



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

**44 Rosebud County
0800 Ashland 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 no later than September 15th. (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*

Certification

Business Manager/Clerk: Monica Morgan

Phone #: (406) 784-2568

(Signature)

(Date)

Chair, Board of Trustees: William Thex

(Signature)

(Date)

County Superintendent: Joby Parker

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY11 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

FY2010-11

Submit ID: 0800-93481294

**44 Rosebud County
0800 Ashland Elem**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
091	21st Century Community Learning	FEDERAL		84.287
111	Miscellaneous State Grant	STATE		State
121	21st Century Community Learning	FEDERAL	04408001711	84.287
413	Title VII, Indian Education	FEDERAL		84.060
420	Title I Improving Basic Programs	FEDERAL	04408003110	84.010A
421	Title I Improving Basic Programs	FEDERAL	04408003111	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04408001410	84.367
431	Title II, Part D, Ed Technology	FEDERAL		84.318
439	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
456	IDEA Part B	FEDERAL	04408007710	84.027
457	IDEA Preschool	FEDERAL	04408007910	84.173A
461	IDEA Part B	FEDERAL		84.027
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
494	Title I, Part A, Improving Basic Programs	FEDERAL	8003210	84.010A
752	ARRA - Title I Part A	FEDERAL		84.389
910	Budget Amendment			



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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)	3,127.49	6,109.96	19,589.45	-62,447.05
02	Taxes Receivable - Real and Personal (120-149)	13,560.80	249.32	1,965.65	
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	16,688.29	6,359.28	21,555.10	-62,447.05
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,560.80	249.32	1,965.65	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,560.80	249.32	1,965.65	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,127.49	6,109.96	19,589.45	-62,447.05
52	TOTAL FUND BALANCE/EQUITY	3,127.49	6,109.96	19,589.45	-62,447.05
53	TOTAL LIABILITIES AND FUND BALANCE	16,688.29	6,359.28	21,555.10	-62,447.05



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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)		34,584.75	-44,052.98	755.61
02	Taxes Receivable - Real and Personal (120-149)				22.14
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			48,052.98	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		34,584.75	4,000.00	777.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				22.14
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				22.14
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		34,584.75	4,000.00	755.61
52	TOTAL FUND BALANCE/EQUITY		34,584.75	4,000.00	755.61
53	TOTAL LIABILITIES AND FUND BALANCE		34,584.75	4,000.00	777.75



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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)			7,517.69	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,517.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			7,517.69	
52	TOTAL FUND BALANCE/EQUITY			7,517.69	
53	TOTAL LIABILITIES AND FUND BALANCE			7,517.69	



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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)			-106,864.84	
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			-106,864.84	
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)			-106,864.84	
52	TOTAL FUND BALANCE/EQUITY			-106,864.84	
53	TOTAL LIABILITIES AND FUND BALANCE			-106,864.84	



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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)	435.26			
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	435.26			
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)	435.26			
52	TOTAL FUND BALANCE/EQUITY	435.26			
53	TOTAL LIABILITIES AND FUND BALANCE	435.26			



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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)	1,389.97			
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	1,389.97			
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)	1,389.97			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,389.97			
53	TOTAL LIABILITIES AND FUND BALANCE	1,389.97			



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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)
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

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			722.04	
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			722.04	
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			722.04	
52	TOTAL FUND BALANCE/EQUITY			722.04	
53	TOTAL LIABILITIES AND FUND BALANCE			722.04	



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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)	19,153.95	5,392.53		1,399.94
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	19,153.95	5,392.53		1,399.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	19,153.95	5,392.53		
24	Other Current Liabilities (621-679)				1,399.94
35	TOTAL LIABILITIES	19,153.95	5,392.53		1,399.94
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	19,153.95	5,392.53		1,399.94



