



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

**44 Rosebud County
0789 Birney Elem**

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Cathy Schonebach

Phone #: (406) 784-2175

(Signature)

(Date)

Chair, Board of Trustees: Art Hayes

(Signature)

(Date)

County Superintendent: Joby Parker

(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.



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
107	State OTO Weatherization & Deferred Maintenance	STATE	None-07	state
108	Rural Low Income (Title VI-B-2)	FEDERAL	S358A040954	84.358B
110	K-8 Education Data Systems	STATE	44-0789	
111	State OTO Indian Education for All	STATE	44-0789	state
112	State OTO Capital Invest & Deferred Maintenance	STATE	NONE	state
190	budget amendment	STATE	none	
910	Budget Amendment			



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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)	-3,020.53	-574.67		
02	Taxes Receivable - Real and Personal (120-149)	325.43	20.91		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,358.40	1,420.15		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,663.30	866.39		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	325.43	20.91		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	325.43	20.91		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,337.87	845.48		
52	TOTAL FUND BALANCE/EQUITY	5,337.87	845.48		
53	TOTAL LIABILITIES AND FUND BALANCE	5,663.30	866.39		



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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)		1,443.61	-30,146.40	
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)		996.33		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		2,439.94	-30,146.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		2,439.94	-30,146.40	
52	TOTAL FUND BALANCE/EQUITY		2,439.94	-30,146.40	
53	TOTAL LIABILITIES AND FUND BALANCE		2,439.94	-30,146.40	



Trustees' Financial Summary

FY2008-09

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44 Rosebud County
0789 Birney Elem

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

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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)			36,189.13	
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			36,189.13	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			36,189.13	
52	TOTAL FUND BALANCE/EQUITY			36,189.13	
53	TOTAL LIABILITIES AND FUND BALANCE			36,189.13	



Trustees' Financial Summary

FY2008-09

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44 Rosebud County
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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)	155.36	83.73		
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	155.36	83.73		
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)	155.36	83.73		
52	TOTAL FUND BALANCE/EQUITY	155.36	83.73		
53	TOTAL LIABILITIES AND FUND BALANCE	155.36	83.73		



Trustees' Financial Summary

FY2008-09

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44 Rosebud County
0789 Birney Elem

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,630.67			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	7,630.67			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	7,630.67			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,630.67			
53	TOTAL LIABILITIES AND FUND BALANCE	7,630.67			



Trustees' Financial Summary

FY2008-09

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Balance Sheet

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



Trustees' Financial Summary

FY2008-09

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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				



Trustees' Financial Summary

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44 Rosebud County
0789 Birney Elem

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Balance Sheet

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



Trustees' Financial Summary

FY2008-09

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44 Rosebud County
0789 Birney Elem

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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)	24,258.24			
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	24,258.24			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	10,774.88			
23	Warrants Payable (620)	13,483.36			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	24,258.24			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	24,258.24			



Trustees' Financial Summary

FY2008-09

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44 Rosebud County
0789 Birney Elem

**** Recalculated ****

Balance Sheet

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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
1111 District Levy - Real Property	17,170.42	18,695.59
1112 District Levy - Personal Property	682.94	1,532.56
1190 Penalties and Interest on Taxes	22.17	6.24
1510 Interest Earnings	545.78	0.00
3110 Direct State Aid	23,842.44	28,768.38
3111 Quality Educator	3,036.00	3,042.00
3113 Indian Education For All	142.80	142.80
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	863.34	892.20
3120 State Guaranteed Tax Base Aid	3,407.22	3,620.40
3444 State School Block Grant	5,019.01	5,057.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,132.12	62,157.32

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	25,324.05	46,092.79
2XX Personal Services - Employee Benefits	15,199.98	271.00
5XX Other Purchased Services	611.33	2,818.42
6XX Supplies and Materials	100.00	0.00
8XX Other Expenditures	750.00	0.00
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	115.75
8XX Other Expenditures	0.00	770.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,868.18	3,624.14
2XX Personal Services - Employee Benefits	1,768.47	0.00
5XX Other Purchased Services	645.10	914.64
6XX Supplies and Materials	270.33	1,278.50
8XX Other Expenditures	628.18	294.20
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,076.58	1,945.64
2XX Personal Services - Employee Benefits	230.79	0.00
3XX Purchased Professional and Technical Services	0.00	214.22
4XX Purchased Property Services	868.65	115.26
5XX Other Purchased Services	4,594.11	0.00
6XX Supplies and Materials	1,038.13	559.69
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooperatives		



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FY2008-09

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44 Rosebud County
0789 Birney Elem

