



Trustees' Financial Summary

FY2007-08

Submit ID: 0789-05788528

**44 Rosebud County
0789 Birney 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: Cathy Schonebach

Phone #: (406) 984-6247

(Signature)

(Date)

Chair, Board of Trustees: Jack Knobloch Jr

(Signature)

(Date)

County Superintendent: Joby Parker

(Signature)

(Date)

Software

Accounting Package: Quicken

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 #
117	State OTO Weatherization & Deferred Maintenance	STATE	None-07	state
118	State OTO Capital Invest & Deferred Maintenance	STATE	NONE	state
128	Rural Low Income (Title VI-B-2)	FEDERAL	S358A040954	84.358B
138	State OTO Indian Education for All	STATE	none	state
148	State OTO FullTime Kindergarten Startup	STATE	NONE	state
158	K-12 STUDENT DATA	STATE	NONE	
318	Title I Improving Basic Programs	FEDERAL	44-0789-07	84.010A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,694.28	426.14		
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	7,694.28	426.14		
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)	7,694.28	426.14		
52	TOTAL FUND BALANCE/EQUITY	7,694.28	426.14		
53	TOTAL LIABILITIES AND FUND BALANCE	7,694.28	426.14		



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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)		2,430.23	9,290.30	
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		2,430.23	9,290.30	
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)		2,430.23	9,290.30	
52	TOTAL FUND BALANCE/EQUITY		2,430.23	9,290.30	
53	TOTAL LIABILITIES AND FUND BALANCE		2,430.23	9,290.30	



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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)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			46,042.31	
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			46,042.31	
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)			46,042.31	
52	TOTAL FUND BALANCE/EQUITY			46,042.31	
53	TOTAL LIABILITIES AND FUND BALANCE			46,042.31	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29.36	82.13		
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	29.36	82.13		
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)	29.36	82.13		
52	TOTAL FUND BALANCE/EQUITY	29.36	82.13		
53	TOTAL LIABILITIES AND FUND BALANCE	29.36	82.13		



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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)	7,485.30			
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	7,485.30			
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)	7,485.30			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,485.30			
53	TOTAL LIABILITIES AND FUND BALANCE	7,485.30			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
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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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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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	4,272.51			
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	4,272.51			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	4,272.51			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	4,272.51			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,272.51			



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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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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
1111 District Levy - Real Property	13,918.40	17,170.42
1112 District Levy - Personal Property	1,803.68	682.94
1190 Penalties and Interest on Taxes	1.51	22.17
1510 Interest Earnings	1,887.76	545.78
3110 Direct State Aid	25,193.10	23,842.44
3111 Quality Educator	2,000.00	3,036.00
3112 At Risk Student	310.75	0.00
3113 Indian Education For All	163.20	142.80
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,003.24	863.34
3120 State Guaranteed Tax Base Aid	1,629.06	3,407.22
3440 State HB20/SB417 Prop Tax Reimb	266.18	133.10
3444 State School Block Grant	4,981.15	5,019.01
6100 Material Prior Period Revenue Adjustments	1,574.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,132.94	55,265.22

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	27,565.63	25,324.05
2XX Personal Services - Employee Benefits	9,296.87	15,199.98
5XX Other Purchased Services	702.39	611.33
6XX Supplies and Materials	12.59	100.00
8XX Other Expenditures	0.00	750.00
23XX Support Services - General Administration		
5XX Other Purchased Services	1,758.66	0.00
8XX Other Expenditures	750.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	5,321.85	3,868.18
2XX Personal Services - Employee Benefits	1,033.58	1,768.47
5XX Other Purchased Services	9.00	645.10
6XX Supplies and Materials	98.54	270.33
8XX Other Expenditures	723.56	628.18
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,162.51	2,076.58
2XX Personal Services - Employee Benefits	416.94	230.79
3XX Purchased Professional and Technical Services	372.75	0.00
4XX Purchased Property Services	2,719.66	868.65
5XX Other Purchased Services	2,886.00	4,594.11



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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		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	3,910.69	1,038.13
8XX Other Expenditures	55.00	0.00
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	1,444.59	1,243.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,240.81	59,217.11

Schedule Of Changes Worksheet

Beginning Fund Balance	11,646.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,265.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,217.11	(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)		7,694.28 (5)



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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
1510 Interest Earnings	63.40	59.25
2220 County On-Schedule Trans Reimb	780.17	0.00
3210 State On-Schedule Trans Reimb	1,004.12	530.34
6100 Material Prior Period Revenue Adjustments	86.50	-289.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,934.19	299.79