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	98,669.75	108,029.65
1112 District Levy - Personal Property	10,185.94	9,771.78
1190 Penalties and Interest on Taxes	355.87	1,569.53
1900 Other Revenue from Local Sources	6.15	0.00
3110 Direct State Aid	194,181.11	194,645.16
3111 Quality Educator	21,494.77	30,048.88
3113 Indian Education For All	1,326.00	1,570.80
3114 American Indian Achievement Gap	8,600.00	12,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	24,785.16	29,657.30
3120 State Guaranteed Tax Base Aid	74,179.80	95,760.50
3444 State School Block Grant	59,389.21	59,840.57
3730 HB645 State Special Education Allowable Costs	524.33	654.04
6100 Material Prior Period Revenue Adjustments	20,520.76	-19,994.00
7800 ARRA - State Fiscal Stabilization Fund	12,272.01	20,562.78
7810 Education Jobs Fund	0.00	17,187.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	526,490.86	561,904.92

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	253,513.73	102,479.69
2XX Personal Services - Employee Benefits	32,927.93	60,763.09
3XX Purchased Professional and Technical Services	1,139.60	0.00
5XX Other Purchased Services	31.50	763.05
6XX Supplies and Materials	1,408.26	16,902.49
810 Dues and Fees	0.00	14,318.22
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	19,121.07	23,959.14
22XX Educational Media Services		
5XX Other Purchased Services	0.00	11.00
6XX Supplies and Materials	0.00	159.35
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,315.00	18,113.68
2XX Personal Services - Employee Benefits	200.00	4,400.00
5XX Other Purchased Services	2,009.56	3,807.62
6XX Supplies and Materials	695.31	2,015.03
810 Dues and Fees	0.00	2,682.30
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,166.66	36,538.52



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	386.00	7,072.50
			5XX Other Purchased Services	0.00	1,131.70
			6XX Supplies and Materials	1,228.24	60.00
			810 Dues and Fees	789.40	50.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	14,322.78	20,096.11
			2XX Personal Services - Employee Benefits	6,268.44	14,727.49
			3XX Purchased Professional and Technical Services	0.00	1,585.00
			5XX Other Purchased Services	866.89	892.41
			6XX Supplies and Materials	163.58	1,097.26
			810 Dues and Fees	111.18	783.33
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	12,159.34	18,573.47
			2XX Personal Services - Employee Benefits	4,181.61	6,856.00
			3XX Purchased Professional and Technical Services	5,264.76	5,250.00
			4XX Purchased Property Services	9,751.26	37,464.83
			5XX Other Purchased Services	543.50	24,563.00
			6XX Supplies and Materials	3,270.33	14,968.95
			810 Dues and Fees	1,162.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	51,642.29	27,289.47
			2XX Personal Services - Employee Benefits	6,956.69	25,964.00
			4XX Purchased Property Services	0.00	1,095.00
			5XX Other Purchased Services	0.00	5,762.62
			6XX Supplies and Materials	0.00	1,875.55
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	950.00	3,121.45
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	0.00	200.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	7,240.50	4,078.00
			2XX Personal Services - Employee Benefits	33.61	0.00
			5XX Other Purchased Services	20.81	934.09
			6XX Supplies and Materials	0.00	207.51
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	20,562.78
	21XX Support Services - Students				



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FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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	2010 Value	2011 Value
	780 ARRA - State Fiscal Stabilization Fund				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	12,272.01	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	17,187.93
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	13,672.39	11,487.15
			2XX Personal Services - Employee Benefits	6,100.00	1,500.00
			6XX Supplies and Materials	13,608.77	0.00
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	49,000.00	12,411.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				538,495.00	575,762.40

Schedule Of Changes Worksheet

Beginning Fund Balance					16,984.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					561,904.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					575,762.40	(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)					3,127.49	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	5,887.79	808.79
1112 District Levy - Personal Property	2,221.10	364.23
1190 Penalties and Interest on Taxes	52.68	159.99
1510 Interest Earnings	240.91	153.40
1900 Other Revenue from Local Sources	3,665.58	0.00
2220 County On-Schedule Trans Reimb	4,703.95	423.47
3210 State On-Schedule Trans Reimb	4,932.14	3,903.91
3444 State School Block Grant	3,421.70	3,447.70
6100 Material Prior Period Revenue Adjustments	0.00	0.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,125.85	9,261.57

