



Trustees' Financial Summary

FY2007-08

Submit ID: 0865-42239545

**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: Mary Hathaway

(Signature)

(Date)

County Superintendent: Susan Metcalf

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY08 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Book Student Extracurricular	LOCAL	n.a.	
002	Ski Student Extracurricular	LOCAL	n.a.	
004	KEDS	STATE	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		
731	Title I, Part A, Improving Basic Programs	FEDERAL	4908653106	84.010A
734	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4908651406	84.367
735	Title IV, Part A, Safe & Drug-Free	FEDERAL	4908651606	84.186A
736	Title V, Part A, Innovative Programs	FEDERAL	4908653906	84.298
737	Title II, Part D, Ed Technology	FEDERAL	4908656006	84.318
738	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A061444	84.358A
755	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
765	State OTO Indian Education for All	STATE	n.a.	state
831	Title I, Part A, Improving Basic Programs	FEDERAL	4908653107	84.010A
832	IDEA Preschool	FEDERAL	n.a.	84.173A
833	IDEA-B (Trans from Coop)	FEDERAL	n.a.	84.027A
834	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4908651407	84.367
835	Title IV, Part A, Safe & Drug-Free	FEDERAL	4908651607	84.186A
836	Title V, Part A, Innovative Programs	FEDERAL	4908653907	84.298
837	Title II, Part D, Ed Technology	FEDERAL	4908656007	84.318
838	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A071444	84.358A
839	Gifted and Talented	STATE	4908651307	State
850	State OTO FullTime Kindergarten Startup	STATE	n.a.	state
855	State Energy Grant	STATE	n/a	
860	Services for Significant Needs Students	STATE	n.a.	State
865	State OTO Indian Education for All	STATE	n.a.	state
880	State OTO FullTime Kindergarten Startup	STATE	state	state



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	156,285.38	293.67		3,921.79
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	156,285.38	293.67		3,921.79
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	156,285.38	293.67		3,921.79
52	TOTAL FUND BALANCE/EQUITY	156,285.38	293.67		3,921.79
53	TOTAL LIABILITIES AND FUND BALANCE	156,285.38	293.67		3,921.79



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		91,592.03	114,186.17	
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)			10,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		91,592.03	124,186.17	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			10,000.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			10,000.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		91,592.03	114,186.17	
52	TOTAL FUND BALANCE/EQUITY		91,592.03	114,186.17	
53	TOTAL LIABILITIES AND FUND BALANCE		91,592.03	124,186.17	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				117.59
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				117.59
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)				117.59
52	TOTAL FUND BALANCE/EQUITY				117.59
53	TOTAL LIABILITIES AND FUND BALANCE				117.59



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,681.63	470.48		
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	25,681.63	470.48		
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)	25,681.63	470.48		
52	TOTAL FUND BALANCE/EQUITY	25,681.63	470.48		
53	TOTAL LIABILITIES AND FUND BALANCE	25,681.63	470.48		



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	837.43	2,835.70		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	837.43	2,835.70		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	837.43	2,835.70		
52	TOTAL FUND BALANCE/EQUITY	837.43	2,835.70		
53	TOTAL LIABILITIES AND FUND BALANCE	837.43	2,835.70		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,635.90		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		1,635.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		1,635.90		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,635.90		
53	TOTAL LIABILITIES AND FUND BALANCE		1,635.90		



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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,346.50	
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			7,346.50	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			7,346.50	
52	TOTAL FUND BALANCE/EQUITY			7,346.50	
53	TOTAL LIABILITIES AND FUND BALANCE			7,346.50	



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Balance Sheet

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



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



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Balance Sheet

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



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	631,688.18	676,988.14
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,056.74	2,810.78
1510 Interest Earnings	9,033.31	7,782.79
3110 Direct State Aid	809,938.02	903,041.65
3111 Quality Educator	52,302.00	84,482.77
3112 At Risk Student	7,213.55	6,708.93
3113 Indian Education For All	7,446.00	8,139.60
3114 American Indian Achievement Gap	400.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	61,641.42	63,084.48
3120 State Guaranteed Tax Base Aid	135,419.52	184,294.49
3440 State HB20/SB417 Prop Tax Reimb	2,648.38	1,324.20
3444 State School Block Grant	88,622.94	89,296.47
6100 Material Prior Period Revenue Adjustments	-4.27	13,886.42