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		
5XX Other Purchased Services	2,008.23	1,477.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,008.23	1,477.28

Schedule Of Changes Worksheet

Beginning Fund Balance	1,603.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	299.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,477.28	(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)	426.14	(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	1,058.04	149.85
2240 County Retirement Distribution	7,437.53	3,803.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,495.57	3,953.09

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	3,965.19	5,677.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	371.58	436.82
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	158.95	245.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,495.72	6,359.62

Schedule Of Changes Worksheet

Beginning Fund Balance	4,836.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,953.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,359.62	(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)	2,430.23	(5)



Trustees' Financial Summary

FY2007-08

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44 Rosebud County
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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
118 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	33,715.44
128 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,050.00
6100 Material Prior Period Revenue Adjustments	-5,203.37
128 Subtotal	15,846.63
138 State OTO Indian Education for All	
3650 OTO Indian Education for All	500.00
148 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	960.71
158 K-12 STUDENT DATA	
3680 K-12 Education Data Systems	20.46
318 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-7,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,243.24

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

PRC Program Function Object	2008 Value
117 State OTO Weatherization & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,224.00
118 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	822.49
6XX Supplies and Materials	3,095.55
118 Subtotal	3,918.04
128 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	100.00
5XX Other Purchased Services	3,117.90
6XX Supplies and Materials	18,972.93
8XX Other Expenditures	1,350.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,600.00



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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
128 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
128 Subtotal	27,140.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,282.87

Schedule Of Changes Worksheet

Beginning Fund Balance	-670.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,243.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,282.87 (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)	9,290.30 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
117 State OTO Weatherization & Deferred Maintenance	0.00	2,224.00	-2,224.00
118 State OTO Capital Invest & Deferred Maintenance	33,715.44	3,918.04	29,797.40
128 Rural Low Income (Title VI-B-2)	15,846.63	27,140.83	-11,294.20
138 State OTO Indian Education for All	500.00	0.00	500.00
148 State OTO FullTime Kindergarten Startup	960.71	0.00	960.71
158 K-12 STUDENT DATA	20.46	0.00	20.46
318 Title I Improving Basic Programs	-7,800.00	0.00	-7,800.00
Total	43,243.24	33,282.87	9,960.37



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,473.01	2,181.21
4820 Federal Impact Aid - Title VIII	2,723.45	116.50
6100 Material Prior Period Revenue Adjustments	4,506.51	-703.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,702.97	1,594.34

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	5,203.37	0.00
6XX Supplies and Materials	114.93	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,318.30	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	44,447.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,594.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	46,042.31	(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
1510 Interest Earnings	37.44	29.35
3281 State Technology Aid	322.10	56.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	359.54	85.68

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		
6XX Supplies and Materials	129.65	743.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	129.65	743.97

Schedule Of Changes Worksheet

Beginning Fund Balance	687.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	743.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	29.36	(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	5.04	3.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.04	3.87

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		
5XX Other Purchased Services	91.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	91.67	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	78.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.87	(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)	82.13	(5)



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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	392.19	353.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	392.19	353.45

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	166.50	0.00
8XX Other Expenditures	48.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	214.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,131.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	353.45	(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)	7,485.30	(5)



Trustees' Financial Summary

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**44 Rosebud County
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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	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	27,565.63	33,860.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,531.25	6,698.85
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	419.63	572.15
XX	XXX 26XX 41X	Energy Utility Services	1,056.16	807.70
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	863.34
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	863.34

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	287.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,243.20
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,243.23
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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,243.23	0.00	0.00	0.00	
Totals			1,243.23	0.00	0.00	0.00	1,243.23

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	1,716.00	0.00	0.00	0.00	1,716.00
Buildings	176,821.69	0.00	0.00	0.00	176,821.69
Totals at Historical Cost	178,537.69	0.00	0.00	0.00	178,537.69
Governmental Activities, Capital Assets, net	178,537.69	0.00	0.00	0.00	178,537.69

Business-Type Activities:**	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,716.00	0.00	0.00	0.00	1,716.00
Buildings	176,821.69	0.00	0.00	0.00	176,821.69
Totals at Historical Cost	178,537.69	0.00	0.00	0.00	178,537.69
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	38,065.43	0.00	0.00	0.00	38,065.43
Total Accumulated Depreciation	38,065.43	0.00	0.00	0.00	38,065.43
Business-type Activities, Capital Assets, net	140,472.26	0.00	0.00	0.00	140,472.26

* 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
--	--------------------------------	---------------------------------	--------------------

Total Depreciation for FY2008

*** 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-

Activities

Total Activity Long-Term
Liabilities

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

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