



# Trustees' Financial Summary

FY2008-09

Submit ID: 0800-31286857

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:** William Thex

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

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

**County Superintendent:** Joby Parker

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

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

## Software

Accounting Package: Foxie Lady

For FY09 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 #
108	Title I Improving Basic Programs	FEDERAL	44-0800-08	84.010A
109	Indian Ed for All	STATE	None	
118	Title II Part A	FEDERAL	44-0800-14-07	84.367
119	Weatherization and deferred maintenance	STATE	none	
128	Title IV, Part A, Safe & Drug-Free	FEDERAL	44-0800-08	84.186A
129	State OTO FullTime Kindergarten Startup	STATE	44-0800-08	state
138	Schoolwide Projects	FEDERAL	44-0800-08	federal
139	Title VII, Indian Education	FEDERAL	44-0800-09	84.060
148	IDEA Preschool	FEDERAL	44-0800-79-08-ALLO	84.173A
149	Title I, Part A, Improving Basic Programs	FEDERAL	440800-09	84.010A
158	Title I, Part A, Improvement Grants	FEDERAL	44-0800-08	84.010
169	21st Century Community Learning	FEDERAL	44-0800-09	84.287
178	State OTO FullTime Kindergarten Startup	STATE	44-0800-08	state
179	IDEA Part B	FEDERAL	44-0800-09	84.027
188	Johnson O'Malley (JOM)	FEDERAL	44-0800-08	15.130
198	Title I Improving Basic Programs	FEDERAL	44-0800-07	84.010A
209	K-12 Education Data Systems	STATE	44-0800-08	
219	Title II Part A	FEDERAL	44-0800-14-09	84.367
228	IDEA Part B	FEDERAL	44-0800-77-08-ALLO	84.027
229	IDEA Preschool	FEDERAL	44-0800-79-09-A	84.173A
239	Schoolwide Projects	FEDERAL	44-0800-09	federal
248	Title II, Part D, Ed Technology	FEDERAL	44-0800-08	84.318
249	ARRA - Impact Aid School Construction Formula	FEDERAL	44-0800-7600	84.404



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,989.11	11,063.74	578.05	-37,584.32
02	Taxes Receivable - Real and Personal (120-149)	6,888.84	744.76	99.87	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	35,877.95	11,808.50	677.92	-37,584.32
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,888.84	744.76	99.87	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,888.84	744.76	99.87	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	28,989.11	11,063.74	578.05	-37,584.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>	28,989.11	11,063.74	578.05	-37,584.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	35,877.95	11,808.50	677.92	-37,584.32



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		27,872.36	-70,866.45	441.32
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		27,872.36	-70,866.45	441.32
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		27,872.36	-70,866.45	441.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>		27,872.36	-70,866.45	441.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		27,872.36	-70,866.45	441.32



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,674.84	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,674.84	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,674.84	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,674.84	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,674.84	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			122,967.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			122,967.84	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			122,967.84	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			122,967.84	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			122,967.84	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-309.50			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	-309.50			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	-309.50			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-309.50			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-309.50			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,056.22			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,056.22			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	1,056.22			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,056.22			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,056.22			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,582.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,582.47	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			3,582.47	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,582.47	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,582.47	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,109.99	12,666.61		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	34,109.99	12,666.61		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	34,109.99	12,666.61		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	34,109.99	12,666.61		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	34,109.99	12,666.61		



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## Balance Sheet

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



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



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	93,453.80	108,080.83
1112 District Levy - Personal Property	3,892.20	5,258.75
1114 District Levy - Pers Prop/Mobile Homes	668.76	178.03
1190 Penalties and Interest on Taxes	274.32	437.45
3110 Direct State Aid	193,408.86	189,016.32
3111 Quality Educator	31,887.11	22,824.13
3112 At Risk Student	9,315.06	9,320.79
3113 Indian Education For All	1,468.80	1,387.20
3114 American Indian Achievement Gap	9,000.00	8,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	26,798.43	24,911.24
3120 State Guaranteed Tax Base Aid	79,565.56	77,806.90
3444 State School Block Grant	58,496.69	58,941.26
6100 Material Prior Period Revenue Adjustments	52.20	254.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>508,281.79</b>	<b>507,217.68</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	210,858.85	241,666.91
2XX Personal Services - Employee Benefits	34,769.22	25,710.00
3XX Purchased Professional and Technical Services	626.57	0.00
4XX Purchased Property Services	429.00	0.00
5XX Other Purchased Services	277.64	0.00
6XX Supplies and Materials	1,621.85	355.69
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	13,500.00	0.00
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	2,610.80	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	22,693.86	22,274.14
2XX Personal Services - Employee Benefits	4,183.00	3,720.00
3XX Purchased Professional and Technical Services	787.50	0.00
5XX Other Purchased Services	2,260.23	1,204.67
6XX Supplies and Materials	3,643.76	721.21
8XX Other Expenditures	0.00	515.40
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	38,333.41	50,000.08
2XX Personal Services - Employee Benefits	3,640.00	4,452.00
5XX Other Purchased Services	361.45	846.27



