



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

**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 FY13 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

FY2012-13

Submit ID: 0800-56459495

**44 Rosebud County
0800 Ashland Elem**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
110	IDEA Part B	FEDERAL		84.027
111	IDEA Preschool	FEDERAL		84.173A
113	Title VII, Indian Education	FEDERAL		84.060
114	Johnson O'Malley (JOM)	FEDERAL		15.130
122	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
123	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
124	Johnson O'Malley (JOM)	FEDERAL		15.130
130	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
132	21st Century Community Learning	FEDERAL		84.287
133	21st Century Community Learning	FEDERAL		84.287
139	Title I, Part G, (SIG) Tier III	FEDERAL		84.377
193	Title I - Schoolwide	FEDERAL		Federal
239	Title I, Part G, (SIG) Tier III	FEDERAL		84.377



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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)	51,683.17	32,786.04	1,183.30	14,487.68
02	Taxes Receivable - Real and Personal (120-149)	2,906.24	812.27	126.35	
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	54,589.41	33,598.31	1,309.65	14,487.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,906.24	812.27	126.35	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,906.24	812.27	126.35	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	51,683.17	32,786.04	1,183.30	14,487.68
52	TOTAL FUND BALANCE/EQUITY	51,683.17	32,786.04	1,183.30	14,487.68
53	TOTAL LIABILITIES AND FUND BALANCE	54,589.41	33,598.31	1,309.65	14,487.68



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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)		56,723.59	-36,869.28	1,079.48
02	Taxes Receivable - Real and Personal (120-149)				5.08
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			36,869.28	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		56,723.59		1,084.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				5.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				5.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		56,723.59		1,079.48
52	TOTAL FUND BALANCE/EQUITY		56,723.59		1,079.48
53	TOTAL LIABILITIES AND FUND BALANCE		56,723.59		1,084.56



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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)			2,808.93	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,808.93	
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			2,808.93	
52	TOTAL FUND BALANCE/EQUITY			2,808.93	
53	TOTAL LIABILITIES AND FUND BALANCE			2,808.93	



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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)			320,325.42	
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	TOTAL ASSETS AND OTHER DEBITS			320,325.42	
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			320,325.42	
52	TOTAL FUND BALANCE/EQUITY			320,325.42	
53	TOTAL LIABILITIES AND FUND BALANCE			320,325.42	



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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)	10.95	1,068.19		
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	10.95	1,068.19		
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	10.95	1,068.19		
52	TOTAL FUND BALANCE/EQUITY	10.95	1,068.19		
53	TOTAL LIABILITIES AND FUND BALANCE	10.95	1,068.19		



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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)	1,715.51			
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	1,715.51			
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	1,715.51			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,715.51			
53	TOTAL LIABILITIES AND FUND BALANCE	1,715.51			



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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

FY2012-13

Submit ID: 0800-56459495

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



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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)			1,783.42	
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	TOTAL ASSETS AND OTHER DEBITS			1,783.42	
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			1,783.42	
52	TOTAL FUND BALANCE/EQUITY			1,783.42	
53	TOTAL LIABILITIES AND FUND BALANCE			1,783.42	



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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)	22,437.12	26,745.97		
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	22,437.12	26,745.97		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	22,437.12	26,745.97		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	22,437.12	26,745.97		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,437.12	26,745.97		



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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

FY2012-13

Submit ID: 0800-56459495

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

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1111 District Levy - Real Property	112,927.03	107,698.79
1112 District Levy - Personal Property	12,943.98	12,036.06
1190 Penalties and Interest on Taxes	1,949.59	888.45
1510 Interest Earnings	0.00	159.94
3110 Direct State Aid	229,890.36	228,318.88
3111 Quality Educator	38,642.53	27,378.00
3112 At Risk Student	19,944.96	21,473.31
3113 Indian Education For All	1,672.80	1,611.60
3114 American Indian Achievement Gap	11,400.00	11,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	29,964.11	48,927.44
3120 State Guaranteed Tax Base Aid	105,995.34	111,034.56
3444 State School Block Grant	59,840.57	63,324.23
3446 SB372 Block Grant Reimbursement	0.00	1,048.93
6100 Material Prior Period Revenue Adjustments	0.00	-13.95
7810 Education Jobs Fund	269.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	625,440.89	635,686.24

