



# Trustees' Financial Summary

**FY2009-10**

**Submit ID: 0865-63510353**

**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

*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*

## 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 FY10 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 #
130	DARE	LOCAL	na	
131	Title I, Part A, Improving Basic Programs	FEDERAL	4908653109	84.010A
134	Title II Part A	FEDERAL		84.367
135	TitleIV Part A Safe & Drug-free	FEDERAL	4908651609	84.186A
137	Title II, Part D, Ed Technology	FEDERAL		84.318
140	Special Ed Speech	LOCAL	na	
160	Services for Significant Needs Students	STATE		State
165	State OTO Indian Education for All	STATE	na	state
229	State OTO Indian Education for All	STATE	na	state
231	Title I Improving Basic Programs	FEDERAL	4908653109	84.010A
232	IDEA Preschool (Trans from Coop)	FEDERAL	na	84.173A
233	IDEA Part B (Trans from Coop)	FEDERAL	na	84.027A
234	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4908651409	84.367
235	Title IV, Part A, Safe & Drug-Free	FEDERAL	4908651609	84.186A
237	Title II, Part D, Ed Technology	FEDERAL	4908656009	84.318
238	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A091444	84.358B
239	Gifted and Talented	STATE	4908651309	State
240	Special Ed Speech	LOCAL	na	
250	IDEA Part B	FEDERAL		84.027
251	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL		84.392
252	ARRA - Title I Part A	FEDERAL		84.389
255	Deferred Maintenance & Energy Efficiency	STATE		NA
260	Services for Significant Needs Students	STATE		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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	185,873.47	16,858.60		2,882.68
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	33,858.43	3,324.92		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	219,731.90	20,183.52		2,882.68
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	33,858.43	3,324.92		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	33,858.43	3,324.92		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	185,873.47	16,858.60		2,882.68
52	<b>TOTAL FUND BALANCE/EQUITY</b>	185,873.47	16,858.60		2,882.68
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	219,731.90	20,183.52		2,882.68



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		111,457.80	6,309.77	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		111,457.80	6,309.77	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		111,457.80	6,309.77	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		111,457.80	6,309.77	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		111,457.80	6,309.77	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,025.00	121.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			7,025.00	121.15
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			7,025.00	121.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>			7,025.00	121.15
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			7,025.00	121.15



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	280,747.04	484.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	280,747.04	484.80		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	280,747.04	484.80		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	280,747.04	484.80		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	280,747.04	484.80		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,950.23	2.15		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	1,214.32			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,164.55	2.15		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,214.32			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,214.32			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,950.23	2.15		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,950.23	2.15		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,164.55	2.15		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		11,840.14		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)		1,037.98		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		12,878.12		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,037.98		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,037.98		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		11,840.14		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		11,840.14		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		12,878.12		





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## Balance Sheet

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



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## Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,857.42	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			6,857.42	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			6,857.42	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			6,857.42	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			6,857.42	



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



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## Balance Sheet

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



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## Balance Sheet

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



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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	2009 Value	2010 Value
1110 District Tax Levy	697,167.69	664,075.41
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,500.11	9,550.41
1510 Interest Earnings	3,819.06	2,952.95
3110 Direct State Aid	907,638.42	865,933.08
3111 Quality Educator	85,805.69	83,317.34
3112 At Risk Student	6,700.90	0.00
3113 Indian Education For All	7,935.60	7,854.00
3114 American Indian Achievement Gap	800.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	66,587.59	56,047.88
3120 State Guaranteed Tax Base Aid	194,634.45	204,736.70
3444 State School Block Grant	89,975.12	90,658.93
3730 HB645 State Special Education Allowable Costs	0.00	3,086.76
6100 Material Prior Period Revenue Adjustments	-1.28	-260.07
7800 ARRA - State Fiscal Stabilization Fund	0.00	61,046.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,071,563.35</b>	<b>2,049,599.75</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,081,436.57	1,131,369.70
2XX Personal Services - Employee Benefits	179,458.67	177,565.28
3XX Purchased Professional and Technical Services	2,339.57	6,742.71
5XX Other Purchased Services	1,184.16	953.99
6XX Supplies and Materials	86,967.49	67,484.87
7XX Property and Equipment Acquisition	26,553.23	20,270.06
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	10,482.62	9,651.90
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	52,711.26	48,957.16
2XX Personal Services - Employee Benefits	28,427.81	29,344.96
3XX Purchased Professional and Technical Services	7,806.25	8,752.69
4XX Purchased Property Services	905.00	15,020.22
5XX Other Purchased Services	4,583.73	6,440.07
6XX Supplies and Materials	1,705.10	2,686.09
7XX Property and Equipment Acquisition	2,709.00	0.00
8XX Other Expenditures	9,532.80	10,795.42
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	82,831.43	78,973.08
2XX Personal Services - Employee Benefits	250.00	0.00