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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	2008 Value	2009 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			6XX Supplies and Materials	1,205.00	386.75
			8XX Other Expenditures	1,005.40	0.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	11,467.19	25,999.92
			2XX Personal Services - Employee Benefits	9,373.76	5,206.57
			3XX Purchased Professional and Technical Services	4,675.80	0.00
			5XX Other Purchased Services	3,867.41	687.71
			6XX Supplies and Materials	2,034.24	0.00
			8XX Other Expenditures	1,483.22	187.51
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	51,216.33	43,697.63
			2XX Personal Services - Employee Benefits	7,459.00	9,068.00
			3XX Purchased Professional and Technical Services	265.00	0.00
			4XX Purchased Property Services	6,012.00	5,811.57
			5XX Other Purchased Services	7,744.12	0.00
			6XX Supplies and Materials	17,033.63	5,538.25
			8XX Other Expenditures	122.00	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	35,053.17	31,868.44
			2XX Personal Services - Employee Benefits	5,711.68	3,961.48
			4XX Purchased Property Services	1,245.00	0.00
			5XX Other Purchased Services	2,136.11	0.00
			6XX Supplies and Materials	0.00	12,372.88
			8XX Other Expenditures	1,095.00	0.00
	<b>21XX Support Services - Students</b>				
			3XX Purchased Professional and Technical Services	12,615.12	7,493.56
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	400.00	0.00
			5XX Other Purchased Services	41.45	0.00
			6XX Supplies and Materials	606.70	0.00
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	0.00	623.25
			5XX Other Purchased Services	0.00	116.08
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	0.00	137.23



# Trustees' Financial Summary

FY2008-09

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44 Rosebud County  
0800 Ashland Elem

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

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

524,465.47

504,623.20

### Schedule Of Changes Worksheet

Beginning Fund Balance						26,394.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						507,217.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						504,623.20	(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)						28,989.11	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1111 District Levy - Real Property	14,847.94	12,503.78
1112 District Levy - Personal Property	736.23	996.77
1114 District Levy - Pers Prop/Mobile Homes	0.00	27.82
1190 Penalties and Interest on Taxes	67.55	76.49
1510 Interest Earnings	134.81	128.51
2220 County On-Schedule Trans Reimb	10,685.32	4,781.95
3210 State On-Schedule Trans Reimb	10,594.40	4,859.15
3444 State School Block Grant	3,370.28	3,395.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	40,436.53	26,770.36

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	10,561.19	8,053.93
3XX Purchased Professional and Technical Services	261.28	132.30
4XX Purchased Property Services	2,491.35	2,157.58
5XX Other Purchased Services	25,867.81	738.35
6XX Supplies and Materials	6,702.59	7,334.23
7XX Property and Equipment Acquisition	0.00	1,500.00
8XX Other Expenditures	0.00	248.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	45,884.22	20,164.39



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						4,457.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,770.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,164.39	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,063.74	(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	2008 Value	2009 Value
1111 District Levy - Real Property	1,155.36	874.74
1112 District Levy - Personal Property	47.12	29.44
1190 Penalties and Interest on Taxes	0.94	5.08
1510 Interest Earnings	25.64	0.00
3445 State Combined Fund School Block Grant	0.00	395.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,229.06	1,304.75

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,273.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,304.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(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)	578.05	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1621 Lunch Sales	3,536.47	3,898.78
3220 State Food Services Match	0.00	24.49
4550 Federal Child Nutrition	23,400.91	31,375.40
6100 Material Prior Period Revenue Adjustments	0.00	52,393.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,937.38	87,692.46