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	189,703.20	195,443.86
2XX Personal Services - Employee Benefits	53,352.85	44,931.67
3XX Purchased Professional and Technical Services	110.00	0.00
4XX Purchased Property Services	95.00	0.00
5XX Other Purchased Services	260.86	345.74
6XX Supplies and Materials	2,148.55	6,032.38
810 Dues and Fees	365.41	895.00
21XX Support Services - Students		
1XX Personal Services - Salaries	36,660.38	37,644.33
2XX Personal Services - Employee Benefits	7,800.00	4,225.00
6XX Supplies and Materials	205.37	0.00
222X Educational Media Services		
5XX Other Purchased Services	189.42	0.00
810 Dues and Fees	615.73	556.46
23XX Support Services - General Administration		
1XX Personal Services - Salaries	25,098.54	25,136.40
2XX Personal Services - Employee Benefits	6,825.00	6,500.00
3XX Purchased Professional and Technical Services	0.00	7,576.00
5XX Other Purchased Services	4,162.02	4,613.73



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FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			6XX Supplies and Materials	621.88	1,107.68
			810 Dues and Fees	1,242.49	4,835.61
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	51,333.29	50,191.63
			2XX Personal Services - Employee Benefits	7,015.00	7,701.00
			4XX Purchased Property Services	0.00	70.00
			5XX Other Purchased Services	0.00	375.00
			6XX Supplies and Materials	0.00	54.08
			810 Dues and Fees	50.00	405.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	25,384.62	28,141.20
			2XX Personal Services - Employee Benefits	13,527.54	9,714.58
			3XX Purchased Professional and Technical Services	1,073.00	3,352.25
			5XX Other Purchased Services	55.00	703.16
			6XX Supplies and Materials	446.74	1,182.18
			810 Dues and Fees	29.25	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	12,543.68	26,056.65
			3XX Purchased Professional and Technical Services	487.58	981.75
			4XX Purchased Property Services	35,252.46	31,282.71
			6XX Supplies and Materials	6,794.33	16,827.25
			810 Dues and Fees	1,162.00	40.00
		27XX Student Transportation Services			
			6XX Supplies and Materials	22.01	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	0.00	57,577.53
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	51,372.39	29,290.85
			2XX Personal Services - Employee Benefits	10,138.56	13,205.18
			5XX Other Purchased Services	0.00	225.00
			6XX Supplies and Materials	0.00	25.03
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	5,833.60
			6XX Supplies and Materials	0.00	1,036.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	75.00
			810 Dues and Fees	36.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	4,285.50	4,285.49
			6XX Supplies and Materials	0.00	40.85
			810 Dues and Fees	90.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	8,712.26	0.00
			2XX Personal Services - Employee Benefits	3,660.00	0.00
			4XX Purchased Property Services	615.50	0.00
			6XX Supplies and Materials	20,156.59	0.00
			810 Dues and Fees	85.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				583,785.00	628,516.83

Schedule Of Changes Worksheet

Beginning Fund Balance					44,513.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					635,686.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					628,516.83	(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)					51,683.17	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1111 District Levy - Real Property	36,055.19	29,952.87
1112 District Levy - Personal Property	3,981.16	3,577.49
1190 Penalties and Interest on Taxes	135.13	210.66
1510 Interest Earnings	54.19	409.60
2220 County On-Schedule Trans Reimb	4,994.28	4,432.50
3210 State On-Schedule Trans Reimb	5,028.76	2,971.34
3444 State School Block Grant	3,447.70	4,546.01
3446 SB372 Block Grant Reimbursement	0.00	330.70
6100 Material Prior Period Revenue Adjustments	0.00	-1.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,696.41	46,430.17