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	9,766.74	8,128.78
2XX Personal Services - Employee Benefits	4,400.00	5,358.00
3XX Purchased Professional and Technical Services	240.00	0.00
4XX Purchased Property Services	384.72	4,840.62
5XX Other Purchased Services	878.85	262.50
6XX Supplies and Materials	2,670.89	2,410.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,341.20	21,000.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						17,848.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,261.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,000.00	(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)						6,109.96	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	8,733.04	8,920.81
1112 District Levy - Personal Property	323.33	720.82
1190 Penalties and Interest on Taxes	12.18	39.21
1510 Interest Earnings	81.34	180.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,149.89	9,861.51

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,727.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,861.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,589.45	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

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

PRC Revenue	2010 Value	2011 Value
1621 Lunch Sales	1,172.58	0.00
1632 Daily Adult Sales	0.00	8,113.57
3220 State Food Services Match	4,164.80	0.00
4550 Federal Child Nutrition	28,630.89	23,562.94
4555 School Foods Summer Program - 10.559	3,069.41	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,037.68	31,676.15

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	2,551.59	9,271.00
2XX Personal Services - Employee Benefits	453.00	0.00
3XX Purchased Professional and Technical Services	150.00	210.00
4XX Purchased Property Services	749.00	585.00
5XX Other Purchased Services	0.00	528.11
6XX Supplies and Materials	44,070.04	34,393.55
810 Dues and Fees	182.76	432.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,156.39	45,420.17

Schedule Of Changes Worksheet

Beginning Fund Balance	-48,703.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,676.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,420.17	(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)	-62,447.05	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	300.89	213.93
2240 County Retirement Distribution	76,307.72	91,667.52
6100 Material Prior Period Revenue Adjustments	-16.27	16.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,592.34	91,897.78

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	47,452.19	48,615.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,343.82	4,410.07
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,317.60	8,095.14
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,121.22	4,105.92
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,001.13	3,718.40
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	793.42	660.80
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,560.16	8,588.65
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	0.00	78.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,951.60	802.74
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,458.86	2,702.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,000.00	81,777.73



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						24,464.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						91,897.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						81,777.73	(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)						34,584.75	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
111 Miscellaneous State Grant	
6100 Material Prior Period Revenue Adjustments	29,171.46
121 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	51,000.00
413 Title VII, Indian Education	
4130 Title VII Indian Education	14,741.00
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	20,953.00
421 Title I Improving Basic Programs	
4210 Title I, Part A, Accountability	38,450.24
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	21,280.00
456 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	65,800.00
457 IDEA Preschool	
4570 IDEA Preschool	4,310.00
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	4,000.00
494 Title I, Part A, Improving Basic Programs	
4940 Schoolwide Program	106,415.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	35,757.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	391,877.70

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

PRC Program Function Object	2011 Value
121 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	34,401.89
2XX Personal Services - Employee Benefits	5,128.60
5XX Other Purchased Services	2,272.21
6XX Supplies and Materials	5,559.47
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,200.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	2,254.54



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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	2011 Value
494 Title I, Part A, Improving Basic Programs	
494 Schoolwide Program	
222X Educational Media Services	
1XX Personal Services - Salaries	1,052.00
2XX Personal Services - Employee Benefits	164.11
	<hr/>
494 Subtotal	106,415.00
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
8XX Other Expenditures	35,757.00
	<hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<hr/> <hr/> 358,706.24