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,811,405.79	2,042,640.72
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	954,127.77	1,092,190.27
2XX Personal Services - Employee Benefits	166,504.51	171,621.02
3XX Purchased Professional and Technical Services	15,765.00	6,303.88
5XX Other Purchased Services	202.20	1,444.31
6XX Supplies and Materials	76,584.85	62,139.82
7XX Property and Equipment Acquisition	13,176.46	8,211.07
21XX Support Services - Students		
6XX Supplies and Materials	10,014.87	10,838.22
7XX Property and Equipment Acquisition	127.71	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	49,023.90	53,459.42
2XX Personal Services - Employee Benefits	28,287.23	28,158.16
3XX Purchased Professional and Technical Services	10,473.13	12,822.50
4XX Purchased Property Services	11,704.95	7,698.00
5XX Other Purchased Services	4,864.71	3,598.23
6XX Supplies and Materials	2,195.57	2,877.25
7XX Property and Equipment Acquisition	161.47	237.38
8XX Other Expenditures	9,958.35	14,049.80
24XX Support Services - School Administration		
1XX Personal Services - Salaries	78,577.51	80,030.00
2XX Personal Services - Employee Benefits	239.11	131.68



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	14,693.04	21,034.92
			2XX Personal Services - Employee Benefits	5,591.24	5,581.86
			6XX Supplies and Materials	2,646.43	2,606.39
			8XX Other Expenditures	2,300.00	3,710.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	52,046.60	58,391.16
			2XX Personal Services - Employee Benefits	25,166.84	20,567.96
			4XX Purchased Property Services	70,019.79	53,862.83
			5XX Other Purchased Services	0.00	12,274.00
			6XX Supplies and Materials	17,768.17	19,643.69
			7XX Property and Equipment Acquisition	0.00	6,727.35
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	26,725.00	64,742.15
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	102,476.66	110,113.40
			2XX Personal Services - Employee Benefits	17,932.45	17,265.71
			5XX Other Purchased Services	70.76	153.50
			6XX Supplies and Materials	2,775.78	2,563.46
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Coopera	5,706.74	7,654.42
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	27,916.13	46,481.79
			4XX Purchased Property Services	9,000.00	9,000.00
			5XX Other Purchased Services	402.00	909.00
			6XX Supplies and Materials	3,548.54	2,494.87
	910 Food Services				
	31XX Food Services				
			5XX Other Purchased Services	3,883.53	3,228.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,822,659.00	2,024,818.00



Trustees' Financial Summary

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49 Sweet Grass County
0865 Big Timber Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						192,142.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,042,640.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,024,818.00	(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	53,680.23	(4b)		-53,680.23	
						-53,680.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						156,285.38	(5)



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49 Sweet Grass County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6.70	0.66
1510 Interest Earnings	752.42	332.75
2220 County On-Schedule Trans Reimb	2,474.97	1,650.02
3440 State HB20/SB417 Prop Tax Reimb	175.00	87.49
3444 State School Block Grant	2,419.17	2,437.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,828.26	4,508.48

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,950.33	9,447.43
5XX Other Purchased Services	675.00	0.00
8XX Other Expenditures	3,446.44	4,406.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,071.77	13,853.55

Schedule Of Changes Worksheet

Beginning Fund Balance	9,638.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,508.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,853.55	(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)	293.67	(5)



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49 Sweet Grass County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	334.90	320.04
1621 Lunch Sales	68,856.15	70,458.50
4550 Federal Child Nutrition	32,273.99	32,176.80
6100 Material Prior Period Revenue Adjustments	2.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,467.04	102,955.34

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	2,560.27	1,007.05
2XX Personal Services - Employee Benefits	369.96	145.52
5XX Other Purchased Services	85,639.15	97,884.01
6XX Supplies and Materials	79.57	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,648.95	99,036.58

Schedule Of Changes Worksheet

Beginning Fund Balance	3.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,955.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99,036.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	3,921.79	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	5,742.27	6,005.06
2240 County Retirement Distribution	250,160.32	186,729.42
6100 Material Prior Period Revenue Adjustments	-2,940.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	252,962.39	192,734.48

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	147,942.87	197,855.41
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,864.97	13,352.87
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,965.54	3,319.84
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,330.35	2,714.10
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,763.16	6,371.44
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,175.71	21,335.94
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,429.08	4,963.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	194,471.68	249,913.04



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

Schedule Of Changes Worksheet

Beginning Fund Balance						148,770.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						192,734.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						249,913.04 (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)						91,592.03 (5)



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

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

PRC Revenue	2008 Value
004 KEDS	
3680 K-12 Education Data Systems	1,248.00
130 D.A.R.E.	
1510 Interest Earnings	2,934.12
1900 Other Revenue from Local Sources	43.74
130 Subtotal	2,977.86
140 Special Ed Speech	
5710 Special Education Resources Transferred from Other School Districts or Coop	6,750.00
831 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	48,870.00
832 IDEA Preschool	
4570 IDEA Preschool	2,244.00
833 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	70,541.00
834 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	22,725.00
835 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,329.00
836 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,032.00
837 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	907.00
838 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,132.00
839 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	10,000.00
850 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	28,821.21
855 State Energy Grant	
3660 OTO Capital Invest & Deferred Maintenance	77,545.51
865 State OTO Indian Education for All	
3650 OTO Indian Education for All	3,875.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	301,998.04