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,666.71	5,576.79
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,999.92	6,250.71
2XX Personal Services - Employee Benefits	6,100.00	1,625.00
3XX Purchased Professional and Technical Services	325.00	252.00
4XX Purchased Property Services	3,634.58	649.38
5XX Other Purchased Services	2,257.92	3,891.65
6XX Supplies and Materials	5,772.36	4,587.19
7XX Property and Equipment Acquisition	12,063.10	7,778.19
810 Dues and Fees	0.00	20.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,819.59	30,630.91



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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						16,986.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,430.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,630.91	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,786.04	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1111 District Levy - Real Property	10,654.92	802.81
1112 District Levy - Personal Property	467.48	91.70
1190 Penalties and Interest on Taxes	336.92	106.15
1510 Interest Earnings	234.16	182.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,693.48	1,183.30

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	31,282.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	31,282.93

Schedule Of Changes Worksheet

Beginning Fund Balance		31,282.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,183.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		31,282.93	(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)		1,183.30	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1510 Interest Earnings	0.00	198.99
1621 Lunch Sales	1,027.36	906.78
1900 Other Revenue from Local Sources	44.17	0.00
3220 State Food Services Match	8,124.10	2,765.10
4550 Federal Child Nutrition	23,593.36	29,564.06
5400 Proceeds from Long-Term Liabilities	45,000.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	0.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,788.99	33,434.98

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	2,302.46
3XX Purchased Professional and Technical Services	169.10	865.30
4XX Purchased Property Services	259.95	433.00
6XX Supplies and Materials	420.25	29,342.24
810 Dues and Fees	304.20	192.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,153.50	33,135.74

Schedule Of Changes Worksheet

Beginning Fund Balance	14,188.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,434.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,135.74	(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)	14,487.68	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1510 Interest Earnings	210.08	571.98
2240 County Retirement Distribution	66,226.28	90,819.60
6100 Material Prior Period Revenue Adjustments	0.00	10.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,436.36	91,402.46

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	31,187.44	33,893.35
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,794.31	5,848.81
222X Educational Media Services		
2XX Personal Services - Employee Benefits	106.70	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,729.34	3,865.79
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,035.71	8,847.77
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,130.63	4,259.27
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,694.05	3,772.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	821.98	660.01
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,772.67	2,972.15
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	78.44	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	600.56	474.79
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,969.82	2,183.62



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

44 Rosebud County
0800 Ashland Elem

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

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

68,921.65

66,778.33

Schedule Of Changes Worksheet

Beginning Fund Balance						32,099.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						91,402.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						66,778.33	(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)						56,723.59	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2013 Value
110 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	66,639.00
111 IDEA Preschool	
4570 IDEA Preschool	4,287.00
113 Title VII, Indian Education	
4130 Title VII Indian Education	13,632.00
114 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	2,288.99
122 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	40,911.77
123 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	13,815.10
124 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	3,275.93
130 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	20,106.00
132 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	4,474.06
133 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	48,022.51
139 Title I, Part G, (SIG) Tier III	
4390 Title I, Part G, (SIG) Tier III	191,217.85
193 Title I - Schoolwide	
4940 Schoolwide Program	87,569.00
239 Title I, Part G, (SIG) Tier III	
4390 Title I, Part G, (SIG) Tier III	197,065.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	693,304.38

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

PRC Program Function Object	2013 Value
110 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	42,821.68
2XX Personal Services - Employee Benefits	17,870.99
21XX Support Services - Students	
1XX Personal Services - Salaries	5,144.65



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2013 Value
239 Title I, Part G, (SIG) Tier III	
439 Title I, Part G, (SIG) Tier III	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	160.00
2XX Personal Services - Employee Benefits	25.25
239 Subtotal	197,065.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	693,304.38

