



Trustees' Financial Summary

FY2008-09

Submit ID: 0865-07528591

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

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

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

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

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

Certification

Business Manager/Clerk: Robert Buster

Phone #: (406) 932-5794

(Signature)

(Date)

Chair, Board of Trustees: Mary Hathaway

(Signature)

(Date)

County Superintendent: Susan Metcalf

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Book Student Extracurricular	LOCAL	na	
002	Ski Student Extracurricular	LOCAL	na	
005	KEDS	STATE	na	
006	Tourneys Student Extracurricular	LOCAL	na	
007	Target Student Extracurricular	LOCAL	na	
129	State OTO Indian Education for All	STATE	na	state
130	DARE	LOCAL	na	
131	Title I, Part A, Improving Basic Programs	FEDERAL	4908653109	84.010A
132	IDEA Preschool	FEDERAL	na	84.173A
133	IDEA Part B(Trans from Coop)	FEDERAL	na	84.027A
134	Title II Part A Teacher/Principal Train/ Recruit	FEDERAL	4908651409	84.318
135	TitleIV Part A Safe & Drug-free	FEDERAL	4908651609	84.186A
137	Title II Part D Ed Technology	FEDERAL	4908656009	84.318
138	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A091444	84.358B
139	Gifted and Talented	STATE	4908651309	State
140	Special Ed Speech	LOCAL	na	
155	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
160	Services for Significant Needs Students	STATE	na	State
165	State OTO Indian Education for All	STATE	na	state
735	Title IV Part A Safe and Drug Free	FEDERAL	4908651607	84.186A
831	Title I, Part A, Improving Basic Programs	FEDERAL	4908653107	84.010A
835	Title IV Part A, Safe & Drug Free	FEDERAL	4908651608	84.186A
850	State OTO Kindergarten Startup	STATE	state	
860	Services for Significant Needs Students	STATE	na	State



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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)	189,676.72	3,048.99		-221.27
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	189,676.72	3,048.99		-221.27
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)	189,676.72	3,048.99		-221.27
52	TOTAL FUND BALANCE/EQUITY	189,676.72	3,048.99		-221.27
53	TOTAL LIABILITIES AND FUND BALANCE	189,676.72	3,048.99		-221.27



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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)		149,607.87	13,721.36	
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)			6,992.52	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		149,607.87	20,713.88	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,992.52	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,992.52	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		149,607.87	13,721.36	
52	TOTAL FUND BALANCE/EQUITY		149,607.87	13,721.36	
53	TOTAL LIABILITIES AND FUND BALANCE		149,607.87	20,713.88	



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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)			9,804.14	119.50
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			9,804.14	119.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			9,804.14	119.50
52	TOTAL FUND BALANCE/EQUITY			9,804.14	119.50
53	TOTAL LIABILITIES AND FUND BALANCE			9,804.14	119.50



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,624.66	478.11		
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	84,624.66	478.11		
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)	84,624.66	478.11		
52	TOTAL FUND BALANCE/EQUITY	84,624.66	478.11		
53	TOTAL LIABILITIES AND FUND BALANCE	84,624.66	478.11		



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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)	2,086.66	8,045.21		
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	2,086.66	8,045.21		
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)	2,086.66	8,045.21		
52	TOTAL FUND BALANCE/EQUITY	2,086.66	8,045.21		
53	TOTAL LIABILITIES AND FUND BALANCE	2,086.66	8,045.21		



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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)		17,483.83		
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		17,483.83		
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)		17,483.83		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		17,483.83		
53	TOTAL LIABILITIES AND FUND BALANCE		17,483.83		



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



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,570.27	
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			7,570.27	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			7,570.27	
52	TOTAL FUND BALANCE/EQUITY			7,570.27	
53	TOTAL LIABILITIES AND FUND BALANCE			7,570.27	



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Balance Sheet

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



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



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Balance Sheet

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



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	676,988.14	697,167.69
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,810.78	10,500.11
1510 Interest Earnings	7,782.79	3,819.06
3110 Direct State Aid	903,041.65	907,638.42
3111 Quality Educator	84,482.77	85,805.69
3112 At Risk Student	6,708.93	6,700.90
3113 Indian Education For All	8,139.60	7,935.60
3114 American Indian Achievement Gap	800.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	63,084.48	66,587.59
3120 State Guaranteed Tax Base Aid	184,294.49	194,634.45
3444 State School Block Grant	89,296.47	89,975.12
6100 Material Prior Period Revenue Adjustments	13,886.42	-1.28

