



# Trustees' Financial Summary

**FY2009-10**

**Submit ID: 0800-02920768**

**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

*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*

## 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 FY10 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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
128	21st Century Community Learning	FEDERAL		84.287
129	Title I, Part A, Improvement Grants	FEDERAL		84.010
180	Johnson O'Malley (JOM)	FEDERAL		15.130
189	Johnson O'Malley (JOM)	FEDERAL		15.130
329	Title I, Part A, Improving Basic Programs	FEDERAL	44080009	84.010A
370	Deferred Maintenance & Energy Efficiency	STATE		NA
413	Title VII, Indian Education	FEDERAL		84.060
420	Title I Improving Basic Programs	FEDERAL	04408003110	84.010A
422	Title I, Part A, Improvement Grants	FEDERAL	04408003710	84.010
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04408001410	84.367
431	Title II, Part D, Ed Technology	FEDERAL		84.318
434	21st Century Community Learning	FEDERAL	04408001710	84.287
456	IDEA Part B	FEDERAL	04408007710	84.027
457	IDEA Preschool	FEDERAL	04408007910	84.173A
473	Public Health Emergency Preparedness	FEDERAL		93.069
494	Title I, Part A, Improving Basic Programs	FEDERAL	8003210	84.010A
750	ARRA - IDEA Part B	FEDERAL	04408009210	84.931
751	ARRA - IDEA Preschool	FEDERAL	04408009510	84.392
756	ARRA - Title I SchoolWide	FEDERAL	04408009710	84.389A
760	ARRA - Impact Aid School Construction Formula	FEDERAL		84.404
910	Budget Amendment			



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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)	16,984.97	17,848.39	9,727.94	-48,703.03
02	Taxes Receivable - Real and Personal (120-149)	14,137.74	1,003.87	1,322.93	
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>	31,122.71	18,852.26	11,050.87	-48,703.03
<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)	14,137.74	1,003.87	1,322.93	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	14,137.74	1,003.87	1,322.93	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,984.97	17,848.39	9,727.94	-48,703.03
52	<b>TOTAL FUND BALANCE/EQUITY</b>	16,984.97	17,848.39	9,727.94	-48,703.03
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	31,122.71	18,852.26	11,050.87	-48,703.03



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FY2009-10

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44 Rosebud County  
0800 Ashland Elem

## 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)		24,464.70	-138,268.67	620.44
02	Taxes Receivable - Real and Personal (120-149)				11.42
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			109,097.21	
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>		24,464.70	-29,171.46	631.86
<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)				11.42
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				11.42
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		24,464.70	-29,171.46	620.44
52	<b>TOTAL FUND BALANCE/EQUITY</b>		24,464.70	-29,171.46	620.44
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		24,464.70	-29,171.46	631.86



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FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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)			4,497.20	
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>			4,497.20	
<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)			4,497.20	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,497.20	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,497.20	



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,784.58	
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>			2,784.58	
<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)			2,784.58	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,784.58	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,784.58	



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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)	-307.67			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	-307.67			
<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)	-307.67			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-307.67			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-307.67			



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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)	1,075.62			
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>	1,075.62			
<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)	1,075.62			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,075.62			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,075.62			



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<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>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<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>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,739.91	
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>			1,739.91	
<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			1,739.91	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,739.91	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,739.91	



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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)	23,897.26	18,337.52		
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>	23,897.26	18,337.52		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	23,897.26	18,337.52		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	23,897.26	18,337.52		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	23,897.26	18,337.52		



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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>				



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## Balance Sheet

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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FY2009-10

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44 Rosebud County  
0800 Ashland Elem