Schedule Of Changes Worksheet

Beginning Fund Balance	-29,171.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	391,877.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	358,706.24	(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)	4,000.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Miscellaneous State Grant	29,171.46	0.00	29,171.46
121 21st Century Community Learning	51,000.00	51,000.00	0.00
413 Title VII, Indian Education	14,741.00	14,741.00	0.00
420 Title I Improving Basic Programs	20,953.00	20,953.00	0.00
421 Title I Improving Basic Programs	38,450.24	38,450.24	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	21,280.00	21,280.00	0.00
456 IDEA Part B	65,800.00	65,800.00	0.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
457 IDEA Preschool	4,310.00	4,310.00	0.00
465 Miscellaneous Federal Grant thru OPI	4,000.00	0.00	4,000.00
494 Title I, Part A, Improving Basic Programs	106,415.00	106,415.00	0.00
752 ARRA - Title I Part A	35,757.00	35,757.00	0.00
Total	391,877.70	358,706.24	33,171.46



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	143.85	116.56
1112 District Levy - Personal Property	24.90	10.37
1190 Penalties and Interest on Taxes	0.95	0.33
1510 Interest Earnings	9.42	8.63
6100 Material Prior Period Revenue Adjustments	0.00	-0.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	179.12	135.17

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		620.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		135.17	(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)		755.61	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	31.56	46.26
1910 Rentals	17,180.00	21,649.00
6100 Material Prior Period Revenue Adjustments	0.00	8.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,211.56	21,704.13

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	375.00
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	342.87
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	252.50
4XX Purchased Property Services	13,240.14	16,195.53
6XX Supplies and Materials	938.76	1,517.74
8XX Other Expenditures	210.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,389.20	18,683.64

Schedule Of Changes Worksheet

Beginning Fund Balance	4,497.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,704.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,683.64	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,517.69	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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	2010 Value	2011 Value
1900 Other Revenue from Local Sources	0.00	3,880.04
4820 Federal Impact Aid - Title VIII	159,885.58	236,625.21
6100 Material Prior Period Revenue Adjustments	12,624.00	493.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,509.58	240,998.44

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,776.64	148,634.72
2XX Personal Services - Employee Benefits	6,319.52	15,372.00
3XX Purchased Professional and Technical Services	132.00	0.00
4XX Purchased Property Services	1,252.13	0.00
5XX Other Purchased Services	1,057.41	3,364.68
6XX Supplies and Materials	7,038.22	2,589.93
810 Dues and Fees	9,052.18	0.00
8XX Other Expenditures	0.00	1,500.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	3,054.91	7,853.86
22XX Educational Media Services		
810 Dues and Fees	0.00	488.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	23,275.00	11,586.58
2XX Personal Services - Employee Benefits	7,076.32	1,200.00
3XX Purchased Professional and Technical Services	595.00	5,800.00
4XX Purchased Property Services	68.00	0.00
5XX Other Purchased Services	2,413.75	1,429.07
6XX Supplies and Materials	432.98	1,121.27
810 Dues and Fees	2,107.00	3,327.40
24XX Support Services - School Administration		
1XX Personal Services - Salaries	47,271.18	15,355.08
2XX Personal Services - Employee Benefits	4,200.00	3,300.50
5XX Other Purchased Services	411.40	554.79
6XX Supplies and Materials	2,047.41	660.00
810 Dues and Fees	870.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	7,403.83
2XX Personal Services - Employee Benefits	5,846.98	4,673.97
3XX Purchased Professional and Technical Services	58.50	0.00
5XX Other Purchased Services	74.80	118.02



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			6XX Supplies and Materials	317.60	106.15
			810 Dues and Fees	323.84	775.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	35,787.78	11,873.35
			2XX Personal Services - Employee Benefits	7,981.00	0.00
			3XX Purchased Professional and Technical Services	2,189.19	4,143.23
			440 Bldg & Grounds Repair and Main Services	28,018.76	0.00
			4XX Purchased Property Services	0.00	10,117.31
			5XX Other Purchased Services	25,517.14	0.00
			6XX Supplies and Materials	14,471.10	9,846.62
		27XX Student Transportation Services			
			5XX Other Purchased Services	656.60	0.00
			6XX Supplies and Materials	0.00	4,668.02
			7XX Property and Equipment Acquisition	15,896.57	15,896.57
			810 Dues and Fees	0.00	225.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	11,205.30	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	33,244.43
			2XX Personal Services - Employee Benefits	0.00	5,694.00
			5XX Other Purchased Services	0.00	207.85
			6XX Supplies and Materials	0.00	943.19
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	14,589.78
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	85.51
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	500.00	300.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,950.00	1,500.00
			5XX Other Purchased Services	0.00	98.15
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	14,895.16	0.00
			2XX Personal Services - Employee Benefits	2,680.00	0.00
			6XX Supplies and Materials	2,871.47	0.00



