



Trustees' Financial Summary

FY2007-08

Submit ID: 0800-12182193

**44 Rosebud County
0800 Ashland 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: Monica Morgan

Phone #: (406) 784-2568

(Signature)

(Date)

Chair, Board of Trustees: Doug Hopkins

(Signature)

(Date)

County Superintendent: Joby Parker

(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.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
107	State OTO Energy Cost Relief and Transportation	STATE	44-0800-06	State
117	Johnson O'Malley (JOM)	FEDERAL	44-0800-07	15.130
118	IDEA Preschool	FEDERAL	44-0800-79-08-ALLO	84.173A
127	Title I Improving Basic Programs	FEDERAL	44-0800-07	84.010A
128	IDEA Part B	FEDERAL	44-0800-77-08-ALLO	84.027
137	IDEA Part B	FEDERAL	44-0800-77-07-ALLO	84.027
147	Title II Part A	FEDERAL	44-0800-14-07	84.367
148	Weatherization and Deffered Maintenance	STATE	None	
158	Indian Ed for All	STATE	None	
218	Title I Improving Basic Programs	FEDERAL	44-0800-08	84.010A
228	Title I, Part A, Improvement Grants	FEDERAL	44-0800-08	84.010
238	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	44-0800-08	84.367
248	Title II, Part D, Ed Technology	FEDERAL	44-0800-08	84.318
258	Title IV, Part A, Safe & Drug-Free	FEDERAL	44-0800-08	84.186A
268	Title VII, Indian Education	FEDERAL	44-0800-08	84.060
278	Schoolwide Projects	FEDERAL	44-0800-08	federal
308	K-12 Education Data Systems	STATE	44-0800-08	
364	State OTO Weatherization & Deferred Maintenance	STATE	44-0800-07	state
365	State OTO Indian Education for All	STATE	44-0800-07	state
408	State OTO FullTime Kindergarten Startup	STATE	44-0800-08	state



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,394.63	4,457.77	1,273.30	-52,393.79
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	26,394.63	4,457.77	1,273.30	-52,393.79
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)	26,394.63	4,457.77	1,273.30	-52,393.79
52	TOTAL FUND BALANCE/EQUITY	26,394.63	4,457.77	1,273.30	-52,393.79
53	TOTAL LIABILITIES AND FUND BALANCE	26,394.63	4,457.77	1,273.30	-52,393.79



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		28,923.81	-102,603.13	43.63
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		28,923.81	-102,603.13	43.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)		28,923.81	-102,603.13	43.63
52	TOTAL FUND BALANCE/EQUITY		28,923.81	-102,603.13	43.63
53	TOTAL LIABILITIES AND FUND BALANCE		28,923.81	-102,603.13	43.63



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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)			-1,518.32	
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			-1,518.32	
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)			-1,518.32	
52	TOTAL FUND BALANCE/EQUITY			-1,518.32	
53	TOTAL LIABILITIES AND FUND BALANCE			-1,518.32	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			207,507.18	
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			207,507.18	
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)			207,507.18	
52	TOTAL FUND BALANCE/EQUITY			207,507.18	
53	TOTAL LIABILITIES AND FUND BALANCE			207,507.18	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-29.73	0.01		
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	-29.73	0.01		
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)	-29.73	0.01		
52	TOTAL FUND BALANCE/EQUITY	-29.73	0.01		
53	TOTAL LIABILITIES AND FUND BALANCE	-29.73	0.01		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	721.76			
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	721.76			
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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	721.76			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	721.76			
53	TOTAL LIABILITIES AND FUND BALANCE	721.76			



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,531.23	
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			6,531.23	
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			6,531.23	
52	TOTAL FUND BALANCE/EQUITY			6,531.23	
53	TOTAL LIABILITIES AND FUND BALANCE			6,531.23	