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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	108,080.83	98,669.75
1112 District Levy - Personal Property	5,258.75	10,185.94
1114 District Levy - Pers Prop/Mobile Homes	178.03	0.00
1190 Penalties and Interest on Taxes	437.45	355.87
1900 Other Revenue from Local Sources	0.00	6.15
3110 Direct State Aid	189,016.32	194,181.11
3111 Quality Educator	22,824.13	21,494.77
3112 At Risk Student	9,320.79	0.00
3113 Indian Education For All	1,387.20	1,326.00
3114 American Indian Achievement Gap	8,800.00	8,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	24,911.24	24,785.16
3120 State Guaranteed Tax Base Aid	77,806.90	74,179.80
3444 State School Block Grant	58,941.26	59,389.21
3730 HB645 State Special Education Allowable Costs	0.00	524.33
6100 Material Prior Period Revenue Adjustments	254.78	20,520.76
7800 ARRA - State Fiscal Stabilization Fund	0.00	12,272.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>507,217.68</b>	<b>526,490.86</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	241,666.91	253,513.73
2XX Personal Services - Employee Benefits	25,710.00	32,927.93
3XX Purchased Professional and Technical Services	0.00	1,139.60
5XX Other Purchased Services	0.00	31.50
6XX Supplies and Materials	355.69	1,408.26
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	0.00	19,121.07
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	22,274.14	1,315.00
2XX Personal Services - Employee Benefits	3,720.00	200.00
5XX Other Purchased Services	1,204.67	2,009.56
6XX Supplies and Materials	721.21	695.31
8XX Other Expenditures	515.40	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	50,000.08	4,166.66
2XX Personal Services - Employee Benefits	4,452.00	386.00
5XX Other Purchased Services	846.27	0.00
6XX Supplies and Materials	386.75	1,228.24



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			810 Dues and Fees	0.00	789.40
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	25,999.92	14,322.78
			2XX Personal Services - Employee Benefits	5,206.57	6,268.44
			5XX Other Purchased Services	687.71	866.89
			6XX Supplies and Materials	0.00	163.58
			810 Dues and Fees	0.00	111.18
			8XX Other Expenditures	187.51	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	43,697.63	12,159.34
			2XX Personal Services - Employee Benefits	9,068.00	4,181.61
			3XX Purchased Professional and Technical Services	0.00	5,264.76
			4XX Purchased Property Services	5,811.57	9,751.26
			5XX Other Purchased Services	0.00	543.50
			6XX Supplies and Materials	5,538.25	3,270.33
			810 Dues and Fees	0.00	1,162.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	31,868.44	51,642.29
			2XX Personal Services - Employee Benefits	3,961.48	6,956.69
			6XX Supplies and Materials	12,372.88	0.00
	<b>21XX Support Services - Students</b>				
			3XX Purchased Professional and Technical Services	7,493.56	950.00
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	623.25	7,240.50
			2XX Personal Services - Employee Benefits	0.00	33.61
			5XX Other Purchased Services	116.08	20.81
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
	<b>21XX Support Services - Students</b>				
			3XX Purchased Professional and Technical Services	0.00	12,272.01
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	137.23	13,672.39
			2XX Personal Services - Employee Benefits	0.00	6,100.00
			6XX Supplies and Materials	0.00	13,608.77
	<b>910 Budget Amendment</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	49,000.00



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

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:**

504,623.20

538,495.00

### Schedule Of Changes Worksheet

Beginning Fund Balance						28,989.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						526,490.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						538,495.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,984.97	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	12,503.78	5,887.79
1112 District Levy - Personal Property	996.77	2,221.10
1114 District Levy - Pers Prop/Mobile Homes	27.82	0.00
1190 Penalties and Interest on Taxes	76.49	52.68
1510 Interest Earnings	128.51	240.91
1900 Other Revenue from Local Sources	0.00	3,665.58
2220 County On-Schedule Trans Reimb	4,781.95	4,703.95
3210 State On-Schedule Trans Reimb	4,859.15	4,932.14
3444 State School Block Grant	3,395.89	3,421.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>26,770.36</b>	<b>25,125.85</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	8,053.93	9,766.74
2XX Personal Services - Employee Benefits	0.00	4,400.00
3XX Purchased Professional and Technical Services	132.30	240.00
4XX Purchased Property Services	2,157.58	384.72
5XX Other Purchased Services	738.35	878.85
6XX Supplies and Materials	7,334.23	2,670.89
7XX Property and Equipment Acquisition	1,500.00	0.00
8XX Other Expenditures	248.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>20,164.39</b>	<b>18,341.20</b>



