

FY2005-06 Submit ID: 9801-57536710 43 Roosevelt County

### 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

#### **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 Thale Ludwick	Phone #: (406) 787-6245			
(Signature)	(Date)			
Chair, Board of Trustees				
(Signature)	(Date)			
County Superintendent Pat Stennes				
(Signature)				

#### **Software**

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? NA

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	<b>Project Type</b>	<b>Project Number</b>	CFDA#
776	IDEA Part B	FEDERAL	4398017706	84.027
796	IDEA Preschool	FEDERAL	4398017906	84.173A



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ASSETS, LIABILITIES, AND FUND BALANCE	GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants 01 Payable (620)				
Taxes Receivable - Real and Personal (120- 02 149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
24 Other Current Liabilities (621-679)				
25 Deferred Revenue (680)				
26 Other Liabilities (690-699)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
36 Reserve for Inventories (951)				
37 Reserve for Encumbrances (953)				
48 Fund Balance for Budget (961-970)	_			
52 TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND 53 BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE	TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants 01 Payable (620)		7,532.87		
Taxes Receivable - Real and Personal (120- 02 149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		7,532.87		
LIABILITIES				
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35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
36 Reserve for Inventories (951)				
37 Reserve for Encumbrances (953)				
48 Fund Balance for Budget (961-970)		7,532.87		
52 TOTAL FUND BALANCE/EQUITY		7,532.87		
TOTAL LIABILITIES AND FUND 53 BALANCE		7,532.87		



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	TRAFFIC EDUCATION	NON- OPERATING	LEASE RENTAL AGREEMENT	COMPENSATED ABSENCE
ASSETS, LIABILITIES, AND	FUND	FUND	FUND	LIABILITY FUND
FUND BALANCE	(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants				
01 Payable (620)				
Taxes Receivable - Real and Personal (120-				
02 149)				
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)				
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LIABILITIES				
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22 Due to Other Governments (611)				
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25 Deferred Revenue (680)				
26 Other Liabilities (690-699)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
36 Reserve for Inventories (951)				
37 Reserve for Encumbrances (953)				
48 Fund Balance for Budget (961-970)				
52 TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND				
53 BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE	METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants 01 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)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
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FUND BALANCE/EQUITY				
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TOTAL LIABILITIES AND FUND 53 BALANCE				



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TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
	FUND	FUND FUND	TECHNOLOGY FLEXIBILITY ENDOWMENT FUND FUND FUND



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		BUILDING	DAYCARE/	INDUSTRIAL
A CONTROL VIA DAY VIEWER A NATE	BUILDING	RESERVE	PRESCHOOL	ARTS
ASSETS, LIABILITIES, AND	FUND	FUND	FUND	FUND
FUND BALANCE ASSETS AND OTHER DEBITS	(60)	(61)	(70)	(71)
Cash & Investments (101-119) Less Warrants 01 Payable (620)				
Taxes Receivable - Real and Personal (120- 02 149)				
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)				
Buildings and Building Improvements (331 &				
11 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES		•		
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
24 Other Current Liabilities (621-679)				
25 Deferred Revenue (680)				
26 Other Liabilities (690-699)				
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
31 Compensated Absences Payable (760)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY		•		
36 Reserve for Inventories (951)				
37 Reserve for Encumbrances (953)				
48 Fund Balance for Budget (961-970)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND				
53 BALANCE				



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	ENTERPRISE	DATA		CENTRAL
	FUND -	PROCESSING	PURCHASING	TRANSP
ASSETS, LIABILITIES, AND	MISCELLANEOUS	FUND	FUND	FUND
FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants				
01 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)				
Buildings and Building Improvements (331 &				
11 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
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25 Deferred Revenue (680)				
26 Other Liabilities (690-699)				
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29 Lease Obligations Payable (730)				
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35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
37 Reserve for Encumbrances (953)				
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52 TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND				
53 BALANCE				