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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)	26,163.64	4,430.38		
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	26,163.64	4,430.38		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	26,163.64	4,430.38		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	26,163.64	4,430.38		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	26,163.64	4,430.38		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	63,023.96	93,453.80
1112 District Levy - Personal Property	3,575.59	3,892.20
1114 District Levy - Pers Prop/Mobile Homes	0.00	668.76
1190 Penalties and Interest on Taxes	241.78	274.32
1510 Interest Earnings	326.38	0.00
3110 Direct State Aid	179,392.53	193,408.86
3111 Quality Educator	25,924.00	31,887.11
3112 At Risk Student	9,370.51	9,315.06
3113 Indian Education For All	1,366.80	1,468.80
3114 American Indian Achievement Gap	12,800.00	9,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	27,366.35	26,798.43
3120 State Guaranteed Tax Base Aid	67,673.06	79,565.56
3440 State HB20/SB417 Prop Tax Reimb	1,292.73	62.16
3444 State School Block Grant	58,055.47	58,496.69
3445 State Combined Fund School Block Grant	389.55	0.00
6100 Material Prior Period Revenue Adjustments	0.00	52.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	450,798.71	508,343.95

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	167,678.00	210,858.85
2XX Personal Services - Employee Benefits	48,098.42	34,769.22
3XX Purchased Professional and Technical Services	0.00	626.57
4XX Purchased Property Services	0.00	429.00
5XX Other Purchased Services	0.00	277.64
6XX Supplies and Materials	486.70	1,621.85
8XX Other Expenditures	10.00	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	13,500.00
22XX Educational Media Services		
1XX Personal Services - Salaries	0.00	2,610.80
23XX Support Services - General Administration		
1XX Personal Services - Salaries	15,765.67	22,693.86
2XX Personal Services - Employee Benefits	3,235.00	4,183.00
3XX Purchased Professional and Technical Services	0.00	787.50
4XX Purchased Property Services	272.44	0.00
5XX Other Purchased Services	2,350.29	2,260.23
6XX Supplies and Materials	824.96	3,643.76



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			8XX Other Expenditures	336.00	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	34,833.27	38,333.41
			2XX Personal Services - Employee Benefits	7,820.00	3,640.00
			5XX Other Purchased Services	0.00	361.45
			6XX Supplies and Materials	87.00	1,205.00
			8XX Other Expenditures	50.00	1,005.40
	25XX Support Services - Business				
			1XX Personal Services - Salaries	8,945.30	11,467.19
			2XX Personal Services - Employee Benefits	2,040.00	9,373.76
			3XX Purchased Professional and Technical Services	1,110.00	4,675.80
			4XX Purchased Property Services	1,100.00	0.00
			5XX Other Purchased Services	2,226.24	3,867.41
			6XX Supplies and Materials	1,422.18	2,034.24
			8XX Other Expenditures	189.54	1,483.22
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	32,514.33	51,216.33
			2XX Personal Services - Employee Benefits	6,154.00	7,459.00
			3XX Purchased Professional and Technical Services	0.00	265.00
			4XX Purchased Property Services	17,279.87	6,012.00
			5XX Other Purchased Services	63.00	7,744.12
			6XX Supplies and Materials	3,193.88	17,033.63
			8XX Other Expenditures	35,446.00	122.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	45,901.95	35,053.17
			2XX Personal Services - Employee Benefits	8,976.00	5,711.68
			4XX Purchased Property Services	0.00	1,245.00
			5XX Other Purchased Services	0.00	2,136.11
			8XX Other Expenditures	0.00	1,095.00
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	0.00	12,615.12
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	200.00	400.00
			5XX Other Purchased Services	0.00	41.45
			6XX Supplies and Materials	0.00	606.70
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	1,200.00	0.00
			6XX Supplies and Materials	15.60	0.00



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

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	302.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	450,128.04	524,465.47

Schedule Of Changes Worksheet

Beginning Fund Balance	42,516.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	508,343.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	524,465.47	(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)		26,394.63 (5)



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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	16,797.62	14,847.94
1112 District Levy - Personal Property	937.68	736.23
1190 Penalties and Interest on Taxes	61.10	67.55
1510 Interest Earnings	276.10	134.81
2220 County On-Schedule Trans Reimb	10,957.60	10,685.32
3210 State On-Schedule Trans Reimb	10,852.80	10,594.40
3440 State HB20/SB417 Prop Tax Reimb	313.67	171.15
3444 State School Block Grant	3,344.86	3,370.28
6100 Material Prior Period Revenue Adjustments	1.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,542.43	40,607.68

