



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County  
0865 Big Timber 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** Robert Buster

Phone #: (406) 932-5794

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

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

**Chair, Board of Trustees** Doug Lair

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

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

**County Superintendent** Susan Metcalf

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

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

## Software

Accounting Package: Foxie Lady

For FY07 did the district employ a certified special education director? No

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

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

## 49 Sweet Grass County 0865 Big Timber Elem

PRC	Title	Project Type	Project Number	CFDA #
001	Book Student Extracurricular	LOCAL	n.a.	
002	Ski Student Extracurricular	LOCAL	n.a.	
005	Target Student Extracurricular	LOCAL	n.a.	
006	Tourneys Student Extracurricular	LOCAL	n.a.	
124	Medicaid	STATE	n/a	State
130	D.A.R.E.	LOCAL	n/a	Local
140	Special Ed Speech	LOCAL		
631	Title I, Part A, Improving Basic Programs	FEDERAL	4908653106	84.010A
634	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4908651406	84.367
635	Title IV, Part A, Safe & Drug-Free	FEDERAL	4908651606	84.186A
636	Title V, Part A, Innovative Programs	FEDERAL	4908653906	84.298
637	Title II, Part D, Ed Technology	FEDERAL	4908656006	84.318
638	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A061444	84.358A
731	Title I, Part A, Improving Basic Programs	FEDERAL	4908653107	84.010A
732	IDEA Preschool	FEDERAL	n.a.	84.173A
733	IDEA-B (Trans from Coop)	FEDERAL	n.a.	84.027A
734	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4908651407	84.367
735	Title IV, Part A, Safe & Drug-Free	FEDERAL	4908651607	84.186A
736	Title V, Part A, Innovative Programs	FEDERAL	4908653907	84.298
737	Title II, Part D, Ed Technology	FEDERAL	4908656007	84.318
738	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A071444	84.358A
739	Gifted and Talented	STATE	4908651307	State
755	State Energy Grant	STATE	n/a	
760	Services for Significant Needs Students	STATE	n.a.	State
765	State OTO Indian Education for All	STATE	n.a.	state



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP 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)	192,142.89	9,638.74		3.03
02	Taxes Receivable - Real and Personal (120-149)	10,323.74	5.51		
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>	<b>202,466.63</b>	<b>9,644.25</b>		<b>3.03</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)	10,323.74	5.51		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>10,323.74</b>	<b>5.51</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	53,680.23			
48	Fund Balance for Budget (961-970)	138,462.66	9,638.74		3.03
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>192,142.89</b>	<b>9,638.74</b>		<b>3.03</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>202,466.63</b>	<b>9,644.25</b>		<b>3.03</b>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

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)		148,770.59	76,630.09	
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>		148,770.59	76,630.09	
<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)		148,770.59	76,630.09	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		148,770.59	76,630.09	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		148,770.59	76,630.09	



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County  
0865 Big Timber Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				112.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>112.76</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)				
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)				112.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>112.76</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>112.76</b>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

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)	210,525.37	18,021.40		
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>	<b>210,525.37</b>	<b>18,021.40</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)				
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)	210,525.37	18,021.40		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>210,525.37</b>	<b>18,021.40</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>210,525.37</b>	<b>18,021.40</b>		



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County  
0865 Big Timber Elem

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)	143.15	4,082.18		
02	Taxes Receivable - Real and Personal (120-149)	309.28			
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>	452.43	4,082.18		
<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)	309.28			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	309.28			
<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)	143.15	4,082.18		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	143.15	4,082.18		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	452.43	4,082.18		



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County  
0865 Big Timber Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		89,407.28		
02	Taxes Receivable - Real and Personal (120-149)		241.04		
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>		89,648.32		
<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)		241.04		
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>		241.04		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		89,407.28		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		89,407.28		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		89,648.32		





# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP 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	<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)				
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

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County  
0865 Big Timber Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<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)				
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

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,576.80	
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>			7,576.80	
<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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			7,576.80	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			7,576.80	



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

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)				
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

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (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

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (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	<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