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

292,692.84

350,647.86

Schedule Of Changes Worksheet

Beginning Fund Balance						2,784.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						240,998.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						350,647.86	(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)						-106,864.84	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1.83	4.19
3281 State Technology Aid	509.98	599.53
3445 State Combined Fund School Block Grant	398.50	401.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	910.31	1,005.25

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	908.48	0.00
8XX Other Expenditures	0.00	262.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	908.48	262.32

Schedule Of Changes Worksheet

Beginning Fund Balance	-307.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,005.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	262.32	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	435.26	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	19.40	16.46
1910 Rentals	0.00	297.88
6100 Material Prior Period Revenue Adjustments	0.00	0.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19.40	314.35

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					1,075.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					314.35	(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)					1,389.97	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	0.00	5,236.91
1XXX Revenues from Student Activities	6,053.99	0.00
6100 Material Prior Period Revenue Adjustments	0.00	6.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,053.99	5,242.97

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	7,896.55	6,260.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,896.55	6,260.84

Schedule Of Changes Worksheet

Beginning Fund Balance	1,739.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,242.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,260.84	(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)
	722.04	(5)



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	43,016.12	42,974.86
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	29,631.07	38,240.52
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	7,153.21	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	450,143.68	460,478.46
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	38,511.58	18,723.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	820.23	652.60
XX	XXX 26XX 41X	Energy Utility Services	31,352.22	35,584.06
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	11,205.30	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

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,596.20
b. Related Services Block Grant Entitlement	3,865.40
c. Total Entitlements Subject to Reversion	15,461.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,563.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	119,787.34
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 FY2013 Maximum Budget: 100%



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,289.47	0.00	0.00	33,244.43
280	1XXX	2XX	25,964.00	0.00	0.00	5,694.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	1,095.00	0.00	0.00	0.00
280	1XXX	5XX	5,762.62	0.00	0.00	207.85
280	1XXX	6XX	1,875.55	0.00	0.00	943.19
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	3,121.45	0.00	0.00	14,589.78
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			65,108.09	0.00	0.00	54,679.25 119,787.34

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 FY11.



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	8,436.00	0.00	0.00	0.00	8,436.00
Land Improvements	138,292.22	40,945.78	0.00	0.00	179,238.00
Buildings	1,537,463.12	80,746.88	0.00	0.00	1,618,210.00
Machinery and Equipment	84,017.00	96,960.00	0.00	0.00	180,977.00
Totals at Historical Cost	1,768,208.34	218,652.66	0.00	0.00	1,986,861.00
Less Accumulated Depreciation For:					
Improvement Accum	23,048.89	0.00	0.00	0.00	23,048.89
Building Accum	983,578.67	0.00	0.00	0.00	983,578.67
Machinery and Equipment Accum	9,916.98	0.00	0.00	0.00	9,916.98
Total Accumulated Depreciation	1,016,544.54	0.00	0.00	0.00	1,016,544.54
Governmental Activities, Capital Assets, net	751,663.80	218,652.66	0.00	0.00	970,316.46

* 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.

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2011			

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0800-93481294

44 Rosebud County
0800 Ashland Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	26,170.16	0.00	0.00	5,426.15	20,744.01	0.00	20,744.01
Total Governmental Activity							
Long-Term Liabilities	26,170.16	0.00	0.00	5,426.15	20,744.01	0.00	20,744.01

* 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.