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		
1XX Personal Services - Salaries	11,279.67	10,561.19
2XX Personal Services - Employee Benefits	362.00	0.00
3XX Purchased Professional and Technical Services	0.00	261.28
4XX Purchased Property Services	0.00	2,491.35
5XX Other Purchased Services	25,827.48	25,867.81
6XX Supplies and Materials	3,959.81	6,702.59
8XX Other Expenditures	225.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,653.96	45,884.22



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						9,734.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,607.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,884.22	(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)						4,457.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	0.00	1,155.36
1112 District Levy - Personal Property	0.00	47.12
1190 Penalties and Interest on Taxes	0.00	0.94
1510 Interest Earnings	1.31	25.64
3440 State HB20/SB417 Prop Tax Reimb	18.92	9.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20.23	1,238.52

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	34.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,238.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,273.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	232.10	0.00
1611 National School Lunch Program	2,153.40	0.00
1621 Lunch Sales	0.00	3,536.47
3220 State Food Services Match	26.05	0.00
4550 Federal Child Nutrition	27,311.35	23,400.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,722.90	26,937.38

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	21,600.37	24,032.88
2XX Personal Services - Employee Benefits	3,982.00	6,186.00
3XX Purchased Professional and Technical Services	481.95	200.00
4XX Purchased Property Services	0.00	153.90
5XX Other Purchased Services	625.36	195.15
6XX Supplies and Materials	22,347.11	25,735.28
8XX Other Expenditures	0.00	1,330.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,036.79	57,833.24

Schedule Of Changes Worksheet

Beginning Fund Balance	-21,497.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,937.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,833.24	(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)	-52,393.79	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	771.69	602.98
2240 County Retirement Distribution	56,117.25	71,181.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,888.94	71,784.53

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	30,651.91	34,737.67
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,576.92	3,325.57
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,603.64	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,879.79	1,820.81
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,636.58	7,525.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	902.37	837.33
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,875.15	6,902.08
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	312.80	6,353.51
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	402.83	631.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,158.01	3,380.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,000.00	65,514.18



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

Schedule Of Changes Worksheet

Beginning Fund Balance						22,653.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,784.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,514.18 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,923.81 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
117 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	2,454.13
127 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	7,800.00
6100 Material Prior Period Revenue Adjustments	-5,800.00
127 Subtotal	2,000.00
128 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	17,925.00
137 IDEA Part B	
6100 Material Prior Period Revenue Adjustments	-5,109.13
147 Title II Part A	
6100 Material Prior Period Revenue Adjustments	-25,447.33
148 Weatherization and Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	67,430.88
158 Indian Ed for All	
3650 OTO Indian Education for All	699.33
238 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,173.03
268 Title VII, Indian Education	
4130 Title VII Indian Education	10,924.00
278 Schoolwide Projects	
4940 Schoolwide Program	33,000.00
308 K-12 Education Data Systems	
3680 K-12 Education Data Systems	177.32
408 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	7,685.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	129,912.89

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

PRC Program Function Object	2008 Value
118 IDEA Preschool	
457 IDEA Preschool	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	4,335.00
128 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
128 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	46,129.00
2XX Personal Services - Employee Benefits	18,000.00
6XX Supplies and Materials	7,685.28
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	8,000.00
6XX Supplies and Materials	414.72
	80,229.00
148 Weatherization and Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,936.50
4XX Purchased Property Services	17,994.60
5XX Other Purchased Services	882.27
6XX Supplies and Materials	16,550.20
	37,363.57
218 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	11,936.00
3XX Purchased Professional and Technical Services	227.00
23XX Support Services - General Administration	
5XX Other Purchased Services	575.00
	12,738.00
228 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
5XX Other Purchased Services	8,028.00
6XX Supplies and Materials	1,001.89
	9,029.89
238 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	5,128.53
8XX Other Expenditures	1,500.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,022.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
238 Title II, Part A, Teacher/Principal Train/Recruit	
238 Subtotal	8,950.89
248 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	933.00
222X Educational Media Services	
3XX Purchased Professional and Technical Services	337.00
248 Subtotal	1,270.00
258 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	100.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,767.00
258 Subtotal	2,867.00
268 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	3,500.00
2XX Personal Services - Employee Benefits	3,924.00
5XX Other Purchased Services	500.00
6XX Supplies and Materials	3,000.00
268 Subtotal	10,924.00
278 Schoolwide Projects	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	47,077.65
2XX Personal Services - Employee Benefits	14,928.71
3XX Purchased Professional and Technical Services	1,000.00
5XX Other Purchased Services	1,841.50
6XX Supplies and Materials	10,710.14
278 Subtotal	75,558.00
364 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	11,251.00
365 State OTO Indian Education for All	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
365 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	1,256.21
6XX Supplies and Materials	55.36
	1,311.57
365 Subtotal	1,311.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	255,827.92