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						11,063.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,125.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,341.20	(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)						17,848.39	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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	2009 Value	2010 Value
1111 District Levy - Real Property	874.74	8,733.04
1112 District Levy - Personal Property	29.44	323.33
1190 Penalties and Interest on Taxes	5.08	12.18
1510 Interest Earnings	0.00	81.34
3445 State Combined Fund School Block Grant	395.49	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,304.75	9,149.89

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	2,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,000.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	578.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,149.89	(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)	9,727.94	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

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

PRC Revenue	2009 Value	2010 Value
1621 Lunch Sales	3,898.78	1,172.58
3220 State Food Services Match	24.49	4,164.80
4550 Federal Child Nutrition	31,375.40	28,630.89
4555 School Foods Summer Program - 10.559	0.00	3,069.41
6100 Material Prior Period Revenue Adjustments	52,393.79	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>87,692.46</b>	<b>37,037.68</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	24,235.73	2,551.59
2XX Personal Services - Employee Benefits	5,394.00	453.00
3XX Purchased Professional and Technical Services	264.50	150.00
4XX Purchased Property Services	1,860.16	749.00
5XX Other Purchased Services	225.47	0.00
6XX Supplies and Materials	40,443.03	44,070.04
810 Dues and Fees	0.00	182.76
8XX Other Expenditures	460.10	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>72,882.99</b>	<b>48,156.39</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-37,584.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,037.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,156.39	(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)	-48,703.03	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	397.66	300.89
2240 County Retirement Distribution	76,284.19	76,307.72
6100 Material Prior Period Revenue Adjustments	0.00	-16.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>76,681.85</b>	<b>76,592.34</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	40,704.91	47,452.19
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,355.77	2,343.82
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	0.00	7,317.60
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,827.28	2,121.22
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,361.67	7,001.13
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	757.19	793.42
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	9,443.19	6,560.16
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	7,787.28	0.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	815.77	1,951.60
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	3,680.24	4,458.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>77,733.30</b>	<b>80,000.00</b>



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						27,872.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,592.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,000.00	(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)						24,464.70	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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>2010 Value</b>
<b>128 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	20,287.00
<b>129 Title I, Part A, Improvement Grants</b>	
4220 Title I, Part A, Improvement Grants	20,000.00
<b>180 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	1,511.16
<b>189 Johnson O'Malley (JOM)</b>	
6100 Material Prior Period Revenue Adjustments	43.12
<b>329 Title I, Part A, Improving Basic Programs</b>	
4940 Schoolwide Program	12,733.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	11,128.86
<b>413 Title VII, Indian Education</b>	
4130 Title VII Indian Education	10,880.00
<b>420 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	25,852.25
<b>422 Title I, Part A, Improvement Grants</b>	
4220 Title I, Part A, Improvement Grants	70,000.00
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	22,835.57
<b>431 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,014.50
<b>434 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	51,000.00
<b>456 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	68,457.00
<b>457 IDEA Preschool</b>	
4570 IDEA Preschool	4,367.00
<b>473 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	1,250.00
<b>494 Title I, Part A, Improving Basic Programs</b>	
4940 Schoolwide Program	56,025.00
<b>750 ARRA - IDEA Part B</b>	
7500 ARRA - IDEA, Part B	80,703.00
<b>751 ARRA - IDEA Preschool</b>	
7510 ARRA - IDEA Preschool	3,801.00
<b>756 ARRA - Title I SchoolWide</b>	
7560 ARRA Title I SchoolWide	62,195.00





# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
<b>422 Title I, Part A, Improvement Grants</b>	
<b>422 Title I, Part A, Improvement Grants</b>	
<b>24XX Support Services - School Administration</b>	
5XX Other Purchased Services	583.18
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	10,885.48
2XX Personal Services - Employee Benefits	3,540.15
	70,000.00
<b>422 Subtotal</b>	
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	20,751.00
5XX Other Purchased Services	2,084.57
	22,835.57
<b>430 Subtotal</b>	
<b>431 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	1,014.50
<b>434 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	31,951.70
2XX Personal Services - Employee Benefits	4,288.10
5XX Other Purchased Services	2,046.04
6XX Supplies and Materials	9,862.12
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	1,200.00
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	1,169.26
2XX Personal Services - Employee Benefits	96.33
5XX Other Purchased Services	380.58
	50,994.13
<b>434 Subtotal</b>	
<b>456 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	50,000.00
2XX Personal Services - Employee Benefits	18,457.00
	68,457.00
<b>456 Subtotal</b>	
<b>457 IDEA Preschool</b>	



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2010 Value
457	IDEA	Preschool		
	457	IDEA	Preschool	
		1XXX	Instruction	
			6XX Supplies and Materials	4,209.25
		21XX	Support Services - Students	
			6XX Supplies and Materials	157.75
			<b>457 Subtotal</b>	4,367.00
494	Title I, Part A, Improving Basic Programs			
	494	Schoolwide Program		
		1XXX	Instruction	
			1XX Personal Services - Salaries	26,546.26
			2XX Personal Services - Employee Benefits	7,062.31
			5XX Other Purchased Services	3,289.29
			6XX Supplies and Materials	16,431.39
			8XX Other Expenditures	1,500.00
		222X	Educational Media Services	
			6XX Supplies and Materials	99.80
		23XX	Support Services - General Administration	
			5XX Other Purchased Services	59.00
			6XX Supplies and Materials	653.95
		24XX	Support Services - School Administration	
			5XX Other Purchased Services	383.00
			<b>494 Subtotal</b>	56,025.00
750	ARRA - IDEA Part B			
	750	ARRA - IDEA, Part B		
		1XXX	Instruction	
			1XX Personal Services - Salaries	20,967.21
			2XX Personal Services - Employee Benefits	8,253.69
			3XX Purchased Professional and Technical Services	30.00
			4XX Purchased Property Services	1,095.00
			5XX Other Purchased Services	9,205.48
			6XX Supplies and Materials	16,534.94
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	18,808.94
			6XX Supplies and Materials	178.97
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	2,083.33
			2XX Personal Services - Employee Benefits	200.00
		25XX	Support Services - Business	
			1XX Personal Services - Salaries	2,291.74
			2XX Personal Services - Employee Benefits	339.41





# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-70,866.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						524,083.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						482,388.47	(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)						-29,171.46	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
128 21st Century Community Learning	20,287.00	0.00	20,287.00
129 Title I, Part A, Improvement Grants	20,000.00	0.00	20,000.00
180 Johnson O'Malley (JOM)	1,511.16	1,511.16	0.00
189 Johnson O'Malley (JOM)	43.12	0.00	43.12
329 Title I, Part A, Improving Basic Programs	12,733.00	0.00	12,733.00
370 Deferred Maintenance & Energy Efficiency	11,128.86	11,128.86	0.00
413 Title VII, Indian Education	10,880.00	10,880.00	0.00
420 Title I Improving Basic Programs	25,852.25	25,852.25	0.00
422 Title I, Part A, Improvement Grants	70,000.00	70,000.00	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	22,835.57	22,835.57	0.00
431 Title II, Part D, Ed Technology	1,014.50	1,014.50	0.00
434 21st Century Community Learning	51,000.00	50,994.13	5.87
456 IDEA Part B	68,457.00	68,457.00	0.00
457 IDEA Preschool	4,367.00	4,367.00	0.00
473 Public Health Emergency Preparedness	1,250.00	0.00	1,250.00
494 Title I, Part A, Improving Basic Programs	56,025.00	56,025.00	0.00
750 ARRA - IDEA Part B	80,703.00	80,703.00	0.00
751 ARRA - IDEA Preschool	3,801.00	3,801.00	0.00
756 ARRA - Title I SchoolWide	62,195.00	62,195.00	0.00
760 ARRA - Impact Aid School Construction Formula	0.00	12,624.00	-12,624.00
<b>Total</b>	<b>524,083.46</b>	<b>482,388.47</b>	<b>41,694.99</b>