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	693,304.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	693,304.38	(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)	0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 IDEA Part B	66,639.00	66,639.00	0.00
111 IDEA Preschool	4,287.00	4,287.00	0.00
113 Title VII, Indian Education	13,632.00	13,632.00	0.00
114 Johnson O'Malley (JOM)	2,288.99	2,288.99	0.00
122 Title I, Part A, Improving Basic Programs	40,911.77	40,911.77	0.00
123 Title I, Part A, Improving Basic Programs	13,815.10	13,815.10	0.00
124 Johnson O'Malley (JOM)	3,275.93	4,001.93	-726.00
130 Title II, Part A, Teacher/Principal Train/Recruit	20,106.00	19,380.00	726.00
132 21st Century Community Learning	4,474.06	4,474.06	0.00
133 21st Century Community Learning	48,022.51	48,022.51	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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
139 Title I, Part G, (SIG) Tier III	191,217.85	191,217.85	0.00
193 Title I - Schoolwide	87,569.00	87,569.00	0.00
239 Title I, Part G, (SIG) Tier III	197,065.17	197,065.17	0.00
Total	<u>693,304.38</u>	<u>693,304.38</u>	<u>0.00</u>



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1111 District Levy - Real Property	22.35	244.59
1112 District Levy - Personal Property	4.09	25.52
1190 Penalties and Interest on Taxes	4.59	0.64
1510 Interest Earnings	7.55	14.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38.58	285.29

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	794.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	285.29	(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)	1,079.48	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1510 Interest Earnings	40.82	43.81
1910 Rentals	12,975.00	10,025.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,015.82	10,068.81

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	300.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	250.00	0.00
4XX Purchased Property Services	12,619.03	12,487.13
5XX Other Purchased Services	163.40	0.00
6XX Supplies and Materials	1,368.51	605.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,400.94	13,392.45

Schedule Of Changes Worksheet

Beginning Fund Balance	6,132.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,068.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,392.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,808.93	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1510 Interest Earnings	0.00	3,232.11
1900 Other Revenue from Local Sources	26,246.57	2,616.51
4820 Federal Impact Aid - Title VIII	266,420.07	335,213.03
5400 Proceeds from Long-Term Liabilities	165,000.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-159.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	457,666.64	340,902.59

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	10,958.14	6,448.49
2XX Personal Services - Employee Benefits	17,603.84	7,687.22
3XX Purchased Professional and Technical Services	0.00	2,950.00
5XX Other Purchased Services	450.00	523.55
6XX Supplies and Materials	936.27	999.88
810 Dues and Fees	5,993.80	0.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	2,925.00
6XX Supplies and Materials	34.97	1,643.42
22XX Educational Media Services		
1XX Personal Services - Salaries	680.00	0.00
3XX Purchased Professional and Technical Services	0.00	217.00
810 Dues and Fees	189.00	470.59
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	834.34
3XX Purchased Professional and Technical Services	4,950.00	563.75
5XX Other Purchased Services	1,886.23	2,060.22
6XX Supplies and Materials	1,156.90	2,783.44
810 Dues and Fees	1,938.40	2,904.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,731.62	183.75
810 Dues and Fees	405.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	2,115.38	0.00
2XX Personal Services - Employee Benefits	4,630.76	0.00
4XX Purchased Property Services	153.00	0.00
5XX Other Purchased Services	195.00	0.00
6XX Supplies and Materials	69.70	1,758.22
810 Dues and Fees	251.00	75.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	7,982.69	4,073.70
			2XX Personal Services - Employee Benefits	0.00	1,923.00
			3XX Purchased Professional and Technical Services	111.60	1,659.91
			440 Bldg & Grounds Repair and Main Services	34,639.54	0.00
			4XX Purchased Property Services	0.00	18,642.31
			5XX Other Purchased Services	26,605.00	28,579.00
			6XX Supplies and Materials	6,333.23	5,700.05
			810 Dues and Fees	0.00	31.00
	27XX Student Transportation Services				
			5XX Other Purchased Services	403.20	0.00
			6XX Supplies and Materials	1,481.39	0.00
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	70,000.00	12,422.47
			850 Interest on Debt	776.71	700.00
	280 Special Education - Local and State				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	2,688.00	0.00
			4XX Purchased Property Services	1,637.50	0.00
			5XX Other Purchased Services	0.00	389.00
			6XX Supplies and Materials	457.23	0.00
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	5,511.20	12,872.40
			5XX Other Purchased Services	140.00	0.00
			6XX Supplies and Materials	320.10	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	500.00	0.00
			6XX Supplies and Materials	41.94	0.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	272.00	0.00
			5XX Other Purchased Services	25.00	0.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	5,282.16	12,591.23
			6XX Supplies and Materials	14,229.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				236,767.03	134,611.94