Schedule Of Changes Worksheet

Beginning Fund Balance	23,311.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	129,912.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	255,827.92	(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)	-102,603.13	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
117 Johnson O'Malley (JOM)	2,454.13	0.00	2,454.13
118 IDEA Preschool	0.00	4,335.00	-4,335.00
127 Title I Improving Basic Programs	2,000.00	0.00	2,000.00
128 IDEA Part B	17,925.00	80,229.00	-62,304.00
137 IDEA Part B	-5,109.13	0.00	-5,109.13
147 Title II Part A	-25,447.33	0.00	-25,447.33
148 Weatherization and Deffered Maintenance	67,430.88	37,363.57	30,067.31
158 Indian Ed for All	699.33	0.00	699.33
218 Title I Improving Basic Programs	0.00	12,738.00	-12,738.00
228 Title I, Part A, Improvement Grants	0.00	9,029.89	-9,029.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
238 Title II, Part A, Teacher/Principal Train/Recruit	18,173.03	8,950.89	9,222.14
248 Title II, Part D, Ed Technology	0.00	1,270.00	-1,270.00
258 Title IV, Part A, Safe & Drug-Free	0.00	2,867.00	-2,867.00
268 Title VII, Indian Education	10,924.00	10,924.00	0.00
278 Schoolwide Projects	33,000.00	75,558.00	-42,558.00
308 K-12 Education Data Systems	177.32	0.00	177.32
364 State OTO Weatherization & Deferred Maintenance	0.00	11,251.00	-11,251.00
365 State OTO Indian Education for All	0.00	1,311.57	-1,311.57
408 State OTO FullTime Kindergarten Startup	7,685.66	0.00	7,685.66
Total	129,912.89	255,827.92	-125,915.03



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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	1.41	21.64
1112 District Levy - Personal Property	6.39	0.00
1190 Penalties and Interest on Taxes	1.03	0.57
1510 Interest Earnings	156.48	1.14
3440 State HB20/SB417 Prop Tax Reimb	35.08	3.51
6100 Material Prior Period Revenue Adjustments	-5,122.27	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	-4,921.88	26.86
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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		16.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26.86	(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)		43.63	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	356.38	76.61
1910 Rentals	7,125.00	11,778.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,481.38	11,854.61

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	675.00	278.28
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,587.21	6,392.93
6XX Supplies and Materials	97.64	14,340.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,359.85	21,011.46

Schedule Of Changes Worksheet

Beginning Fund Balance	7,638.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,854.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,011.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,518.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	4,937.54	6,650.29
1900 Other Revenue from Local Sources	8,551.40	13,148.72
4820 Federal Impact Aid - Title VIII	160,571.35	225,399.24
6100 Material Prior Period Revenue Adjustments	5,122.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	179,182.56	245,198.25

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	54,767.17	2,254.09
2XX Personal Services - Employee Benefits	6,053.38	2,696.88
3XX Purchased Professional and Technical Services	244.93	0.00
4XX Purchased Property Services	0.00	50.00
5XX Other Purchased Services	1,074.55	0.00
6XX Supplies and Materials	1,006.76	26,125.17
7XX Property and Equipment Acquisition	0.00	7,878.34
8XX Other Expenditures	261.04	1,850.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	3,453.00	6,718.45
22XX Educational Media Services		
6XX Supplies and Materials	0.00	307.00
8XX Other Expenditures	0.00	759.15
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,151.89	0.00
2XX Personal Services - Employee Benefits	1,086.00	0.00
6XX Supplies and Materials	97.61	0.00
8XX Other Expenditures	2,270.00	4,433.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	9,634.73	0.00
5XX Other Purchased Services	579.37	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	4,171.79	6,535.87
2XX Personal Services - Employee Benefits	2,007.07	5,751.39
3XX Purchased Professional and Technical Services	4,208.00	0.00
5XX Other Purchased Services	887.85	149.75
6XX Supplies and Materials	512.74	0.00
8XX Other Expenditures	762.24	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	13,137.02	4,359.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid 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	1,810.00	181.00
			3XX Purchased Professional and Technical Services	2,292.13	0.00
			4XX Purchased Property Services	4,660.27	0.00
			5XX Other Purchased Services	120.28	24,868.04
			6XX Supplies and Materials	3,688.38	0.00
			8XX Other Expenditures	62.00	0.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	0.00	2,500.00
			6XX Supplies and Materials	0.00	461.66
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	1,200.00
			5XX Other Purchased Services	996.66	926.33
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	1,832.50	2,550.00
			6XX Supplies and Materials	0.00	20.88
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	2,617.50	4,100.00
			5XX Other Purchased Services	0.00	44.44
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	4,070.99	0.00
			2XX Personal Services - Employee Benefits	158.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>136,676.25</u>	<u>106,720.80</u>