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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	2009 Value	2010 Value
1111 District Levy - Real Property	306.93	143.85
1112 District Levy - Personal Property	80.24	24.90
1114 District Levy - Pers Prop/Mobile Homes	3.13	0.00
1190 Penalties and Interest on Taxes	0.27	0.95
1510 Interest Earnings	7.12	9.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	397.69	179.12

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

PRC Program Function Object	2009 Value	2010 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	441.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179.12	(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)
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)	620.44	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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	2009 Value	2010 Value
1510 Interest Earnings	0.00	31.56
1910 Rentals	11,092.22	17,180.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,092.22	17,211.56

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	150.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	4,248.05	13,240.14
6XX Supplies and Materials	3,501.01	938.76
8XX Other Expenditures	0.00	210.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,899.06	14,389.20

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,674.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,211.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,389.20	(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)	4,497.20	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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	2009 Value	2010 Value
1510 Interest Earnings	3,009.30	0.00
1900 Other Revenue from Local Sources	44,498.78	0.00
4820 Federal Impact Aid - Title VIII	254,889.97	159,885.58
6100 Material Prior Period Revenue Adjustments	-52,373.79	12,624.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>250,024.26</b>	<b>172,509.58</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	25,217.75	2,776.64
2XX Personal Services - Employee Benefits	17,851.50	6,319.52
3XX Purchased Professional and Technical Services	5,445.00	132.00
4XX Purchased Property Services	0.00	1,252.13
5XX Other Purchased Services	1,318.74	1,057.41
6XX Supplies and Materials	39,566.83	7,038.22
810 Dues and Fees	0.00	9,052.18
8XX Other Expenditures	9,335.66	0.00
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	16,975.99	3,054.91
6XX Supplies and Materials	87.74	0.00
<b>222X Educational Media Services</b>		
5XX Other Purchased Services	338.60	0.00
8XX Other Expenditures	64.60	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	1,034.65	23,275.00
2XX Personal Services - Employee Benefits	186.00	7,076.32
3XX Purchased Professional and Technical Services	2,931.48	595.00
4XX Purchased Property Services	0.00	68.00
5XX Other Purchased Services	3,514.29	2,413.75
6XX Supplies and Materials	4,871.32	432.98
810 Dues and Fees	0.00	2,107.00
8XX Other Expenditures	2,346.40	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	47,271.18
2XX Personal Services - Employee Benefits	0.00	4,200.00
5XX Other Purchased Services	744.37	411.40
6XX Supplies and Materials	356.65	2,047.41
810 Dues and Fees	0.00	870.00
<b>25XX Support Services - Business</b>		