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						114,034.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						340,902.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,611.94	(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)						320,325.42	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1510 Interest Earnings	12.38	10.95
3281 State Technology Aid	660.77	664.14
3445 State Combined Fund School Block Grant	401.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,074.68	675.09

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	42.50
6XX Supplies and Materials	0.00	2,131.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,174.08

Schedule Of Changes Worksheet

Beginning Fund Balance	1,509.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	675.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,174.08	(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)
	10.95	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

44 Rosebud County
0800 Ashland Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	12.18
3445 State Combined Fund School Block Grant	0.00	904.55
3447 SB372 Combined Block Grant Reimbursement	0.00	151.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,068.19

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,068.19 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,068.19 (5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1510 Interest Earnings	14.33	25.22
1900 Other Revenue from Local Sources	0.00	165.99
1910 Rentals	120.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134.33	191.21

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					1,524.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					191.21	(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)					1,715.51	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	3,473.57	0.00
1XXX Revenues from Student Activities	0.00	4,246.98
6100 Material Prior Period Revenue Adjustments	0.00	147.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,473.57	4,394.15

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,786.28	3,020.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,786.28	3,020.06

Schedule Of Changes Worksheet

Beginning Fund Balance	409.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,394.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,020.06	(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)
	1,783.42	(5)



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

44 Rosebud County
0800 Ashland Elem

Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	30,180.00	9,988.31
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	15,532.10	21,700.92
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	312,315.35	330,192.63
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,826.45	9,295.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	155.52	292.88
XX	XXX 26XX 41X	Energy Utility Services	36,572.25	37,971.93
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

44 Rosebud County
0800 Ashland Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,259.75
b. Related Services Block Grant Entitlement	3,753.00
c. Total Entitlements Subject to Reversion	15,012.75

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)]	19,966.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	62,877.06
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 FY2015 Maximum Budget: 75%



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

44 Rosebud County
0800 Ashland Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	29,290.85	0.00	0.00	0.00	
280	1XXX	2XX	13,205.18	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	225.00	0.00	0.00	389.00	
280	1XXX	6XX	25.03	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	5,833.60	0.00	0.00	12,872.40	
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	1,036.00	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			49,615.66	0.00	0.00	13,261.40	62,877.06

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 FY13.



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

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	179,238.00	0.00	0.00	0.00	179,238.00
Buildings	1,618,210.00	0.00	0.00	0.00	1,618,210.00
Machinery and Equipment	180,977.00	0.00	0.00	0.00	180,977.00
Totals at Historical Cost	1,986,861.00	0.00	0.00	0.00	1,986,861.00
Less Accumulated Depreciation For:					
Improvement Accum	58,895.89	0.00	0.00	0.00	58,895.89
Building Accum	1,169,261.67	0.00	0.00	0.00	1,169,261.67
Machinery and Equipment Accum	130,491.98	0.00	0.00	0.00	130,491.98
Total Accumulated Depreciation	1,358,649.54	0.00	0.00	0.00	1,358,649.54
Governmental Activities, Capital Assets, net	628,211.46	0.00	0.00	0.00	628,211.46

* 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 FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



Trustees' Financial Summary

FY2012-13

Submit ID: 0800-56459495

44 Rosebud County
0800 Ashland Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	20,744.01	0.00	0.00	0.00	20,744.01	0.00	0.00
Other Post Employment Benefits	0.00	11,272.32	0.00	0.00	11,272.32	0.00	11,272.32
Total Governmental Activity							
Long-Term Liabilities	20,744.01	11,272.32	0.00	0.00	32,016.33	0.00	11,272.32
Business-Type Activities**							
Compensated Absences	27,098.24	0.00	0.00	27,098.24	0.00	0.00	0.00
Total Business-Type Activity							
Long-Term Liabilities	27,098.24	11,272.32	0.00	27,098.24	0.00	0.00	0.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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