



# Trustees' Financial Summary

## FY2007-08

Submit ID: 9801-57102881

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

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)  
 County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

### Certification

**Business Manager/Clerk:** Thale Ludwick

**Phone #:** (406) 787-6245

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

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

**Chair, Board of Trustees:**

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

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

**County Superintendent:** Pat Stennes

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

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

### Software

Accounting Package: Foxie Lady

For FY08 did the district employ a certified special education director? NA

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

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



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## Project Reporter Codes

| PRC | Title          | Project Type | Project Number | CFDA #  |
|-----|----------------|--------------|----------------|---------|
| 708 | IDEA Preschool | FEDERAL      | 439801807      | 84.173A |
| 808 | IDEA Part B    | FEDERAL      | 4398017706     | 84.027  |



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9801 Roose-Valley Sp Ed Coop

## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | General Fund<br>(01) | Transportation Fund<br>(10) | Bus Depreciation Fund<br>(11) | School Food Services Fund<br>(12) |
|---------------------------------------|--|----------------------|-----------------------------|-------------------------------|-----------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                             |                               |                                   |
| 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                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                      |                             |                               |                                   |
| <b>LIABILITIES</b>                    |  |                      |                             |                               |                                   |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                             |                               |                                   |
| 22                                    | Due to Other Governments (611)                           |                      |                             |                               |                                   |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                             |                               |                                   |
| 25                                    | Deferred Revenue (680)                                   |                      |                             |                               |                                   |
| 26                                    | Other Liabilities (690-699)                              |                      |                             |                               |                                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                             |                               |                                   |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                             |                               |                                   |
| 36                                    | Reserve for Inventories (951)                            |                      |                             |                               |                                   |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                             |                               |                                   |
| 48                                    | Fund Balance for Budget (961-970)                        |                      |                             |                               |                                   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                      |                             |                               |                                   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                      |                             |                               |                                   |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Tuition Fund<br>(13) | Retirement Fund<br>(14) | Miscellaneous Programs Fund<br>(15) | Adult Education Fund<br>(17) |
|---------------------------------------|--|----------------------|-------------------------|-------------------------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                         |                                     |                              |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                      | 7,181.08                |                                     |                              |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                      |                         |                                     |                              |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                      |                         |                                     |                              |
| 04                                    | Receivables from Other Funds (160-179)                   |                      |                         |                                     |                              |
| 05                                    | Due From Other Governments (180)                         |                      |                         |                                     |                              |
| 06                                    | Other Current Assets (190-210)                           |                      |                         |                                     |                              |
| 07                                    | Inventories (220 & 230)                                  |                      |                         |                                     |                              |
| 08                                    | Prepaid Expenses (240)                                   |                      |                         |                                     |                              |
| 09                                    | Deposits (250)   |                      |                         |                                     |                              |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                      | 7,181.08                |                                     |                              |
| <b>LIABILITIES</b>                    |  |                      |                         |                                     |                              |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                         |                                     |                              |
| 22                                    | Due to Other Governments (611)                           |                      |                         |                                     |                              |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                         |                                     |                              |
| 25                                    | Deferred Revenue (680)                                   |                      |                         |                                     |                              |
| 26                                    | Other Liabilities (690-699)                              |                      |                         |                                     |                              |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                         |                                     |                              |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                         |                                     |                              |
| 36                                    | Reserve for Inventories (951)                            |                      |                         |                                     |                              |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                         |                                     |                              |
| 48                                    | Fund Balance for Budget (961-970)                        |                      | 7,181.08                |                                     |                              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                      | 7,181.08                |                                     |                              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                      | 7,181.08                |                                     |                              |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Traffic Education Fund<br>(18) | Non-Operating Fund<br>(19) | Lease-Rental Fund<br>(20) | Compensated Absence Fund<br>(21) |
|---------------------------------------|--|--------------------------------|----------------------------|---------------------------|----------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                |                            |                           |                                  |
| 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                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                |                            |                           |                                  |
| <b>LIABILITIES</b>                    |  |                                |                            |                           |                                  |
| 21                                    | Payable to Other Funds (601-606)                         |                                |                            |                           |                                  |
| 22                                    | Due to Other Governments (611)                           |                                |                            |                           |                                  |
| 24                                    | Other Current Liabilities (621-679)                      |                                |                            |                           |                                  |
| 25                                    | Deferred Revenue (680)                                   |                                |                            |                           |                                  |
| 26                                    | Other Liabilities (690-699)                              |                                |                            |                           |                                  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                |                            |                           |                                  |
| <b>FUND BALANCE/EQUITY</b>            |  |                                |                            |                           |                                  |
| 36                                    | Reserve for Inventories (951)                            |                                |                            |                           |                                  |
| 37                                    | Reserve for Encumbrances (953)                           |                                |                            |                           |                                  |
| 48                                    | Fund Balance for Budget (961-970)                        |                                |                            |                           |                                  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                |                            |                           |                                  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                |                            |                           |                                  |