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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	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	20,244.69	20,203.87
			2XX Personal Services - Employee Benefits	5,829.04	6,182.79
			6XX Supplies and Materials	1,498.56	1,886.27
			8XX Other Expenditures	3,075.00	3,258.64
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	59,004.79	57,711.89
			2XX Personal Services - Employee Benefits	21,859.20	23,748.90
			4XX Purchased Property Services	68,963.64	73,543.10
			5XX Other Purchased Services	24,638.00	13,610.00
			6XX Supplies and Materials	18,124.31	19,754.33
			7XX Property and Equipment Acquisition	17,448.25	305.84
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	5,500.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	119,205.79	65,664.68
			2XX Personal Services - Employee Benefits	23,618.77	25,908.04
			5XX Other Purchased Services	324.05	270.20
			6XX Supplies and Materials	6,376.26	3,844.66
			7XX Property and Equipment Acquisition	344.95	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	6,345.66	6,012.80
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	37,651.76	34,525.83
			2XX Personal Services - Employee Benefits	300.00	0.00
			4XX Purchased Property Services	11,000.00	11,000.00
			5XX Other Purchased Services	1,859.68	2,470.78
			6XX Supplies and Materials	2,074.92	2,928.30
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	61,046.36
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			5XX Other Purchased Services	3,000.00	4,517.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,038,172.01</u>	<u>2,053,403.00</u>





# Trustees' Financial Summary

FY2009-10

Submit ID: 0865-63510353

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						189,676.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,049,599.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,053,403.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)	N/A		
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)						185,873.47	(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 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.77	122.82
2220 County On-Schedule Trans Reimb	12,353.16	21,234.15
3210 State On-Schedule Trans Reimb	141.75	171.15
3444 State School Block Grant	2,456.09	2,474.76
6100 Material Prior Period Revenue Adjustments	0.00	-171.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,951.77	23,831.73

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,830.48	5,593.63
5XX Other Purchased Services	283.50	342.30
8XX Other Expenditures	3,082.47	4,086.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,196.45	10,022.12

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,048.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,831.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,022.12	(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)	16,858.60	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	117.27	61.58
1621 Lunch Sales	61,145.60	54,753.20
4550 Federal Child Nutrition	37,803.14	37,922.97
6100 Material Prior Period Revenue Adjustments	0.00	-0.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>99,066.01</b>	<b>92,737.35</b>

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	5,304.06	5,986.31
2XX Personal Services - Employee Benefits	766.44	686.37
5XX Other Purchased Services	97,138.57	82,960.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>103,209.07</b>	<b>89,633.40</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-221.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,737.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,633.40	(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)	0.00	(4)
	2,882.68	(5)



# Trustees' Financial Summary

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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	2009 Value	2010 Value
1510 Interest Earnings	2,052.10	2,283.13
2240 County Retirement Distribution	274,999.94	221,642.22
6100 Material Prior Period Revenue Adjustments	0.00	0.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>277,052.04</b>	<b>223,925.65</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	165,957.17	210,090.01
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	14,597.64	13,101.87
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	3,656.03	2,680.83
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,890.00	2,600.82
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,715.60	6,993.39
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	16,472.32	20,361.20
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	7,747.44	6,247.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>219,036.20</b>	<b>262,075.72</b>