Trustees' Financial Summary

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44 Rosebud County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						69,029.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						245,198.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						106,720.80	(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)						207,507.18	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	0.00	19.25
3281 State Technology Aid	2,660.26	515.50
3445 State Combined Fund School Block Grant	0.00	392.51
6100 Material Prior Period Revenue Adjustments	-49.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,610.63	927.26

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	1,786.36	0.00
6XX Supplies and Materials	0.00	907.86
23XX Support Services - General Administration		
4XX Purchased Property Services	1,195.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,981.36	907.86

Schedule Of Changes Worksheet

Beginning Fund Balance	-49.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	927.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	907.86	(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)
	-29.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	0.01	0.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.01	0.01

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	0.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.65

Schedule Of Changes Worksheet

Beginning Fund Balance	0.65	(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	0.65	(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)		0.01 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	36.76	34.09
1910 Rentals	20.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56.76	34.09

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	687.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.09	(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)	721.76	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	0.00	26.97
1700 Student Extracurricular Activity Receipts	10,794.63	7,546.02
6100 Material Prior Period Revenue Adjustments	0.00	-5.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,794.63	7,567.99

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	6,779.54	8,357.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,779.54	8,357.53

Schedule Of Changes Worksheet

Beginning Fund Balance	7,320.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,567.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,357.53	(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)
	6,531.23	(5)



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Detail Expenditure

Fund	Account	Description	2007 Value	2008 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	30,992.92	22,128.14
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	277,393.81	276,280.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	22,624.10	16,353.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	616.72	687.00
XX	XXX 26XX 41X	Energy Utility Services	20,830.41	23,639.64
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	27,945.87	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

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,784.52
b. Related Services Block Grant Entitlement	3,261.28
c. Total Entitlements Subject to Reversion	13,045.80

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)]	17,350.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	58,887.41
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	35,053.17	0.00	0.00	1,200.00
280	1XXX	2XX	5,711.68	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	1,245.00	0.00	0.00	0.00
280	1XXX	5XX	2,136.11	0.00	0.00	926.33
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	12,615.12	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			56,761.08	0.00	0.00	2,126.33 58,887.41

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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	8,436.00	0.00	0.00	0.00	8,436.00
Land Improvements	153,658.00	0.00	0.00	0.00	153,658.00
Buildings	1,618,211.00	0.00	0.00	0.00	1,618,211.00
Machinery and Equipment	84,017.00	0.00	0.00	0.00	84,017.00
Totals at Historical Cost	1,864,322.00	0.00	0.00	0.00	1,864,322.00
Less Accumulated Depreciation For:					
Improvement Accum	15,366.00	7,682.89	0.00	0.00	23,048.89
Building Accum	976,123.00	7,455.67	0.00	0.00	983,578.67
Machinery and Equipment Accum	46,317.00	6,937.00	0.00	0.00	53,254.00
Total Accumulated Depreciation	1,037,806.00	22,075.56	0.00	0.00	1,059,881.56
Governmental Activities, Capital Assets, net	826,516.00	-22,075.56	0.00	0.00	804,440.44

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

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

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2008			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Compensated Absences	8,034.49	0.00	0.00	0.00	8,034.49	0.00	0.00
Total Governmental Activity Long-Term Liabilities	8,034.49	0.00	0.00	0.00	8,034.49	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.