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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) |
|---------------------------------------|--|-----------------------------------|-------------------------------|----------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                   |                               |                      |                              |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                   |                               |                      |                              |
| 04                                    | Receivables from Other Funds (160-179)                   |                                   |                               |                      |                              |
| 05                                    | Due From Other Governments (180)                         |                                   |                               |                      |                              |
| 06                                    | Other Current Assets (190-210)                           |                                   |                               |                      |                              |
| 07                                    | Inventories (220 & 230)                                  |                                   |                               |                      |                              |
| 08                                    | Prepaid Expenses (240)                                   |                                   |                               |                      |                              |
| 09                                    | Deposits (250)   |                                   |                               |                      |                              |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                   |                               |                      |                              |
| <b>LIABILITIES</b>                    |  |                                   |                               |                      |                              |
| 21                                    | Payable to Other Funds (601-606)                         |                                   |                               |                      |                              |
| 22                                    | Due to Other Governments (611)                           |                                   |                               |                      |                              |
| 24                                    | Other Current Liabilities (621-679)                      |                                   |                               |                      |                              |
| 25                                    | Deferred Revenue (680)                                   |                                   |                               |                      |                              |
| 26                                    | Other Liabilities (690-699)                              |                                   |                               |                      |                              |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                   |                               |                      |                              |
| <b>FUND BALANCE/EQUITY</b>            |  |                                   |                               |                      |                              |
| 36                                    | Reserve for Inventories (951)                            |                                   |                               |                      |                              |
| 37                                    | Reserve for Encumbrances (953)                           |                                   |                               |                      |                              |
| 48                                    | Fund Balance for Budget (961-970)                        |                                   |                               |                      |                              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                   |                               |                      |                              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                   |                               |                      |                              |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Technology Fund<br>(28) | Flexibility Fund<br>(29) | Permanent Endowment Fund<br>(45) | Debt Service Fund<br>(50) |
|---------------------------------------|--|-------------------------|--------------------------|----------------------------------|---------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                         |                          |                                  |                           |
| 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                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                         |                          |                                  |                           |
| <b>LIABILITIES</b>                    |  |                         |                          |                                  |                           |
| 21                                    | Payable to Other Funds (601-606)                         |                         |                          |                                  |                           |
| 22                                    | Due to Other Governments (611)                           |                         |                          |                                  |                           |
| 24                                    | Other Current Liabilities (621-679)                      |                         |                          |                                  |                           |
| 25                                    | Deferred Revenue (680)                                   |                         |                          |                                  |                           |
| 26                                    | Other Liabilities (690-699)                              |                         |                          |                                  |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                         |                          |                                  |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |                         |                          |                                  |                           |
| 36                                    | Reserve for Inventories (951)                            |                         |                          |                                  |                           |
| 37                                    | Reserve for Encumbrances (953)                           |                         |                          |                                  |                           |
| 38                                    | Reserve for Endowments (954)                             |                         |                          |                                  |                           |
| 48                                    | Fund Balance for Budget (961-970)                        |                         |                          |                                  |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                         |                          |                                  |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                         |                          |                                  |                           |