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						149,607.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						223,925.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						262,075.72	(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)						111,457.80	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value
<b>130 DARE</b>	
1510 Interest Earnings	241.60
1900 Other Revenue from Local Sources	2,544.35
6100 Material Prior Period Revenue Adjustments	7,003.36
<b>130 Subtotal</b>	9,789.31
<b>229 State OTO Indian Education for All</b>	
3290 State - Other State Grants	2,679.00
<b>231 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	44,065.00
<b>232 IDEA Preschool (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,442.00
<b>233 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	69,424.00
<b>234 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,434.00
<b>235 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,759.00
<b>237 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	708.00
<b>238 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,500.00
<b>239 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,718.00
<b>240 Special Ed Speech</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	7,168.48
<b>250 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	35,000.00
<b>251 ARRA - IDEA Preschool (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	3,838.00
<b>252 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	8,870.00
<b>255 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	38,823.60
<b>260 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	10,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	270,218.39



# 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	2010 Value
<b>130 DARE</b>	
<b>860 Community Drug Free Programs</b>	
<b>33XX Community Services</b>	
1XX Personal Services - Salaries	574.05
5XX Other Purchased Services	221.79
6XX Supplies and Materials	2,279.72
	3,075.56
<b>130 Subtotal</b>	
<b>134 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
8XX Other Expenditures	1,720.00
<b>137 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
7XX Property and Equipment Acquisition	22.00
<b>160 Services for Significant Needs Students</b>	
<b>361 Services for Significant Needs Students</b>	
<b>1XXX Instruction</b>	
7XX Property and Equipment Acquisition	1,061.93
<b>165 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	3,117.00
<b>229 State OTO Indian Education for All</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	725.00
5XX Other Purchased Services	1,880.65
6XX Supplies and Materials	73.35
	2,679.00
<b>229 Subtotal</b>	
<b>231 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	31,339.19
2XX Personal Services - Employee Benefits	11,789.33
6XX Supplies and Materials	936.48
	44,065.00
<b>231 Subtotal</b>	
<b>232 IDEA Preschool (Trans from Coop)</b>	
<b>457 IDEA Preschool</b>	
<b>21XX Support Services - Students</b>	



# Trustees' Financial Summary

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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	2010 Value
<b>232 IDEA Preschool (Trans from Coop)</b>	
<b>457 IDEA Preschool</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	2,442.00
<b>233 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	44,373.00
2XX Personal Services - Employee Benefits	24,315.00
3XX Purchased Professional and Technical Services	736.00
	69,424.00
<b>233 Subtotal</b>	
<b>234 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	6,793.29
3XX Purchased Professional and Technical Services	2,867.00
5XX Other Purchased Services	3,919.23
8XX Other Expenditures	664.00
	14,243.52
<b>234 Subtotal</b>	
<b>235 Title IV, Part A, Safe &amp; Drug-Free</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,759.00
<b>237 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
7XX Property and Equipment Acquisition	708.00
<b>238 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	14,159.60
2XX Personal Services - Employee Benefits	294.05
3XX Purchased Professional and Technical Services	1,000.00
	15,453.65
<b>238 Subtotal</b>	
<b>239 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,469.40
2XX Personal Services - Employee Benefits	248.60