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	24,032.88	24,235.73
2XX Personal Services - Employee Benefits	6,186.00	5,394.00
3XX Purchased Professional and Technical Services	200.00	264.50
4XX Purchased Property Services	153.90	1,860.16
5XX Other Purchased Services	195.15	225.47
6XX Supplies and Materials	25,735.28	40,443.03
8XX Other Expenditures	1,330.03	460.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	57,833.24	72,882.99

### Schedule Of Changes Worksheet

Beginning Fund Balance	-52,393.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,692.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,882.99	(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)	-37,584.32	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	602.98	397.66
2240 County Retirement Distribution	71,181.55	76,284.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	71,784.53	76,681.85

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	34,737.67	40,704.91
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,325.57	3,355.77
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,820.81	3,827.28
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,525.97	7,361.67
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	837.33	757.19
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,902.08	9,443.19
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	6,353.51	7,787.28
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	631.00	815.77
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	3,380.24	3,680.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	65,514.18	77,733.30



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						28,923.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,681.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,733.30 (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)						27,872.36 (5)



# Trustees' Financial Summary

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

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

<b>PRC Revenue</b>	<b>2009 Value</b>
<b>109 Indian Ed for All</b>	
3650 OTO Indian Education for All	662.77
<b>118 Title II Part A</b>	
4200 Title I, Part A, Improving Basic Programs	12,738.00
4310 Title II, Part D, Educational Technology	1,270.00
<b>118 Subtotal</b>	14,008.00
<b>138 Schoolwide Projects</b>	
4940 Schoolwide Program	42,558.00
<b>139 Title VII, Indian Education</b>	
4130 Title VII Indian Education	13,191.00
<b>148 IDEA Preschool</b>	
4570 IDEA Preschool	4,335.00
<b>169 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	23,791.00
<b>178 State OTO FullTime Kindergarten Startup</b>	
4140 Federal Johnson O'Malley (JOM)	3,661.79
<b>179 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	83,547.00
<b>209 K-12 Education Data Systems</b>	
3680 K-12 Education Data Systems	188.96
<b>219 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,851.00
<b>228 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	62,304.00
<b>229 IDEA Preschool</b>	
4570 IDEA Preschool	5,088.00
<b>239 Schoolwide Projects</b>	
4940 Schoolwide Program	99,064.00
<b>248 Title II, Part D, Ed Technology</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,867.00
<b>249 ARRA - Impact Aid School Construction Formula</b>	
7600 ARRA - Impact Aid, Formula Construction	12,624.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	372,741.52

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

<b>PRC Program Function Object</b>	<b>2009 Value</b>
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# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2009 Value
<b>109 Indian Ed for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	474.80
6XX Supplies and Materials	224.53
	699.33
<b>109 Subtotal</b>	
<b>119 Weatherization and deferred maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>23XX Support Services - General Administration</b>	
7XX Property and Equipment Acquisition	4,660.46
<b>26XX Operation and Maintenance of Plant Services</b>	
7XX Property and Equipment Acquisition	25,400.28
	30,060.74
<b>119 Subtotal</b>	
<b>139 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,206.33
2XX Personal Services - Employee Benefits	4,226.64
6XX Supplies and Materials	758.03
	13,191.00
<b>139 Subtotal</b>	
<b>169 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	35,858.64
2XX Personal Services - Employee Benefits	5,251.77
5XX Other Purchased Services	1,574.50
6XX Supplies and Materials	4,888.88
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	107.74
<b>24XX Support Services - School Administration</b>	
5XX Other Purchased Services	435.48
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	2,616.45
2XX Personal Services - Employee Benefits	266.54
	51,000.00
<b>169 Subtotal</b>	
<b>178 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,791.92
2XX Personal Services - Employee Benefits	450.40



