Other Purchased Services	766.47	887.85
		6XX	Supplies and Materials	409.33	512.74
		8XX	Other Expenditures	1,303.06	762.24
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	7,144.25	13,137.02
		2XX	Personal Services - Employee Benefits	10,023.96	1,810.00
		3XX	Purchased Professional and Technical Services	618.26	2,292.13
		4XX	Purchased Property Services	752.50	4,660.27
		5XX	Other Purchased Services	35,610.28	120.28
		6XX	Supplies and Materials	5,146.16	3,688.38
		8XX	Other Expenditures	0.00	62.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,209.93	0.00
		2XX	Personal Services - Employee Benefits	161.63	0.00
		4XX	Purchased Property Services	3,119.08	0.00
		6XX	Supplies and Materials	122.07	0.00
		7XX	Property and Equipment Acquisition	10,000.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	153,657.75	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	996.66
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	1,413.72	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,966.90	1,832.50
		5XX	Other Purchased Services	134.82	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	6,068.93	2,617.50
		6XX	Supplies and Materials	912.52	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	5,572.34	4,070.99
		2XX	Personal Services - Employee Benefits	4,944.34	158.40



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**** Recalculated ****

26 - Impact Aid Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	491,530.32	136,676.25
--	------------	------------

Schedule of Changes Worksheet

Beginning Fund Balance		26,523.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		179,182.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		136,676.25	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		69,029.73	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	35.32	0.00
3281 State Technology Aid	2,582.48	2,660.26
6100 Material Prior Period Revenue Adjustments	0.00	-49.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,617.80	2,610.63

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,210.51	1,786.36
6XX Supplies and Materials	119.85	0.00
23XX Support Services - General Administration		
4XX Purchased Property Services	0.00	1,195.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,330.36	2,981.36

Schedule of Changes Worksheet

Beginning Fund Balance	321.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,610.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,981.36	(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)	-49.13	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	0.64	0.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.64	0.01

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	17.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17.30	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.01	(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)	0.65	(5)



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**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	20.94	36.76
1910 Rentals	120.00	20.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140.94	56.76

Schedule of Changes Worksheet

Beginning Fund Balance	630.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56.76	(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)	687.67	(5)



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**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2006 Value	2007 Value
1700	Student Extracurricular Activity Receipts	3,741.66	10,794.63
6100	Material Prior Period Revenue Adjustments	-27.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,714.20	10,794.63

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

PRC Program Function Object		2006 Value	2007 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	7,809.74	6,779.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		7,809.74	6,779.54

Schedule of Changes Worksheet

Beginning Fund Balance				3,305.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,794.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,779.54	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,320.77	(5)



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**** Recalculated ****

Fund	Account	Description	2006 Value	2007 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	26,426.48	30,992.92
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	23,667.50	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	267,267.53	277,393.81
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	8,666.77	22,624.10
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	737.56	616.72
XX	XXX 26XX	41X Energy Utility Services	17,457.04	20,830.41
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	153,657.75	27,945.87
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,602.44
b. Related Services Block Grant Entitlement	3,200.59
c. Total Entitlements Subject to Reversion	12,803.03

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,028.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,874.61
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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

Percentage of Special Ed Funding in FY2009 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	45,901.95	0.00	0.00	0.00	
280	1XXX	2XX	8,976.00	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	996.66	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			54,877.95	0.00	0.00	996.66	55,874.61



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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 FY07.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	47,497.00	-39,061.00	0.00	0.00	8,436.00
Land Improvements	145,974.86	7,683.14	0.00	0.00	153,658.00
Buildings	1,546,000.06	41,972.94	30,238.00	0.00	1,618,211.00
Machinery And Equipment	101,353.00	-17,336.00	0.00	0.00	84,017.00
Totals at historical cost	1,840,824.92	-6,740.92	30,238.00	0.00	1,864,322.00
Less Accumulated depreciation for:					
Improvement Accum	0.00	7,683.00	7,683.00	0.00	15,366.00
Building Accum	0.00	935,749.00	40,374.00	0.00	976,123.00
Machinery And Equipment Accum	0.00	39,380.00	6,937.00	0.00	46,317.00
Total accumulated depreciation	0.00	982,812.00	54,994.00	0.00	1,037,806.00
Governmental activities, capital assets, net	1,840,824.92	-989,552.92	-24,756.00	0.00	826,516.00

* 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.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
General Administration (23XX)	1,298.00	0.00	0.00
Operations and Maintenance (26XX)	50,758.00	0.00	0.00
Transportation (27XX)	2,063.00	0.00	0.00
Extracurricular (34XX, 35XX)	875.00	0.00	0.00
Total Depreciation for FY2007	54,994.00	0.00	0.00

*** Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	12,228.96	0.00	0.00	2,010.55	8,034.49	0.00	8,034.49
Total Governmental Activity	12,228.96	0.00	0.00	2,010.55	8,034.49	0.00	8,034.49
Long-Term Liabilities	12,228.96	0.00	0.00	2,010.55	8,034.49	0.00	8,034.49
Business-Type Activities **							
Compensated	18,546.00	0.00	0.00	-18,546.00	0.00	0.00	0.00
Total Business-Type Activity	18,546.00	0.00	0.00	-18,546.00	0.00	0.00	0.00
Long-Term Liabilities	18,546.00	0.00	0.00	-18,546.00	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.