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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	2010 Value
			<b>239 Subtotal</b>	1,718.00
<b>240</b>	<b>Special Ed Speech</b>			
	<b>280 Special Education - Local and State</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	6,365.01
			2XX Personal Services - Employee Benefits	797.99
			<b>240 Subtotal</b>	7,163.00
<b>250</b>	<b>IDEA Part B</b>			
	<b>750 ARRA - IDEA, Part B</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	20,951.73
			2XX Personal Services - Employee Benefits	12,822.76
			3XX Purchased Professional and Technical Services	310.00
			6XX Supplies and Materials	915.51
			<b>250 Subtotal</b>	35,000.00
<b>251</b>	<b>ARRA - IDEA Preschool (Trans from Coop)</b>			
	<b>751 ARRA - IDEA Preschool</b>			
		<b>21XX Support Services - Students</b>		
			1XX Personal Services - Salaries	837.50
			3XX Purchased Professional and Technical Services	662.50
			<b>251 Subtotal</b>	1,500.00
<b>252</b>	<b>ARRA - Title I Part A</b>			
	<b>752 ARRA - Title I, Part A</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	19,606.98
			2XX Personal Services - Employee Benefits	4,047.74
			<b>252 Subtotal</b>	23,654.72
<b>255</b>	<b>Deferred Maintenance &amp; Energy Efficiency</b>			
	<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>			
		<b>26XX Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	38,823.60
<b>260</b>	<b>Services for Significant Needs Students</b>			
	<b>361 Services for Significant Needs Students</b>			
		<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries	8,165.43
			2XX Personal Services - Employee Benefits	1,834.57
			<b>260 Subtotal</b>	10,000.00



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

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

277,629.98

### Schedule Of Changes Worksheet

Beginning Fund Balance						13,721.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						270,218.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						277,629.98 (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)						6,309.77 (5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
130 DARE	9,789.31	3,075.56	6,713.75
134 Title II Part A	0.00	1,720.00	-1,720.00
137 Title II, Part D, Ed Technology	0.00	22.00	-22.00
160 Services for Significant Needs Students	0.00	1,061.93	-1,061.93
165 State OTO Indian Education for All	0.00	3,117.00	-3,117.00
229 State OTO Indian Education for All	2,679.00	2,679.00	0.00
231 Title I Improving Basic Programs	44,065.00	44,065.00	0.00
232 IDEA Preschool (Trans from Coop)	2,442.00	2,442.00	0.00
233 IDEA Part B (Trans from Coop)	69,424.00	69,424.00	0.00
234 Title II, Part A, Teacher/Principal Train/Recruit	18,434.00	14,243.52	4,190.48
235 Title IV, Part A, Safe & Drug-Free	1,759.00	1,759.00	0.00
237 Title II, Part D, Ed Technology	708.00	708.00	0.00
238 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	15,500.00	15,453.65	46.35
239 Gifted and Talented	1,718.00	1,718.00	0.00
240 Special Ed Speech	7,168.48	7,163.00	5.48
250 IDEA Part B	35,000.00	35,000.00	0.00
251 ARRA - IDEA Preschool (Trans from Coop)	3,838.00	1,500.00	2,338.00
252 ARRA - Title I Part A	8,870.00	23,654.72	-14,784.72
255 Deferred Maintenance & Energy Efficiency	38,823.60	38,823.60	0.00



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
260 Services for Significant Needs Students	10,000.00	10,000.00	0.00
<b>Total</b>	<u>270,218.39</u>	<u>277,629.98</u>	<u>-7,411.59</u>



# Trustees' Financial Summary

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## 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	2009 Value	2010 Value
1900 Other Revenue from Local Sources	9,804.14	8,404.72
6100 Material Prior Period Revenue Adjustments	0.00	-0.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,804.14	8,404.52

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	11,183.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	11,183.66

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,804.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,404.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,183.66	(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)	0.00	(4)
	7,025.00	(5)



# Trustees' Financial Summary

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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	2009 Value	2010 Value
1510 Interest Earnings	1.91	1.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.91	1.65

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	119.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.65	(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)	121.15	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	866.10	3,362.05
2114 County Metal Mines License Taxes	58,076.93	205,005.95
6100 Material Prior Period Revenue Adjustments	0.00	-2.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	58,943.03	208,366.00

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	12,243.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	12,243.62