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,041,316.52	2,071,563.35
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,092,190.27	1,081,436.57
2XX Personal Services - Employee Benefits	171,621.02	179,458.67
3XX Purchased Professional and Technical Services	6,303.88	2,339.57
5XX Other Purchased Services	1,444.31	1,184.16
6XX Supplies and Materials	62,139.82	86,967.49
7XX Property and Equipment Acquisition	8,211.07	26,553.23
21XX Support Services - Students		
6XX Supplies and Materials	10,838.22	10,482.62
23XX Support Services - General Administration		
1XX Personal Services - Salaries	53,459.42	52,711.26
2XX Personal Services - Employee Benefits	28,158.16	28,427.81
3XX Purchased Professional and Technical Services	12,822.50	7,806.25
4XX Purchased Property Services	7,698.00	905.00
5XX Other Purchased Services	3,598.23	4,583.73
6XX Supplies and Materials	2,877.25	1,705.10
7XX Property and Equipment Acquisition	237.38	2,709.00
8XX Other Expenditures	14,049.80	9,532.80
24XX Support Services - School Administration		
1XX Personal Services - Salaries	80,030.00	82,831.43
2XX Personal Services - Employee Benefits	131.68	250.00
25XX Support Services - Business		
1XX Personal Services - Salaries	21,034.92	20,244.69



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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	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,581.86	5,829.04
			6XX Supplies and Materials	2,606.39	1,498.56
			8XX Other Expenditures	3,710.00	3,075.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	58,391.16	59,004.79
			2XX Personal Services - Employee Benefits	20,567.96	21,859.20
			4XX Purchased Property Services	53,862.83	68,963.64
			5XX Other Purchased Services	12,274.00	24,638.00
			6XX Supplies and Materials	19,643.69	18,124.31
			7XX Property and Equipment Acquisition	6,727.35	17,448.25
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	64,742.15	5,500.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	110,113.40	119,205.79
			2XX Personal Services - Employee Benefits	17,265.71	23,618.77
			5XX Other Purchased Services	153.50	324.05
			6XX Supplies and Materials	2,563.46	6,376.26
			7XX Property and Equipment Acquisition	0.00	344.95
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	7,654.42	6,345.66
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	46,481.79	37,651.76
			2XX Personal Services - Employee Benefits	0.00	300.00
			4XX Purchased Property Services	9,000.00	11,000.00
			5XX Other Purchased Services	909.00	1,859.68
			6XX Supplies and Materials	2,494.87	2,074.92
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	3,228.53	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,024,818.00</u>	<u>2,038,172.01</u>



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Submit ID: 0865-07528591

49 Sweet Grass County
0865 Big Timber Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						156,285.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,071,563.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,038,172.01	(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)						189,676.72	(5)



Trustees' Financial Summary

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49 Sweet Grass County
0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2008 Value	2009 Value
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.66	0.00
1510 Interest Earnings	332.75	0.77
2220 County On-Schedule Trans Reimb	1,650.02	12,353.16
3210 State On-Schedule Trans Reimb	0.00	141.75
3444 State School Block Grant	2,437.56	2,456.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,420.99	14,951.77

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	9,447.43	8,830.48
5XX Other Purchased Services	0.00	283.50
8XX Other Expenditures	4,406.12	3,082.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,853.55	12,196.45

Schedule Of Changes Worksheet

Beginning Fund Balance	293.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,951.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,196.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,048.99	(5)



Trustees' Financial Summary

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49 Sweet Grass County
0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	320.04	117.27
1621 Lunch Sales	70,458.50	61,145.60
4550 Federal Child Nutrition	32,176.80	37,803.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,955.34	99,066.01

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,007.05	5,304.06
2XX Personal Services - Employee Benefits	145.52	766.44
5XX Other Purchased Services	97,884.01	97,138.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,036.58	103,209.07

Schedule Of Changes Worksheet

Beginning Fund Balance	3,921.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,066.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,209.07	(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)		-221.27 (5)



Trustees' Financial Summary

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49 Sweet Grass County
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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	2008 Value	2009 Value
1510 Interest Earnings	6,005.06	2,052.10
2240 County Retirement Distribution	186,729.42	274,999.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	192,734.48	277,052.04

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	197,855.41	165,957.17
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,352.87	14,597.64
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,319.84	3,656.03
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,714.10	2,890.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,371.44	7,715.60
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,335.94	16,472.32
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,963.44	7,747.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	249,913.04	219,036.20



Trustees' Financial Summary

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49 Sweet Grass County
0865 Big Timber Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						91,592.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						277,052.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						219,036.20	(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)						149,607.87	(5)



Trustees' Financial Summary

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49 Sweet Grass County
0865 Big Timber Elem