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## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Building Fund<br>(60) | Building Reserve Fund<br>(61) | Day Care Enterprise Fund<br>(70) | Industrial Arts Fund<br>(71) |
|---------------------------------------|--|-----------------------|-------------------------------|----------------------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                       |                               |                                  |                              |
| 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)   |                       |                               |                                  |                              |
| 10                                    | Land and Land Improvements (311-322)                     |                       |                               |                                  |                              |
| 11                                    | Buildings and Building Improvements (331 & 332)          |                       |                               |                                  |                              |
| 12                                    | Machinery and Equipment (341 & 342)                      |                       |                               |                                  |                              |
| 13                                    | Construction Work in Progress (351)                      |                       |                               |                                  |                              |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                       |                               |                                  |                              |
| <b>LIABILITIES</b>                    |  |                       |                               |                                  |                              |
| 21                                    | Payable to Other Funds (601-606)                         |                       |                               |                                  |                              |
| 22                                    | Due to Other Governments (611)                           |                       |                               |                                  |                              |
| 24                                    | Other Current Liabilities (621-679)                      |                       |                               |                                  |                              |
| 25                                    | Deferred Revenue (680)                                   |                       |                               |                                  |                              |
| 26                                    | Other Liabilities (690-699)                              |                       |                               |                                  |                              |
| 28                                    | Notes Payable - Noncurrent (720)                         |                       |                               |                                  |                              |
| 29                                    | Lease Obligations Payable (730)                          |                       |                               |                                  |                              |
| 31                                    | Compensated Absences Payable (760)                       |                       |                               |                                  |                              |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                       |                               |                                  |                              |
| <b>FUND BALANCE/EQUITY</b>            |  |                       |                               |                                  |                              |
| 36                                    | Reserve for Inventories (951)                            |                       |                               |                                  |                              |
| 37                                    | Reserve for Encumbrances (953)                           |                       |                               |                                  |                              |
| 41                                    | Unrestricted Net Assets (940)                            |                       |                               |                                  |                              |
| 48                                    | Fund Balance for Budget (961-970)                        |                       |                               |                                  |                              |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                       |                               |                                  |                              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                       |                               |                                  |                              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                       |                               |                                  |                              |





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



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## Balance Sheet

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



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9801 Roose-Valley Sp Ed Coop

## Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE |  | Private Purpose Trust<br>(spend interest only)<br>(81) | Interlocal Agreement<br>Fund<br>(82) | Student<br>Extracurricular<br>(84) | Private Purpose Trust<br>(spend principal &<br>(85) |
|---------------------------------------|--|--|--------------------------------------|------------------------------------|---|
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |                                      |                                    |   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |  | 77,022.54                            |                                    |   |
| 04                                    | Receivables from Other Funds (160-179)                   |  |                                      |                                    |   |
| 05                                    | Due From Other Governments (180)                         |  |                                      |                                    |   |
| 06                                    | Other Current Assets (190-210)                           |  |                                      |                                    |   |
| 07                                    | Inventories (220 & 230)                                  |  |                                      |                                    |   |
| 08                                    | Prepaid Expenses (240)                                   |  |                                      |                                    |   |
| 09                                    | Deposits (250)   |  |                                      |                                    |   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |  | 77,022.54                            |                                    |   |
| <b>LIABILITIES</b>                    |  |  |                                      |                                    |   |
| 21                                    | Payable to Other Funds (601-606)                         |  |                                      |                                    |   |
| 22                                    | Due to Other Governments (611)                           |  |                                      |                                    |   |
| 24                                    | Other Current Liabilities (621-679)                      |  |                                      |                                    |   |
| 25                                    | Deferred Revenue (680)                                   |  |                                      |                                    |   |
| 26                                    | Other Liabilities (690-699)                              |  |                                      |                                    |   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |  |                                      |                                    |   |
| <b>FUND BALANCE/EQUITY</b>            |  |  |                                      |                                    |   |
| 36                                    | Reserve for Inventories (951)                            |  |                                      |                                    |   |
| 37                                    | Reserve for Encumbrances (953)                           |  |                                      |                                    |   |
| 38                                    | Reserve for Endowments (954)                             |  |                                      |                                    |   |
| 45                                    | Assets Held in Trusts                                    |  | 77,022.54                            |                                    |   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |  | 77,022.54                            |                                    |   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |  | 77,022.54                            |                                    |   |



# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

## Balance Sheet

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



# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

## Balance Sheet

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



# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

## Balance Sheet

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



# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

## 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 |
|--|------------|------------|
| 2240 County Retirement Distribution  | 8,030.92   | 15,577.79  |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 8,030.92   | 15,577.79  |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| 280 Special Education - Local and State  |            |            |
| 21XX Support Services - Students   |            |            |
| 2XX Personal Services - Employee Benefits  | 8,199.59   | 15,760.91  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 8,199.59   | 15,760.91  |