# Trustees' Financial Summary

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

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

PRC Program Function Object	2009 Value
<b>178 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,443.34
<b>178 Subtotal</b>	7,685.66
<b>179 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	59,834.73
2XX Personal Services - Employee Benefits	13,120.83
3XX Purchased Professional and Technical Services	1,828.36
4XX Purchased Property Services	1,095.00
5XX Other Purchased Services	662.44
6XX Supplies and Materials	7,942.21
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	4,171.64
6XX Supplies and Materials	1,056.79
<b>26XX Operation and Maintenance of Plant Services</b>	
7XX Property and Equipment Acquisition	12,099.00
<b>179 Subtotal</b>	101,811.00
<b>198 Title I Improving Basic Programs</b>	
<b>422 Title I, Part A, Improvement Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,608.30
2XX Personal Services - Employee Benefits	67.06
5XX Other Purchased Services	7,911.32
6XX Supplies and Materials	383.43
<b>198 Subtotal</b>	10,970.11
<b>229 IDEA Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	465.27
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	4,275.00
6XX Supplies and Materials	284.72
<b>27XX Student Transportation Services</b>	
6XX Supplies and Materials	63.01
<b>229 Subtotal</b>	5,088.00
<b>239 Schoolwide Projects</b>	
<b>494 Schoolwide Program</b>	





# Trustees' Financial Summary

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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
109 Indian Ed for All	662.77	699.33	-36.56
118 Title II Part A	14,008.00	0.00	14,008.00
119 Weatherization and deferred maintenance	0.00	30,060.74	-30,060.74
138 Schoolwide Projects	42,558.00	0.00	42,558.00
139 Title VII, Indian Education	13,191.00	13,191.00	0.00
148 IDEA Preschool	4,335.00	0.00	4,335.00
169 21st Century Community Learning	23,791.00	51,000.00	-27,209.00
178 State OTO FullTime Kindergarten Startup	3,661.79	7,685.66	-4,023.87
179 IDEA Part B	83,547.00	101,811.00	-18,264.00
198 Title I Improving Basic Programs	0.00	10,970.11	-10,970.11
209 K-12 Education Data Systems	188.96	0.00	188.96
219 Title II Part A	4,851.00	0.00	4,851.00
228 IDEA Part B	62,304.00	0.00	62,304.00
229 IDEA Preschool	5,088.00	5,088.00	0.00
239 Schoolwide Projects	99,064.00	120,499.00	-21,435.00
248 Title II, Part D, Ed Technology	2,867.00	0.00	2,867.00
249 ARRA - Impact Aid School Construction Formula	12,624.00	0.00	12,624.00
<b>Total</b>	<b>372,741.52</b>	<b>341,004.84</b>	<b>31,736.68</b>



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1111 District Levy - Real Property	21.64	306.93
1112 District Levy - Personal Property	0.00	80.24
1114 District Levy - Pers Prop/Mobile Homes	0.00	3.13
1190 Penalties and Interest on Taxes	0.57	0.27
1510 Interest Earnings	1.14	7.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23.35	397.69

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	43.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	397.69	(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)	441.32	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	76.61	0.00
1910 Rentals	11,778.00	11,092.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,854.61	11,092.22

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	278.28	150.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	6,392.93	4,248.05
6XX Supplies and Materials	14,340.25	3,501.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	21,011.46	7,899.06

### Schedule Of Changes Worksheet

Beginning Fund Balance	-1,518.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,092.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,899.06	(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)	1,674.84	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	6,650.29	3,009.30
1900 Other Revenue from Local Sources	13,148.72	44,498.78
4820 Federal Impact Aid - Title VIII	225,399.24	254,889.97
6100 Material Prior Period Revenue Adjustments	0.00	-52,373.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>245,198.25</b>	<b>250,024.26</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,254.09	25,217.75
2XX Personal Services - Employee Benefits	2,696.88	17,851.50
3XX Purchased Professional and Technical Services	0.00	5,445.00
4XX Purchased Property Services	50.00	0.00
5XX Other Purchased Services	0.00	1,318.74
6XX Supplies and Materials	26,125.17	39,566.83
7XX Property and Equipment Acquisition	7,878.34	0.00
8XX Other Expenditures	1,850.00	9,335.66
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	6,718.45	16,975.99
6XX Supplies and Materials	0.00	87.74
<b>222X Educational Media Services</b>		
5XX Other Purchased Services	0.00	338.60
6XX Supplies and Materials	307.00	0.00
8XX Other Expenditures	759.15	64.60
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	1,034.65
2XX Personal Services - Employee Benefits	0.00	186.00
3XX Purchased Professional and Technical Services	0.00	2,931.48
5XX Other Purchased Services	0.00	3,514.29
6XX Supplies and Materials	0.00	4,871.32
8XX Other Expenditures	4,433.00	2,346.40
<b>24XX Support Services - School Administration</b>		
5XX Other Purchased Services	0.00	744.37
6XX Supplies and Materials	0.00	356.65
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	6,535.87	0.00
2XX Personal Services - Employee Benefits	5,751.39	13,266.26
3XX Purchased Professional and Technical Services	0.00	4,967.55
5XX Other Purchased Services	149.75	1,440.98