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	2009 Value
005 KEDS	
3680 K-12 Education Data Systems	1,205.88
129 State OTO Indian Education for All	
3290 State - Other State Grants	9,000.00
130 DARE	
1510 Interest Earnings	933.94
1900 Other Revenue from Local Sources	1,138.87
130 Subtotal	2,072.81
131 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	50,451.00
132 IDEA Preschool	
4570 IDEA Preschool	2,482.00
133 IDEA Part B(Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	69,374.76
134 Title II Part A Teacher/Principal Train/ Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	22,586.00
135 TitleIV Part A Safe & Drug-free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,276.00
137 Title II Part D Ed Technology	
4310 Title II, Part D, Educational Technology	781.00
138 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,429.00
139 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	10,000.00
160 Services for Significant Needs Students	
3610 Services for Significant Needs Students	12,000.00
165 State OTO Indian Education for All	
3650 OTO Indian Education for All	3,791.46
860 Services for Significant Needs Students	
3610 Services for Significant Needs Students	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	216,449.91

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

PRC Program Function Object	2009 Value
005 KEDS	
1XX Regular Education Programs - Elementary/Secondary	



Trustees' Financial Summary

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49 Sweet Grass County
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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	2009 Value
005 KEDS	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	1,205.88
129 State OTO Indian Education for All	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2,704.02
2XX Personal Services - Employee Benefits	843.69
3XX Purchased Professional and Technical Services	2,291.00
5XX Other Purchased Services	507.30
6XX Supplies and Materials	2,653.99
129 Subtotal	9,000.00
130 DARE	
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	1,016.00
3XX Purchased Professional and Technical Services	825.00
6XX Supplies and Materials	1,535.64
130 Subtotal	3,376.64
131 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	36,778.86
2XX Personal Services - Employee Benefits	13,762.14
131 Subtotal	50,541.00
132 IDEA Preschool	
457 IDEA Preschool	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,482.00
133 IDEA Part B(Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	49,621.91
2XX Personal Services - Employee Benefits	19,753.09
133 Subtotal	69,375.00
134 Title II Part A Teacher/Principal Train/ Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	3,380.10



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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	2009 Value
134 Title II Part A Teacher/Principal Train/ Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
2XX Personal Services - Employee Benefits	346.15
3XX Purchased Professional and Technical Services	10,080.11
5XX Other Purchased Services	5,261.80
6XX Supplies and Materials	1,348.73
8XX Other Expenditures	1,748.00
	22,164.89
134 Subtotal	
135 Title IV Part A Safe & Drug-free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	1,276.00
137 Title II Part D Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
7XX Property and Equipment Acquisition	759.00
138 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	21,130.80
2XX Personal Services - Employee Benefits	298.20
	21,429.00
138 Subtotal	
139 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	6,631.29
2XX Personal Services - Employee Benefits	3,368.71
	10,000.00
139 Subtotal	
140 Special Ed Speech	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	5,556.68
2XX Personal Services - Employee Benefits	1,435.84
	6,992.52
140 Subtotal	
155 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	74,847.08



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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	2009 Value
160 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8,307.49
2XX Personal Services - Employee Benefits	2,630.58
	10,938.07
160 Subtotal	
165 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	273.48
6XX Supplies and Materials	400.00
	673.48
165 Subtotal	
735 Title IV Part A Safe and Drug Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	1,128.95
831 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,659.00
835 Title IV Part A, Safe & Drug Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	245.00
850 State OTO Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	22,844.64
2XX Personal Services - Employee Benefits	5,976.57
	28,821.21
850 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	316,914.72



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

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					114,186.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					216,449.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					316,914.72	(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)					13,721.36	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 KEDS	1,205.88	1,205.88	0.00
129 State OTO Indian Education for All	9,000.00	9,000.00	0.00
130 DARE	2,072.81	3,376.64	-1,303.83
131 Title I, Part A, Improving Basic Programs	50,451.00	50,541.00	-90.00
132 IDEA Preschool	2,482.00	2,482.00	0.00
133 IDEA Part B(Trans from Coop)	69,374.76	69,375.00	-0.24
134 Title II Part A Teacher/Principal Train/ Recruit	22,586.00	22,164.89	421.11
135 TitleIV Part A Safe & Drug-free	1,276.00	1,276.00	0.00
137 Title II Part D Ed Technology	781.00	759.00	22.00
138 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	21,429.00	21,429.00	0.00
139 Gifted and Talented	10,000.00	10,000.00	0.00
140 Special Ed Speech	0.00	6,992.52	-6,992.52
155 State OTO Capital Invest & Deferred Maintenance	0.00	74,847.08	-74,847.08
160 Services for Significant Needs Students	12,000.00	10,938.07	1,061.93
165 State OTO Indian Education for All	3,791.46	673.48	3,117.98
735 Title IV Part A Safe and Drug Free	0.00	1,128.95	-1,128.95
831 Title I, Part A, Improving Basic Programs	0.00	1,659.00	-1,659.00
835 Title IV Part A, Safe & Drug Free	0.00	245.00	-245.00
850 State OTO Kindergarten Startup	0.00	28,821.21	-28,821.21
860 Services for Significant Needs Students	10,000.00	0.00	10,000.00
Total	<u>216,449.91</u>	<u>316,914.72</u>	<u>-100,464.81</u>