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

PRC Program Function Object	2008 Value
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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
004 KEDS	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	1,248.00
130 D.A.R.E.	
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	108.00
5XX Other Purchased Services	267.00
6XX Supplies and Materials	339.28
8XX Other Expenditures	1,000.00
130 Subtotal	1,714.28
140 Special Ed Speech	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	6,055.81
2XX Personal Services - Employee Benefits	694.19
140 Subtotal	6,750.00
731 Title I, Part A, Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,091.00
734 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,979.31
2XX Personal Services - Employee Benefits	848.00
3XX Purchased Professional and Technical Services	2,221.57
734 Subtotal	5,048.88
735 Title IV, Part A, Safe & Drug-Free	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,146.00
6XX Supplies and Materials	438.21
735 Subtotal	1,584.21
738 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	969.00



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

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

PRC Program Function Object	2008 Value
834 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	14,401.95
2XX Personal Services - Employee Benefits	3,423.80
3XX Purchased Professional and Technical Services	2,187.40
5XX Other Purchased Services	2,711.85
	22,725.00
834 Subtotal	
835 Title IV, Part A, Safe & Drug-Free	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	500.00
6XX Supplies and Materials	1,584.00
	2,084.00
835 Subtotal	
836 Title V, Part A, Innovative Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	176.64
2XX Personal Services - Employee Benefits	210.36
3XX Purchased Professional and Technical Services	645.00
	1,032.00
836 Subtotal	
837 Title II, Part D, Ed Technology	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	907.00
838 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	20,519.03
2XX Personal Services - Employee Benefits	1,612.97
	22,132.00
838 Subtotal	
839 Gifted and Talented	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	8,600.36
2XX Personal Services - Employee Benefits	1,399.64
	10,000.00
839 Subtotal	
855 State Energy Grant	
364 OTO Weatherization/Deferred Maintenance	



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

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

PRC Program Function Object	2008 Value
855 State Energy Grant	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,731.00
7XX Property and Equipment Acquisition	897.89
	2,628.89
855 Subtotal	
860 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	4,615.08
2XX Personal Services - Employee Benefits	5,384.92
	10,000.00
860 Subtotal	
865 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	170.82
	170.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	264,441.96

Schedule Of Changes Worksheet

Beginning Fund Balance	76,630.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	301,998.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	264,441.96	(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)	114,186.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 KEDS	1,248.00	1,248.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
130 D.A.R.E.	2,977.86	1,714.28	1,263.58
140 Special Ed Speech	6,750.00	6,750.00	0.00
731 Title I, Part A, Improving Basic Programs	0.00	1,091.00	-1,091.00
734 Title II, Part A, Teacher/Principal Train/Recruit	0.00	5,048.88	-5,048.88
735 Title IV, Part A, Safe & Drug-Free	0.00	1,584.21	-1,584.21
738 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	0.00	969.00	-969.00
755 State OTO Capital Invest & Deferred Maintenance	0.00	37,502.11	-37,502.11
765 State OTO Indian Education for All	0.00	16,858.77	-16,858.77
831 Title I, Part A, Improving Basic Programs	48,870.00	47,211.00	1,659.00
832 IDEA Preschool	2,244.00	2,244.00	0.00
833 IDEA-B (Trans from Coop)	70,541.00	70,541.00	0.00
834 Title II, Part A, Teacher/Principal Train/Recruit	22,725.00	22,725.00	0.00
835 Title IV, Part A, Safe & Drug-Free	2,329.00	2,084.00	245.00
836 Title V, Part A, Innovative Programs	1,032.00	1,032.00	0.00
837 Title II, Part D, Ed Technology	907.00	907.00	0.00
838 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	22,132.00	22,132.00	0.00
839 Gifted and Talented	10,000.00	10,000.00	0.00
850 State OTO FullTime Kindergarten Startup	28,821.21	0.00	28,821.21
855 State Energy Grant	77,545.51	2,628.89	74,916.62
860 Services for Significant Needs Students	0.00	10,000.00	-10,000.00
865 State OTO Indian Education for All	3,875.46	170.82	3,704.64
Total	301,998.04	264,441.96	37,556.08



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	5.01	4.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.01	4.83

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	112.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.83	(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)	117.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	7,121.68	3,052.49
2114 County Metal Mines License Taxes	67,960.55	58,456.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,082.23	61,509.26

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	246,353.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	246,353.00