# Trustees' Financial Summary

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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	2008 Value	2009 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	0.00	333.93
			8XX Other Expenditures	0.00	9,891.83
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	4,359.36	6,760.21
			2XX Personal Services - Employee Benefits	181.00	0.00
			3XX Purchased Professional and Technical Services	0.00	15,972.10
			4XX Purchased Property Services	0.00	51,618.25
			5XX Other Purchased Services	24,868.04	25,679.00
			6XX Supplies and Materials	0.00	24,269.11
			7XX Property and Equipment Acquisition	0.00	25,580.00
			8XX Other Expenditures	0.00	62.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	2,500.00	0.00
			6XX Supplies and Materials	461.66	0.00
			7XX Property and Equipment Acquisition	0.00	4,500.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,200.00	0.00
			5XX Other Purchased Services	926.33	0.00
			6XX Supplies and Materials	0.00	1,540.99
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	0.00	5,244.99
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	2,550.00	600.00
			6XX Supplies and Materials	20.88	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,100.00	6,800.00
			5XX Other Purchased Services	44.44	1,079.76
			6XX Supplies and Materials	0.00	2,017.33
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	751.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>106,720.80</u>	<u>334,563.60</u>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						207,507.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						250,024.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						334,563.60	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						122,967.84	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	19.25	0.00
3281 State Technology Aid	515.50	1,045.41
3445 State Combined Fund School Block Grant	392.51	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-279.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	927.26	765.64

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	651.70
6XX Supplies and Materials	907.86	393.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	907.86	1,045.41

### Schedule Of Changes Worksheet

Beginning Fund Balance	-29.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	765.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,045.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-309.50	(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	2008 Value	2009 Value
1510 Interest Earnings	0.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.01	0.00

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.65	0.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.65	0.01

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.01	(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)		0.00 (5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	34.09	19.46
1900 Other Revenue from Local Sources	0.00	235.00
1910 Rentals	0.00	80.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34.09	334.46

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	721.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	334.46	(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)	1,056.22	(5)



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	26.97	0.00
1700 Student Extracurricular Activity Receipts	7,546.02	7,491.45
6100 Material Prior Period Revenue Adjustments	-5.00	0.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,567.99	7,491.97

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	8,357.53	10,440.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,357.53	10,440.73

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,531.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,491.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,440.73	(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)	3,582.47	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	22,128.14	1,793.11
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	276,280.16	347,225.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,353.65	26,137.81
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	687.00	1,489.74
XX	XXX 26XX 41X	Energy Utility Services	23,639.64	32,273.42
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,219.40
b. Related Services Block Grant Entitlement	3,072.72
c. Total Entitlements Subject to Reversion	12,292.12

### 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)]	16,348.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	62,482.34
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 FY2011 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	31,868.44	0.00	0.00	0.00	
280	1XXX	2XX	3,961.48	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	12,372.88	0.00	0.00	1,540.99	
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	7,493.56	0.00	0.00	5,244.99	
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	
<b>Totals</b>			55,696.36	0.00	0.00	6,785.98	62,482.34

*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 FY09.



# Trustees' Financial Summary

FY2008-09

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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	23,048.89	0.00	0.00	0.00	23,048.89
Building Accum	983,578.67	0.00	0.00	0.00	983,578.67
Machinery and Equipment Accum	53,254.00	0.00	0.00	0.00	53,254.00
Total Accumulated Depreciation	1,059,881.56	0.00	0.00	0.00	1,059,881.56
Governmental Activities, Capital Assets, net	804,440.44	0.00	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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2009			

\*\*\* 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 (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
<b>Governmental Activities*</b>							
Compensated Absences	8,034.49	1,971.23	0.00	0.00	10,005.72	0.00	10,005.72
Total Governmental Activity Long-Term Liabilities	8,034.49	1,971.23	0.00	0.00	10,005.72	0.00	10,005.72

\* 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.