Trustees' Financial Summary

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49 Sweet Grass County
0865 Big Timber Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2008 Value	2009 Value
1900 Other Revenue from Local Sources	0.00	9,804.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	9,804.14

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,804.14	(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)	9,804.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	4.83	1.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.83	1.91

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	117.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.91	(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)	119.50	(5)



Trustees' Financial Summary

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49 Sweet Grass County
0865 Big Timber Elem

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	3,052.49	866.10
2114 County Metal Mines License Taxes	58,456.77	58,076.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,509.26	58,943.03

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	246,353.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	246,353.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	25,681.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,943.03	(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)	84,624.66	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	470.08	7.63
3330 State Hard Rock Mining Impact Aid	104,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,470.08	7.63

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	122,021.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	122,021.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	470.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.63	(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)	478.11	(5)



Trustees' Financial Summary

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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	2008 Value	2009 Value
1110 District Tax Levy	19,612.06	20,611.49
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	86.08	330.98
1510 Interest Earnings	37.92	2.28
3281 State Technology Aid	2,146.01	4,595.78
6100 Material Prior Period Revenue Adjustments	-2.00	0.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,880.07	25,540.56

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,250.00	0.00
6XX Supplies and Materials	1,302.52	2,096.38
7XX Property and Equipment Acquisition	18,633.27	22,194.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,185.79	24,291.33

Schedule Of Changes Worksheet

Beginning Fund Balance	837.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,540.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,291.33	(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)	2,086.66	(5)



Trustees' Financial Summary

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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	2008 Value	2009 Value
1510 Interest Earnings	151.01	82.26
1900 Other Revenue from Local Sources	875.00	3,662.00
3445 State Combined Fund School Block Grant	2,347.41	2,365.25
6100 Material Prior Period Revenue Adjustments	-0.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,373.33	6,109.51

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,448.81	0.00
6XX Supplies and Materials	0.00	900.00
8XX Other Expenditures	171.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,619.81	900.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,835.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,109.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	900.00	(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)	8,045.21	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	15,000.00	15,457.48
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	74.70	248.18
1510 Interest Earnings	1,109.74	142.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,184.44	15,847.93

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	104,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,635.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,847.93	(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)	17,483.83	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1900 Other Revenue from Local Sources	3,011.20	5,963.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,011.20	5,963.58

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,241.50	5,739.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,241.50	5,739.81

Schedule Of Changes Worksheet

Beginning Fund Balance	7,346.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,963.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,739.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,570.27	(5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	41,082.60	35,701.10
XX	457 1XXX 112	Certified Teacher Staff Salaries	1,380.00	1,117.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,081,253.47	1,081,436.57
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	23,494.69	42,210.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	33,995.16	38,305.61
XX	XXX 4XXX 710	Land	553,469.15	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	5,500.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	57,695.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	57,695.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,229.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	83,080.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	156,215.48
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 FY2011 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	119,205.79	0.00	0.00	0.00
280	1XXX	2XX	23,618.77	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	324.05	0.00	0.00	0.00
280	1XXX	6XX	6,376.26	0.00	0.00	0.00
280	1XXX	7XX	344.95	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	6,345.66	0.00	0.00	0.00
Totals			156,215.48	0.00	0.00	156,215.48

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 FY09.



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	563,500.00	0.00	0.00	0.00	563,500.00
Buildings	1,102,749.90	0.00	65,012.10	0.00	1,167,762.00
Machinery and Equipment	91,494.93	0.00	0.00	39,667.49	51,827.44
Totals at Historical Cost	1,757,744.83	0.00	65,012.10	39,667.49	1,783,089.44
Less Accumulated Depreciation For:					
Building Accum	465,256.52	27,761.11	0.00	0.00	493,017.63
Machinery and Equipment Accum	71,700.13	8,199.91	0.00	39,667.49	40,232.55
Total Accumulated Depreciation	536,956.65	35,961.02	0.00	39,667.49	533,250.18
Governmental Activities, Capital Assets, net	1,220,788.18	-35,961.02	65,012.10	0.00	1,249,839.26

* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	30,253.82	0.00	0.00
General Administration (23XX)	1,500.50	0.00	0.00
Operations and Maintenance (26XX)	4,049.59	0.00	0.00
Total Depreciation for FY2009	35,803.91	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	112,157.10	17,001.00	0.00	0.00	129,158.10	0.00	129,158.10
Total Governmental Activity Long-Term Liabilities	112,157.10	17,001.00	0.00	0.00	129,158.10	0.00	129,158.10

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

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