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 01 - General Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	669,447.72	631,688.18
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,562.41	5,056.74
1510	Interest Earnings	12,443.46	9,033.31
3110	Direct State Aid	817,552.03	809,938.02
3111	Quality Educator	0.00	52,302.00
3112	At Risk Student	0.00	7,213.55
3113	Indian Education For All	0.00	7,446.00
3114	American Indian Achievement Gap	0.00	400.00
3115	State Spec Ed Allowable Cost Pymt to Districts	69,706.92	61,641.42
3120	State Guaranteed Tax Base Aid	111,999.00	135,419.52
3440	State HB20/SB417 Prop Tax Reimb	3,972.58	2,648.38
3444	State School Block Grant	87,954.49	88,622.94
6100	Material Prior Period Revenue Adjustments	0.00	-4.27
<b>890</b>	<b>correct entry error</b>		
6100	Material Prior Period Revenue Adjustments	2,702.48	0.00

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

1,780,341.09
1,811,405.79

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,035,530.27	954,127.77
2XX	Personal Services - Employee Benefits	135,280.20	166,504.51
3XX	Purchased Professional and Technical Services	2,594.81	15,765.00
5XX	Other Purchased Services	276.88	202.20
6XX	Supplies and Materials	108,509.40	76,584.85
7XX	Property and Equipment Acquisition	2,492.87	13,176.46
21XX	Support Services - Students		
6XX	Supplies and Materials	5,254.52	10,014.87
7XX	Property and Equipment Acquisition	0.00	127.71
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	44,994.55	49,023.90
2XX	Personal Services - Employee Benefits	19,650.81	28,287.23
3XX	Purchased Professional and Technical Services	8,082.56	10,473.13
4XX	Purchased Property Services	6,765.35	11,704.95
5XX	Other Purchased Services	4,480.38	4,864.71
6XX	Supplies and Materials	991.67	2,195.57
7XX	Property and Equipment Acquisition	0.00	161.47
8XX	Other Expenditures	7,936.15	9,958.35



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value	
1XX	Regular Education Programs - Elementary/Secondary					
	24XX	Support Services - School Administration				
		1XX	Personal Services - Salaries	69,355.11	78,577.51	
		2XX	Personal Services - Employee Benefits	0.00	239.11	
	25XX	Support Services - Business				
		1XX	Personal Services - Salaries	12,625.13	14,693.04	
		2XX	Personal Services - Employee Benefits	4,706.90	5,591.24	
		6XX	Supplies and Materials	718.78	2,646.43	
		8XX	Other Expenditures	3,725.00	2,300.00	
	26XX	Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	45,403.70	52,046.60	
		2XX	Personal Services - Employee Benefits	21,847.36	25,166.84	
		4XX	Purchased Property Services	35,035.44	70,019.79	
		5XX	Other Purchased Services	27,820.00	0.00	
		6XX	Supplies and Materials	10,509.61	17,768.17	
	4XXX	Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	4,499.83	26,725.00	
280	Special Education - Local and State					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	94,038.73	102,476.66	
		2XX	Personal Services - Employee Benefits	15,688.73	17,932.45	
		5XX	Other Purchased Services	0.00	70.76	
		6XX	Supplies and Materials	1,627.54	2,775.78	
	62XX	Resources Transferred to Other School Districts or Cooper				
		920	Resources Transferred to Other School Districts or Cooper	5,736.22	5,706.74	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	26,693.33	27,916.13	
		3XX	Purchased Professional and Technical Services	8,000.00	0.00	
		4XX	Purchased Property Services	4,981.50	9,000.00	
		5XX	Other Purchased Services	469.21	402.00	
		6XX	Supplies and Materials	2,133.46	3,548.54	
910	Food Services					
	31XX	Food Services				
		5XX	Other Purchased Services	1,800.00	3,883.53	
<b>910</b>	<b>Budget Amendment</b>					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	37,660.00	0.00





# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 01 - General Fund

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,817,916.00	1,822,659.00

### Schedule of Changes Worksheet

Beginning Fund Balance		149,715.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,811,405.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,822,659.00	(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	53,680.23		
Less Last Year	0.00	(4b)	53,680.23
			53,680.23 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		192,142.89	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	6.70
1510	Interest Earnings	775.27	752.42
2220	County On-Schedule Trans Reimb	0.00	2,474.97
3210	State On-Schedule Trans Reimb	770.34	0.00
3440	State HB20/SB417 Prop Tax Reimb	262.49	175.00
3444	State School Block Grant	2,400.92	2,419.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4,209.02</u>	<u>5,828.26</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	7,932.97	8,950.33
	5XX Other Purchased Services	1,567.92	675.00
	8XX Other Expenditures	2,911.71	3,446.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>12,412.60</u>	<u>13,071.77</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				16,882.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,828.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,071.77	(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)				9,638.74	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 12 - School Food Services Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	35.75	334.90
1621 Lunch Sales	61,727.88	68,856.15
4550 Federal Child Nutrition	28,534.72	32,273.99
6100 Material Prior Period Revenue Adjustments	4.67	2.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	90,303.02	101,467.04

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

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	2,852.29	2,560.27
2XX Personal Services - Employee Benefits	404.61	369.96
5XX Other Purchased Services	91,762.15	85,639.15
6XX Supplies and Materials	0.00	79.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	95,019.05	88,648.95

### Schedule of Changes Worksheet

Beginning Fund Balance	-12,815.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,467.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,648.95	(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)		3.03 (5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County  
0865 Big Timber Elem**

## 14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,690.89	5,742.27
2240 County Retirement Distribution	215,703.81	250,160.32
6100 Material Prior Period Revenue Adjustments	0.00	-2,940.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	218,394.70	252,962.39

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	211,408.82	147,942.87
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,944.54	12,864.97
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,088.93	2,965.54
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,254.76	2,330.35
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,134.33	6,763.16
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,134.14	18,175.71
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,945.31	3,429.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	249,910.83	194,471.68



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County

0865 Big Timber Elem

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					90,279.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					252,962.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					194,471.68	(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)					148,770.59	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>124 Medicaid</b>	
3355 Medicaid - Miscellaneous	104.31
<b>130 D.A.R.E.</b>	
1510 Interest Earnings	4,661.94
1900 Other Revenue from Local Sources	31.42
	4,693.36
<b>130 Subtotal</b>	
<b>140 Special Ed Speech</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooper	10,054.00
<b>731 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	51,815.00
<b>732 IDEA Preschool</b>	
4570 IDEA Preschool	2,243.00
<b>733 IDEA-B (Trans from Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	67,305.00
<b>734 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	25,278.00
<b>735 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,606.00
<b>736 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,026.00
<b>737 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	913.00
<b>738 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,665.00
<b>739 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,969.00
<b>755 State Energy Grant</b>	
3640 OTO Weatherization & Deferred Maintenance	56,845.00
<b>760 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	10,000.00
<b>765 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	17,377.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	272,894.43

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>124 Medicaid</b>	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	185.00
<b>130 D.A.R.E.</b>	
860 Community Drug Free Programs	
33XX Community Services	
5XX Other Purchased Services	511.58
6XX Supplies and Materials	542.13
<b>130 Subtotal</b>	1,053.71
<b>140 Special Ed Speech</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	8,718.06
2XX Personal Services - Employee Benefits	1,335.94
<b>140 Subtotal</b>	10,054.00
<b>631 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2.11
<b>634 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	4,474.94
2XX Personal Services - Employee Benefits	1,000.00
<b>634 Subtotal</b>	5,474.94
<b>635 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	49.77



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>636 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	961.25
<b>637 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
7XX Property and Equipment Acquisition	44.00
<b>638 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	20.22
<b>731 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	35,660.09
2XX Personal Services - Employee Benefits	15,063.91
<b>731 Subtotal</b>	50,724.00
<b>732 IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,243.00
<b>733 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	7,938.16
2XX Personal Services - Employee Benefits	19,750.45
21XX Support Services - Students	
1XX Personal Services - Salaries	38,306.52
2XX Personal Services - Employee Benefits	1,309.87
<b>733 Subtotal</b>	67,305.00





# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>734 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,039.94
2XX Personal Services - Employee Benefits	2,420.29
3XX Purchased Professional and Technical Services	2,425.00
5XX Other Purchased Services	7,144.99
8XX Other Expenditures	198.95
	20,229.17
<b>734 Subtotal</b>	<b>20,229.17</b>
<b>735 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,050.00
6XX Supplies and Materials	645.79
8XX Other Expenditures	177.00
	1,872.79
<b>735 Subtotal</b>	<b>1,872.79</b>
<b>736 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	744.11
2XX Personal Services - Employee Benefits	281.89
	1,026.00
<b>736 Subtotal</b>	<b>1,026.00</b>
<b>737 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
7XX Property and Equipment Acquisition	913.00
<b>738 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10,836.90
2XX Personal Services - Employee Benefits	1,759.10
3XX Purchased Professional and Technical Services	300.00
6XX Supplies and Materials	4,800.00



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County  
0865 Big Timber Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>738 Subtotal</b>	17,696.00
<b>739 Gifted and Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,499.44
2XX Personal Services - Employee Benefits	469.56
<b>739 Subtotal</b>	1,969.00
<b>755 State Energy Grant</b>	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	19,342.89
<b>760 Services for Significant Needs Students</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	5,282.19
2XX Personal Services - Employee Benefits	4,717.81
<b>760 Subtotal</b>	10,000.00
<b>765 State OTO Indian Education for All</b>	
365 Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	205.63
5XX Other Purchased Services	313.36
<b>765 Subtotal</b>	518.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      211,684.84



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County

0865 Big Timber Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					15,420.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					272,894.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					211,684.84	(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)					76,630.09	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
124 Medicaid	104.31	185.00	-80.69
130 D.A.R.E.	4,693.36	1,053.71	3,639.65
140 Special Ed Speech	10,054.00	10,054.00	0.00
631 Title I, Part A, Improving Basic Programs	0.00	2.11	-2.11
634 Title II, Part A, Teacher/Principal Train/Recruit	0.00	5,474.94	-5,474.94
635 Title IV, Part A, Safe & Drug-Free	0.00	49.77	-49.77
636 Title V, Part A, Innovative Programs	0.00	961.25	-961.25
637 Title II, Part D, Ed Technology	0.00	44.00	-44.00
638 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	0.00	20.22	-20.22
731 Title I, Part A, Improving Basic Programs	51,815.00	50,724.00	1,091.00
732 IDEA Preschool	2,243.00	2,243.00	0.00
733 IDEA-B (Trans from Coop)	67,305.00	67,305.00	0.00
734 Title II, Part A, Teacher/Principal Train/Recruit	25,278.00	20,229.17	5,048.83
735 Title IV, Part A, Safe & Drug-Free	4,606.00	1,872.79	2,733.21
736 Title V, Part A, Innovative Programs	1,026.00	1,026.00	0.00
737 Title II, Part D, Ed Technology	913.00	913.00	0.00
738 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	18,665.00	17,696.00	969.00
739 Gifted and Talented	1,969.00	1,969.00	0.00
755 State Energy Grant	56,845.00	19,342.89	37,502.11
760 Services for Significant Needs Students	10,000.00	10,000.00	0.00
765 State OTO Indian Education for All	17,377.76	518.99	16,858.77



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County

0865 Big Timber Elem

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
<b>Total</b>	272,894.43	211,684.84	61,209.59



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	3.30	5.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3.30	5.01

### Schedule of Changes Worksheet

Beginning Fund Balance	107.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	112.76	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	3,437.22	7,121.68
2114 County Metal Mines License Taxes	38,374.71	67,960.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	41,811.93	75,082.23

### Schedule of Changes Worksheet

Beginning Fund Balance	135,443.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,082.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	210,525.37	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 25 - State Mining Impact Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	435.53	803.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	435.53	803.43

### Schedule of Changes Worksheet

Beginning Fund Balance	17,217.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	803.43	(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)	18,021.40	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	19,505.36	19,379.19
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	132.00	154.11
1510 Interest Earnings	582.18	502.52
3281 State Technology Aid	11,430.73	10,477.01
6100 Material Prior Period Revenue Adjustments	-5.61	5.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	31,644.66	30,518.44

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	870.00	0.00
6XX Supplies and Materials	5,705.30	8,028.66
7XX Property and Equipment Acquisition	19,283.77	39,124.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	25,859.07	47,152.84