### Schedule Of Changes Worksheet

|  |           |          |
|--|-----------|----------|
| Beginning Fund Balance   | 7,364.20  | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 15,577.79 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 15,760.91 | (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)  | 7,181.08  | (5)      |



# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

## 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 |
|--|------------|
| <b>708 IDEA Preschool</b>  |            |
| 4570 IDEA Preschool  | 5,046.00   |
| <b>808 IDEA Part B</b>   |            |
| 4560 IDEA, Part B, Children with Disabilities  | 196,741.00 |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 201,787.00 |

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

| PRC Program Function Object  | 2008 Value |
|--|------------|
| <b>708 IDEA Preschool</b>  |            |
| <b>457 IDEA Preschool</b>  |            |
| <b>21XX Support Services - Students</b>  |            |
| 1XX Personal Services - Salaries   | 2,000.00   |
| 2XX Personal Services - Employee Benefits  | 305.80     |
| 5XX Other Purchased Services   | 1,153.82   |
| 6XX Supplies and Materials   | 1,586.38   |
| <b>708 Subtotal</b>  | 5,046.00   |
| <b>808 IDEA Part B</b>   |            |
| <b>456 IDEA, Part B, Children with Disabilities</b>  |            |
| <b>1XXX Instruction</b>  |            |
| 6XX Supplies and Materials   | 523.12     |
| <b>21XX Support Services - Students</b>  |            |
| 1XX Personal Services - Salaries   | 93,495.89  |
| 2XX Personal Services - Employee Benefits  | 51,810.49  |
| 3XX Purchased Professional and Technical Services  | 10,841.50  |
| 5XX Other Purchased Services   | 11,764.14  |
| 6XX Supplies and Materials   | 8,448.10   |
| 7XX Property and Equipment Acquisition   | 11,941.00  |
| <b>23XX Support Services - General Administration</b>                                      |            |
| 5XX Other Purchased Services   | 7,916.76   |
| <b>808 Subtotal</b>  | 196,741.00 |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 201,787.00 |





# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

|  |      |                |      |      |  |            |     |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance   |      |                |      |      |  | 0.00       | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 201,787.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 201,787.00 | (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)  |      |                |      |      |  | 0.00       | (5) |

#### Project Reporter Summaries

| Project Reporter   | Revenues          | Expenditures      | Difference  |
|--------------------|-------------------|-------------------|-------------|
| 708 IDEA Preschool | 5,046.00          | 5,046.00          | 0.00        |
| 808 IDEA Part B    | 196,741.00        | 196,741.00        | 0.00        |
| <b>Total</b>       | <u>201,787.00</u> | <u>201,787.00</u> | <u>0.00</u> |



# Trustees' Financial Summary

## FY2007-08

Submit ID: 9801-57102881

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

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

#### 82 - Interlocal Agreement Fund

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

| PRC Revenue  | 2007 Value | 2008 Value |
|--|------------|------------|
| 1510 Interest Earnings   | 4,640.37   | 3,397.48   |
| 1900 Other Revenue from Local Sources  | 4,730.34   | 142.79     |
| 3233 State Special Education - Direct Payments to Cooperatives                           | 83,979.59  | 87,443.88  |
| 3234 Quality Educator - Direct payment to Cooperatives                                   | 5,000.00   | 9,411.60   |
| 3354 Medicaid - Speech Therapy   | 9,371.71   | 3,442.86   |
| 3355 Medicaid - Miscellaneous  | 181.74     | 0.00       |
| 5710 Special Education Resources Transferred from Other School Districts or Coop         | 20,543.86  | 21,909.51  |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 128,447.61 | 125,748.12 |

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

| PRC Program Function Object  | 2007 Value | 2008 Value |
|--|------------|------------|
| <b>280 Special Education - Local and State</b>   |            |            |
| <b>21XX Support Services - Students</b>  |            |            |
| 1XX Personal Services - Salaries   | 49,726.96  | 107,460.26 |
| 2XX Personal Services - Employee Benefits  | 9,452.00   | 1,264.75   |
| 3XX Purchased Professional and Technical Services  | 6,677.25   | 25,314.17  |
| 5XX Other Purchased Services   | 7,019.60   | 5,447.94   |
| 6XX Supplies and Materials   | 375.45     | 2,670.80   |
| <b>24XX Support Services - School Administration</b>                                       |            |            |
| 5XX Other Purchased Services   | 106.05     | 258.00     |
| 7XX Property and Equipment Acquisition   | 27,167.00  | 0.00       |
| <b>25XX Support Services - Business</b>  |            |            |
| 5XX Other Purchased Services   | 490.27     | 490.74     |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 101,014.58 | 142,906.66 |



# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

### Schedule Of Changes Worksheet

|  |      |                |      |      |  |            |     |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance   |      |                |      |      |  | 94,181.08  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 125,748.12 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 142,906.66 | (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)  |      |                |      |      |  | 77,022.54  | (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                            | 49,726.96  | 107,460.26 |
| 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                            | 102,646.00 | 93,495.00  |
| 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                            | 0.00       | 0.00       |
| XX   | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 0.00       | 0.00       |
| XX   | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions                     | 0.00       | 0.00       |
| XX   | XXX 26XX 41X | Energy Utility Services                                     | 0.00       | 0.00       |
| XX   | XXX 4XXX 710 | Land  | 0.00       | 0.00       |
| XX   | XXX 4XXX 715 | Land Improvements   | 0.00       | 0.00       |
| XX   | XXX 4XXX 720 | Purchase of Existing Buildings                              | 0.00       | 0.00       |
| XX   | XXX 4XXX 725 | Major Construction Services                                 | 0.00       | 0.00       |
| XX   | XXX 4XXX 73X | Major Equipment-New   | 0.00       | 0.00       |
| XX   | XXX 4XXX 74X | Major Equipment-Replacement                                 | 0.00       | 0.00       |
| XX   | XXX XXXX 561 | Tuition to Other School Districts Within the State          | 0.00       | 0.00       |
| XX   | XXX XXXX 562 | Tuition to Other School Districts Outside the State         | 0.00       | 0.00       |
| XX   | XXX XXXX 563 | Educational Fees to Detention Facilities                    | 0.00       | 0.00       |



# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

## Special Education Reversion

### Special Education Allowable Cost Payments:

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

### Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion  
[(c) \* (1.33)] + [(d) \* (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 0.00
- 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

## FY2007-08

Submit ID: 9801-57102881

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

#### 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    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| <b>Totals</b> |          |        | 0.00    | 0.00    | 0.00    | 0.00    | 0.00 |

*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

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

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

| <b>Governmental Activities:*</b>             | <b>Beginning Balance</b> | <b>Adjustments</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending Balance</b> |
|--|--------------------------|--------------------|------------------|-----------------|-----------------------|
| Machinery and Equipment                      | 122,927.00               | 0.00               | 0.00             | 0.00            | 122,927.00            |
| Totals at Historical Cost                    | 122,927.00               | 0.00               | 0.00             | 0.00            | 122,927.00            |
| Governmental Activities, Capital Assets, net | 122,927.00               | 0.00               | 0.00             | 0.00            | 122,927.00            |

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

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

\*\*\* Has comments.

| <b>Depreciation by Function for FY2008</b> | <b>Governmental Activities</b> | <b>Business-Type Activities</b> | <b>Adjustments</b> |
|--|--------------------------------|---------------------------------|--------------------|
|--|--------------------------------|---------------------------------|--------------------|

Total Depreciation for FY2008

\*\*\* Has comment.



# Trustees' Financial Summary

FY2007-08

Submit ID: 9801-57102881

43 Roosevelt County  
9801 Roose-Valley Sp Ed Coop

## Schedule of Changes in Long-Term Liabilities

|  | (a)                                | (b)                              | (c)                   | (d)                               | (e)   | (f)                                 | (g)                                    |
|--|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
|  | Beginning<br>Balance<br>(7/1/2007) | New Debt<br>& Other<br>Additions | Principal<br>Payments | Refunding<br>& Other<br>Reduction | Ending<br>Balance<br>(6/30/2008)<br>[a + b - c - d] | Current<br>Portion<br>Due<br>FY2009 | Long-Term<br>Portion<br>Due<br>FY2010- |
| <b>Governmental Activities*</b>                      |                                    |                                  |                       |                                   |   |                                     |  |
| Compensated Absences                                 | 5,945.64                           | 4,516.56                         | 0.00                  | 0.00                              | 10,462.20   | 0.00                                | 10,462.20                              |
| Total Governmental Activity<br>Long-Term Liabilities | 5,945.64                           | 4,516.56                         | 0.00                  | 0.00                              | 10,462.20   | 0.00                                | 10,462.20                              |

\* 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.