Schedule Of Changes Worksheet

Beginning Fund Balance	210,525.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,509.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	246,353.00	(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)	25,681.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 25 - State Mining Impact Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	803.43	470.08
3330 State Hard Rock Mining Impact Aid	0.00	104,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	803.43	104,470.08

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	122,021.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	122,021.00

Schedule Of Changes Worksheet

Beginning Fund Balance	18,021.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,470.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	122,021.00	(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)	470.48	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	19,379.19	19,612.06
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	154.11	86.08
1510 Interest Earnings	502.52	37.92
3281 State Technology Aid	10,477.01	2,146.01
6100 Material Prior Period Revenue Adjustments	5.61	-2.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,518.44	21,880.07

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	1,250.00
6XX Supplies and Materials	8,028.66	1,302.52
7XX Property and Equipment Acquisition	39,124.18	18,633.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,152.84	21,185.79

Schedule Of Changes Worksheet

Beginning Fund Balance	143.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,880.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,185.79	(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)	837.43	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	181.10	151.01
1900 Other Revenue from Local Sources	0.00	875.00
3445 State Combined Fund School Block Grant	2,329.70	2,347.41
6100 Material Prior Period Revenue Adjustments	0.00	-0.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,510.80	3,373.33

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	4,448.81
6XX Supplies and Materials	11.65	0.00
8XX Other Expenditures	4,700.00	171.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,711.65	4,619.81

Schedule Of Changes Worksheet

Beginning Fund Balance	4,082.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,373.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,619.81	(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)	2,835.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	14,512.50	15,000.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	117.53	74.70
1510 Interest Earnings	3,576.16	1,109.74
3440 State HB20/SB417 Prop Tax Reimb	88.35	44.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,294.54	16,228.62

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	104,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	104,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	89,407.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,228.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,000.00	(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)	1,635.90	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2007 Value	2008 Value
1900 Other Revenue from Local Sources	0.00	3,011.20
001 Book Student Extracurricular		
1900 Other Revenue from Local Sources	1,338.00	0.00
002 Ski Student Extracurricular		
1900 Other Revenue from Local Sources	2,211.00	0.00
005 Target Student Extracurricular		
1900 Other Revenue from Local Sources	549.37	0.00
006 Tourneys Student Extracurricular		
1900 Other Revenue from Local Sources	162.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,260.37	3,011.20

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	3,241.50
001 Book Student Extracurricular		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	1,629.25	0.00
002 Ski Student Extracurricular		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,205.00	0.00
006 Tourneys Student Extracurricular		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,934.25	3,241.50



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

Schedule Of Changes Worksheet

Beginning Fund Balance						7,576.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,011.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,241.50	(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)						7,346.50	(5)

Detail Expenditure

Fund	Account	Description	2007 Value	2008 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	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	38,306.52	41,082.60
XX	457 1XXX 112	Certified Teacher Staff Salaries	2,243.00	1,380.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,036,529.46	1,081,253.47
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	32,453.25	23,494.69
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	30,184.20	33,995.16
XX	XXX 4XXX 710	Land	0.00	553,469.15
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	26,725.00	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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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	57,412.11
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	57,412.11

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,136.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	82,673.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	137,750.49
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	110,113.40	0.00	0.00	0.00
280	1XXX	2XX	17,265.71	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	153.50	0.00	0.00	0.00
280	1XXX	6XX	2,563.46	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	7,654.42	0.00	0.00	0.00
Totals			137,750.49	0.00	0.00	137,750.49

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY08.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	500.00	0.00	563,000.00	0.00	563,500.00
Buildings	1,014,038.55	0.00	88,711.35	0.00	1,102,749.90
Machinery and Equipment	85,794.93	0.00	5,700.00	0.00	91,494.93
Totals at Historical Cost	1,100,333.48	0.00	657,411.35	0.00	1,757,744.83
Less Accumulated Depreciation For:					
Building Accum	439,670.49	25,586.03	0.00	0.00	465,256.52
Machinery and Equipment Accum	63,500.22	8,199.91	0.00	0.00	71,700.13
Total Accumulated Depreciation	503,170.71	33,785.94	0.00	0.00	536,956.65
Governmental Activities, Capital Assets, net	597,162.77	-33,785.94	657,411.35	0.00	1,220,788.18

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

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

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	28,235.85	0.00	0.00
General Administration (23XX)	1,500.50	0.00	0.00
Operations and Maintenance (26XX)	4,049.59	0.00	0.00
Total Depreciation for FY2008	33,785.94	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Compensated Absences	117,709.80	0.00	0.00	-5,552.70	112,157.10	0.00	112,157.10
Total Governmental Activity Long-Term Liabilities	117,709.80	0.00	0.00	-5,552.70	112,157.10	0.00	112,157.10

* 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.