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	INSTRUCTIONAL	MISCELLANEOUS	SELF INSURANCE	SELF INSURANCE
	MATERIALS	INTERNAL	FUND -	FUND -
ASSETS, LIABILITIES, AND	CENTER FUND	SERVICE FUND	HEALTH	LIABILITY
FUND BALANCE	(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS	(. 0)	()	(10)	(.,)
Cash & Investments (101-119) Less Warrants				
01 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)				
Buildings and Building Improvements (331 &				
11 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
21 Payable to Other Funds (601-606)				
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26 Other Liabilities (690-699)				
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
31 Compensated Absences Payable (760)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
37 Reserve for Encumbrances (953)				
38 Reserve for Endowments (954)				
48 Fund Balance for Budget (961-970)				
50 Invested in Capital Assets, Net of Related Debt				
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TOTAL LIABILITIES AND FUND				
53 BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE	ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA- CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants 01 Payable (620)		66,748.05		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		66,748.05		
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
24 Other Current Liabilities (621-679)				
25 Deferred Revenue (680)				
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35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
36 Reserve for Inventories (951)				
37 Reserve for Encumbrances (953)				
38 Reserve for Endowments (954)				
52 TOTAL FUND BALANCE/EQUITY		66,748.05		
TOTAL LIABILITIES AND FUND 53 BALANCE		66,748.05		



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ASSETS, LIABILITIES, AND FUND BALANCE	PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants 01 Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
23 Warrants Payable (620)				
24 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND 53 BALANCE				



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



## 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

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



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### 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

#### 14 - Retirement Fund

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

PRC Revenue				2005 Value	2006 Value
2240 C	2240 County Retirement Distribution				
	Revenues, Other Financing S	Sources and			
Residual Equi	ty Transfers In:			8,870.00	7,361.52
<b>Current Expe</b>	<mark>nditures, Other Financing Us</mark>	<mark>es and Residual</mark>	<b>Equity Transfer</b>	<mark>s Out:</mark>	
PRC Program	Function Object			2005 Value	2006 Value
	cial Education - Local and State 21XX Support Services - Students 2XX Personal Services -	Employee Benefits		5,854.00	4,737.98
	24XX Tersonal Services - Employee Benefits  24XX Support Services - School Administration  2XX Personal Services - Employee Benefits				367.67
	Expenditures, Other Financi	ng Uses and Re	sidual		
<b>Equity Transf</b>	ers Out:			5,854.00	5,105.65
	Schedule	e of Changes	Worksheet		
Beginning Fund E	alance				5,277.00 (1)
Total Current Rev	renues, Other Financing Sources and F	Residual Equity Tran	nsfers In		7,361.52 (2)
Total Current Exp	penditures, Other Financing Uses and	Residual Equity Tra	insfers Out		5,105.65 (3)
Increase/Decrease	of Reserve for Inventories				
This Year	0.00 Less Last Year	0.00	(4a)	0.00	
Increase/Decrease	of Reserve for Encumbrances				
This Year	0.00 Less Last Year	0.00	(4b)	0.00	
					0.00 (4)
Ending Fund Bala	nnce  (1+2-3+4)				7,532.87 (5)



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### 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
776 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities  796 IDEA Preschool	216,309.00
4570 IDEA Preschool	6,868.00
Total Current Revenues, Other Financing Sources and	
Residual Equity Transfers In:	223,177.00
<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers Out</b>	<mark>.</mark>
PRC Program Function Object	2006 Value
776 IDEA Part B	
456 IDEA, Part B, Children with Disabilities 1XXX Instruction 6XX Supplies and Materials	617.39
21XX Support Services - Students  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  23XX Support Services - General Administration  3XX Purchased Professional and Technical Services  5XX Other Purchased Services  24XX Support Services - School Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits	98,545.05 47,536.30 29,313.06 755.10 11,477.77 2,738.87 720.00 9,747.69 13,000.00 1,857.77
776 Subtotal	216,309.00
796 IDEA Preschool  457 IDEA Preschool  21XX Support Services - Students  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  5XX Other Purchased Services  6XX Supplies and Materials	4,196.37 642.88 1,532.81 495.94



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### 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

#### 15 - Miscellaneous Programs Fund

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

PRC Program Funct	ion Object				2006	Value	
,	796 Subtotal						
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:  0.00							
	Schedul	<mark>e of Changes V</mark>	V <mark>orksheet</mark>				
Beginning Fund Balance					0.00	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						(3)	
Increase/Decrease of Res	serve for Inventories						
This Year	0.00 Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Res	serve for Encumbrances						
This Year	0.00 Less Last Year	0.00	(4b)	0.00	0.00	(4)	
					0.00	(4)	
Ending Fund Balance (1		· <b>D</b>	•		0.00	(5)	
	Projec	t Reporter Sun	nmaries				
<b>Project Reporter</b>			Revenues	Expenditures	Differ	ence	
776 IDEA Part B			216,309.00	216,309.00		0.00	
796 IDEA Preschool			6,868.00	6,868.00		0.00	
Total			223,177.00	223,177.00		.00	