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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
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	1,243.23	1,284.72
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	4,214.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	59,217.11	64,513.73

Schedule Of Changes Worksheet

Beginning Fund Balance	7,694.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,157.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,513.73	(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)		5,337.87 (5)



Trustees' Financial Summary

FY2008-09

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44 Rosebud County
0789 Birney Elem

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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	0.00	1,240.39
1112 District Levy - Personal Property	0.00	0.13
1190 Penalties and Interest on Taxes	0.00	0.40
1510 Interest Earnings	59.25	19.09
2220 County On-Schedule Trans Reimb	0.00	452.97
3210 State On-Schedule Trans Reimb	530.34	778.76
6100 Material Prior Period Revenue Adjustments	-289.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>299.79</u>	<u>2,491.74</u>

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		
5XX Other Purchased Services	1,477.28	2,072.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,477.28</u>	<u>2,072.40</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		426.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,491.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,072.40	(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)		845.48	(5)



Trustees' Financial Summary

FY2008-09

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44 Rosebud County
0789 Birney Elem

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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	149.85	9.71
2240 County Retirement Distribution	3,803.24	7,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,953.09	7,259.71

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	5,677.00	6,450.13
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	436.82	384.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	245.80	415.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,359.62	7,250.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,430.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,259.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,250.00	(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)	2,439.94	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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
108 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,056.87
110 K-8 Education Data Systems	
3680 K-12 Education Data Systems	37.79
111 State OTO Indian Education for All	
3650 OTO Indian Education for All	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,594.66

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

PRC Program Function Object	2009 Value
107 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	2,224.00
366 OTO Capital Invest & Deferred Maintenance	
23XX Support Services - General Administration	
7XX Property and Equipment Acquisition	0.00
107 Subtotal	2,224.00
108 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	1,753.45
6XX Supplies and Materials	14,298.05
8XX Other Expenditures	300.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,600.00
27XX Student Transportation Services	
5XX Other Purchased Services	231.42
108 Subtotal	20,182.92
111 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	490.36
6XX Supplies and Materials	418.56
111 Subtotal	908.92
112 State OTO Capital Invest & Deferred Maintenance	



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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
112 State OTO Capital Invest & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	14,415.73
6XX Supplies and Materials	6,765.08
7XX Property and Equipment Acquisition	3,534.71
	24,715.52
112 Subtotal	24,715.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,031.36

Schedule Of Changes Worksheet

Beginning Fund Balance	9,290.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,594.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,031.36 (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)	-30,146.40 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
107 State OTO Weatherization & Deferred Maintenance	0.00	2,224.00	-2,224.00
108 Rural Low Income (Title VI-B-2)	8,056.87	20,182.92	-12,126.05
110 K-8 Education Data Systems	37.79	0.00	37.79
111 State OTO Indian Education for All	500.00	908.92	-408.92
112 State OTO Capital Invest & Deferred Maintenance	0.00	24,715.52	-24,715.52
Total	8,594.66	48,031.36	-39,436.70



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,181.21	878.51
1900 Other Revenue from Local Sources	0.00	93.58
4820 Federal Impact Aid - Title VIII	116.50	0.00
6100 Material Prior Period Revenue Adjustments	-703.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,594.34	972.09

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	0.00	1,021.50
2XX Personal Services - Employee Benefits	0.00	6,983.00
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	54.25
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	700.00
6XX Supplies and Materials	0.00	1,000.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	1,066.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	10,825.27



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						46,042.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						972.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,825.27	(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)						36,189.13	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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
1510 Interest Earnings	29.35	2.97
3281 State Technology Aid	56.33	123.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85.68	126.00

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		
6XX Supplies and Materials	743.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	743.97	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	29.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126.00	(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)	155.36	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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	3.87	1.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.87	1.60

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	82.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.60	(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)	83.73	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	353.45	145.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	353.45	145.37

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	7,485.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,630.67	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	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	33,860.04	33,314.75
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,698.85	6,395.89
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	572.15	104.09
XX	XXX 26XX 41X	Energy Utility Services	807.70	1,232.63
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

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	892.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	892.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	297.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,284.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,284.72
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: 75%



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,284.72	0.00	0.00	0.00	
Totals			1,284.72	0.00	0.00	0.00	1,284.72

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

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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

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

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

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

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
--	--------------------------------	---------------------------------	--------------------

Total Depreciation for FY2009

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0789-85895051

44 Rosebud County
0789 Birney Elem

**** Recalculated ****

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-
Activities							
Total Activity Long-Term Liabilities							

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

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