## Schedule of Changes Worksheet

Beginning Fund Balance	16,777.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,518.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,152.84	(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)		143.15 (5)





# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	131.41	181.10
1900 Other Revenue from Local Sources	1,500.00	0.00
3445 State Combined Fund School Block Grant	2,312.13	2,329.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,943.54	2,510.80

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	11.65
8XX Other Expenditures	50.00	4,700.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	50.00	4,711.65

## Schedule of Changes Worksheet

Beginning Fund Balance	6,283.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,510.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,711.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,082.18	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	14,671.42	14,512.50
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	119.96	117.53
1510 Interest Earnings	1,939.21	3,576.16
3440 State HB20/SB417 Prop Tax Reimb	132.54	88.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,863.13	18,294.54

### Schedule of Changes Worksheet

Beginning Fund Balance	71,112.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,294.54	(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)	89,407.28	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
<b>001 Book Student Extracurricular</b>		
1900 Other Revenue from Local Sources	2,267.90	1,338.00
<b>002 Ski Student Extracurricular</b>		
1900 Other Revenue from Local Sources	2,298.00	2,211.00
<b>005 Target Student Extracurricular</b>		
1900 Other Revenue from Local Sources	326.38	549.37
<b>006 Tourneys Student Extracurricular</b>		
1900 Other Revenue from Local Sources	284.80	162.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,177.08	4,260.37

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

PRC Program Function Object	2006 Value	2007 Value
<b>001 Book Student Extracurricular</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	803.97	1,629.25
<b>002 Ski Student Extracurricular</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,289.00	2,205.00
<b>006 Tourneys Student Extracurricular</b>		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	235.00	100.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,327.97	3,934.25



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County

0865 Big Timber Elem

## 84 - Student Extracurricular Activities Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						7,250.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,260.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,934.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,576.80	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

## 49 Sweet Grass County 0865 Big Timber Elem

Fund	Account	Description	2006 Value	2007 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	38,250.09	38,306.52
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	2,243.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	1,036,771.94	1,036,529.46
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	63,173.94	32,453.25
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	32,706.38	30,184.20
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	26,725.00
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

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	51,881.84
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	51,881.84

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,292.74
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	74,709.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	128,962.39
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County

0865 Big Timber Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	102,476.66	0.00	0.00	0.00	
280	1XXX	2XX	17,932.45	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	70.76	0.00	0.00	0.00	
280	1XXX	6XX	2,775.78	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	5,706.74	0.00	0.00	0.00	
<b>Totals</b>			128,962.39	0.00	0.00	0.00	128,962.39



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**

**0865 Big Timber Elem**

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY07.*





# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

**49 Sweet Grass County**  
**0865 Big Timber Elem**

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	500.00	0.00	0.00	0.00	500.00
Buildings	1,014,038.55	0.00	0.00	0.00	1,014,038.55
Machinery And Equipment	82,934.53	0.00	13,150.00	10,289.60	85,794.93
Totals at historical cost	1,097,473.08	0.00	13,150.00	10,289.60	1,100,333.48
Less Accumulated depreciation for:					
Building Accum	417,310.40	22,360.09	0.00	0.00	439,670.49
Machinery And Equipment Accum	49,507.11	13,993.11	0.00	0.00	63,500.22
Total accumulated depreciation	466,817.51	36,353.20	0.00	0.00	503,170.71
Governmental activities, capital assets, net	630,655.57	-36,353.20	13,150.00	10,289.60	597,162.77

\* 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.

<b>Depreciation by Function for FY2007</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	17,950.00	0.00	0.00
General Administration (23XX)	1,500.50	0.00	0.00
Operations and Maintenance (26XX)	2,909.59	0.00	0.00
Total Depreciation for FY2007	22,360.09	0.00	0.00

\*\*\* Has comments.



# Trustees' Financial Summary

FY2006-07

Submit ID: 0865-25516283

49 Sweet Grass County

0865 Big Timber Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
<b>Governmental Activities *</b>							
Compensated	104,104.30	13,605.50	0.00	0.00	117,709.80	0.00	117,709.80
Total Governmental Activity							
Long-Term Liabilities	104,104.30	13,605.50	0.00	0.00	117,709.80	0.00	117,709.80

\* 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.