PRC Revenue

## Trustees' Financial Summary FY2005-06

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**2005 Value** 

2006 Value

### 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

#### 82 - Interlocal Agreement Fund

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

The herence	2002 varae	2000 varae
1510 Interest Earnings 1900 Other Revenue from Local Sources 3233 State Special Education - Direct Payments to Cooperatives	1,749.00 34.88 79,134.12	2,681.06 33.20 83,331.39
3354 Medicaid - Speech Therapy	10,723.00	12,758.93
3355 Medicaid - Miscellaneous	7,620.00	1,139.90
5710 Special Education Resources Transferred from Other School Districts or Cooper	18,570.00	19,981.65
Total Current Revenues, Other Financing Sources and		
Residual Equity Transfers In:	117,831.00	119,926.13
<b>Current Expenditures, Other Financing Uses and Residual Equity Transfers</b>	<mark>Out:</mark>	
PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	39,203.00	38,710.18
2XX Personal Services - Employee Benefits	0.00	1,695.54
3XX Purchased Professional and Technical Services	43,814.00	39,204.45
5XX Other Purchased Services	6,107.00	19,422.96
6XX Supplies and Materials	38,654.00	16,998.99
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	3,000.00
5XX Other Purchased Services	0.00	151.02
25XX Support Services - Business		
5XX Other Purchased Services	0.00	497.94
7XX Property and Equipment Acquisition	26,834.00	0.00
Total Current Expenditures, Other Financing Uses and Residual	<u>=</u>	
<b>Equity Transfers Out:</b>	154,612.00	119,681.08



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## 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

### 82 - Interlocal Agreement Fund

	Schedule	e of Changes V	Worksheet			
Beginning Fund Ba	lance				66,503.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						(3)
Increase/Decrease of	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	ce (1 + 2 - 3 + 4)				66,748.05	(5)



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					2005	2006
Fund	Acco	unt		Description	Value	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	25,771.00	32,530.39
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	71,637.00	84,820.29
XX	457	1XXX	112	Certified Teacher Staff Salaries	3,500.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	0.00	0.00
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



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### 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

#### **Special Education Allowable Cost Payments:**

If (e - f) is > 0, then [(e - f) \* 0.75] = reversion

a.	Instructional Block Grant Entitlement	0.00
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	0.00
Prora	ated 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)]	0.00
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	0.00
g.	Special Education Reversion Amount	
	If $f = 0$ then $c = reversion ELSE$	

#### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

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

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

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

#### **Subsidiary Ledger**

X01-3115 Special Education Allowable

0.00

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%

0.00



Submit ID: 9801-57536710

## 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

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

0.00



# Trustees' Financial Summary FY2005-06 Submit ID: 9801-57536710

### 43 Roosevelt County 9801 Roose-Valley Sp Ed Coop

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 FY06.



Submit ID: 9801-57536710

	Beginning	Adjust-			Ending
Governmental Activities:*	Balance	ments	Additions	Removals	Balance
Machinery And Equipment	97,343.00	0.00	0.00	0.00	97,343.00
Totals at historical cost	97,343.00	0.00	0.00	0.00	97,343.00
Governmental activities, capital assets, net	97,343.00	0.00	0.00	0.00	97,343.00

<sup>\*</sup> 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.

<sup>\*\*</sup> 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.



Submit ID: 9801-57536710

	(a)	<b>(b)</b>	(c)	<b>(d)</b>	(e) Ending	(f) Current	(h) Long-Term
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Balance (6/30/2006) [a + b - c - d]	Portion Due FY2007	Portion Due FY2008-
Governmental Activities *							
Compensated	4,500.00	500.00	0.00	0.00	5,000.00	0.00	5,000.00
Total Governmental Activity Long-Term Liabilities	4,500.00	500.00	0.00	0.00	5,000.00	0.00	5,000.00

<sup>\*</sup> 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.

<sup>\*\*</sup> 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.