### Schedule Of Changes Worksheet

Beginning Fund Balance	84,624.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	208,366.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,243.62	(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)	280,747.04	(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	2009 Value	2010 Value
1510 Interest Earnings	7.63	6.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7.63	6.69

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

PRC Program Function Object	2009 Value	2010 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	478.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.69	(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)	484.80	(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	2009 Value	2010 Value
1110 District Tax Levy	20,611.49	19,621.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	330.98	238.90
1510 Interest Earnings	2.28	3.36
3281 State Technology Aid	4,595.78	2,344.87
6100 Material Prior Period Revenue Adjustments	0.03	-0.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,540.56	22,208.44

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,096.38	2,912.51
7XX Property and Equipment Acquisition	22,194.95	19,432.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	24,291.33	22,344.87

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,086.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,208.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,344.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,950.23	(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	2009 Value	2010 Value
1510 Interest Earnings	82.26	136.05
1900 Other Revenue from Local Sources	3,662.00	0.00
3445 State Combined Fund School Block Grant	2,365.25	2,383.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,109.51	2,519.28

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	10,562.34
6XX Supplies and Materials	900.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	900.00	10,562.34

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,045.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,519.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,562.34	(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)		2.15 (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	2009 Value	2010 Value
1110 District Tax Levy	15,457.48	14,738.79
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	248.18	220.53
1510 Interest Earnings	142.27	298.91
6100 Material Prior Period Revenue Adjustments	0.00	31.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>15,847.93</b>	<b>15,289.94</b>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	11,433.63
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	9,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>20,933.63</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					17,483.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,289.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,933.63	(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)					11,840.14	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2009 Value	2010 Value
1900 Other Revenue from Local Sources	5,963.58	6,332.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,963.58	6,332.72

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	5,739.81	7,045.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,739.81	7,045.57

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,570.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,332.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,045.57	(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)	6,857.42	(5)



# Trustees' Financial Summary

## FY2009-10

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

### Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	90,246.67
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	35,701.10	31,650.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	1,117.00	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	1,081,436.57	1,187,167.25
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	42,210.78	27,423.02
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	38,305.61	30,121.14
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	5,500.00	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

FY2009-10

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,666.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,666.05

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,220.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	78,718.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	101,700.38
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:**

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

**Percentage of Special Ed Funding FY2012 Maximum Budget: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	65,664.68	0.00	0.00	0.00	
280	1XXX	2XX	25,908.04	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	270.20	0.00	0.00	0.00	
280	1XXX	6XX	3,844.66	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	6,012.80	0.00	0.00	0.00	
<b>Totals</b>			101,700.38	0.00	0.00	0.00	101,700.38

*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 FY10.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0865-63510353

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0865 Big Timber Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	563,500.00	0.00	0.00	0.00	563,500.00
Buildings	1,167,762.00	0.00	66,270.00	0.00	1,234,032.00
Machinery and Equipment	51,827.44	0.00	18,045.00	0.00	69,872.44
Construction in Progress	0.00	0.00	38,357.95	0.00	38,357.95
Totals at Historical Cost	1,783,089.44	0.00	122,672.95	0.00	1,905,762.39
Less Accumulated Depreciation For:					
Building Accum	493,017.63	27,761.11	0.00	0.00	520,778.74
Machinery and Equipment Accum	40,232.55	8,199.91	0.00	0.00	48,432.46
Total Accumulated Depreciation	533,250.18	35,961.02	0.00	0.00	569,211.20
Governmental Activities, Capital Assets, net	1,249,839.26	-35,961.02	122,672.95	0.00	1,336,551.19

\* 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.

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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Total Depreciation for FY2010

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
<b>Governmental Activities*</b>							
Compensated Absences	129,158.10	0.00	0.00	25,779.00	103,379.10	0.00	103,379.10
Total Governmental Activity Long-Term Liabilities	129,158.10	0.00	0.00	25,779.00	103,379.10	0.00	103,379.10

\* 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.