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	13,266.26	5,846.98
			3XX Purchased Professional and Technical Services	4,967.55	58.50
			5XX Other Purchased Services	1,440.98	74.80
			6XX Supplies and Materials	333.93	317.60
			810 Dues and Fees	0.00	323.84
			8XX Other Expenditures	9,891.83	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	6,760.21	35,787.78
			2XX Personal Services - Employee Benefits	0.00	7,981.00
			3XX Purchased Professional and Technical Services	15,972.10	2,189.19
			440 Bldg & Grounds Repair and Main Services	0.00	28,018.76
			4XX Purchased Property Services	51,618.25	0.00
			5XX Other Purchased Services	25,679.00	25,517.14
			6XX Supplies and Materials	24,269.11	14,471.10
			7XX Property and Equipment Acquisition	25,580.00	0.00
			8XX Other Expenditures	62.00	0.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	0.00	656.60
			7XX Property and Equipment Acquisition	4,500.00	15,896.57
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	11,205.30
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	1,540.99	0.00
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	5,244.99	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	600.00	500.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	6,800.00	1,950.00
			5XX Other Purchased Services	1,079.76	0.00
			6XX Supplies and Materials	2,017.33	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	751.74	14,895.16
			2XX Personal Services - Employee Benefits	0.00	2,680.00
			6XX Supplies and Materials	0.00	2,871.47



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

### 26 - Impact Aid Fund

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

334,563.60

292,692.84

### Schedule Of Changes Worksheet

Beginning Fund Balance						122,967.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						172,509.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						292,692.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,784.58	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	1.83
3281 State Technology Aid	1,045.41	509.98
3445 State Combined Fund School Block Grant	0.00	398.50
6100 Material Prior Period Revenue Adjustments	-279.77	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>765.64</b>	<b>910.31</b>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	651.70	0.00
6XX Supplies and Materials	393.71	908.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,045.41</b>	<b>908.48</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-309.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	910.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	908.48	(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)	-307.67	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	19.46	19.40
1900 Other Revenue from Local Sources	235.00	0.00
1910 Rentals	80.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	334.46	19.40

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

PRC Program Function Object	2009 Value	2010 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	1,056.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19.40	(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)	1,075.62	(5)



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

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

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

PRC Revenue	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	7,491.45	0.00
1XXX Revenues from Student Activities	0.00	6,053.99
6100 Material Prior Period Revenue Adjustments	0.52	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,491.97	6,053.99

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	10,440.73	7,896.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,440.73	7,896.55

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,582.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,053.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,896.55	(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)	1,739.91	(5)



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 0800-02920768

**44 Rosebud County  
0800 Ashland Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2009 Value</b>	<b>2010 Value</b>
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	1,793.11	43,016.12
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	29,631.07
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	7,153.21
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	347,225.46	450,143.68
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	26,137.81	38,511.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,489.74	820.23
XX	XXX 26XX 41X	Energy Utility Services	32,273.42	31,352.22
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	11,205.30
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

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,285.74
b. Related Services Block Grant Entitlement	3,095.04
c. Total Entitlements Subject to Reversion	12,380.78

### 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)]	16,466.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	59,548.98
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:**

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

**Percentage of Special Ed Funding FY2012 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	51,642.29	0.00	0.00	0.00	
280	1XXX	2XX	6,956.69	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	950.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			59,548.98	0.00	0.00	0.00	59,548.98

*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 FY10.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## 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	-7,682.89	0.00	7,682.89	138,292.22
Buildings	1,618,211.00	-40,373.94	0.00	40,373.94	1,537,463.12
Machinery and Equipment	84,017.00	0.00	0.00	0.00	84,017.00
Totals at Historical Cost	1,864,322.00	-48,056.83	0.00	48,056.83	1,768,208.34
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	-21,668.51	0.00	21,668.51	9,916.98
Total Accumulated Depreciation	1,059,881.56	-21,668.51	0.00	21,668.51	1,016,544.54
Governmental Activities, Capital Assets, net	804,440.44	-26,388.32	0.00	26,388.32	751,663.80

\* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2010			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0800-02920768

44 Rosebud County  
0800 Ashland Elem

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
<b>Governmental Activities*</b>							
Compensated Absences	10,005.72	16,164.44	0.00	0.00	26,170.16	0.00	26,170.16
Total Governmental Activity Long-Term Liabilities	10,005.72	16,164.44	0.00	0.00	26,170.16	0.00	26,170.16

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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