



# Trustees' Financial Summary

**FY2013-14**

**Submit ID: 0800-49413129**

**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 FY14 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
110	IDEA Part B	FEDERAL		84.027
111	IDEA Preschool	FEDERAL		84.173A
113	Title VII, Indian Education	FEDERAL		84.060
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
133	21st Century Community Learning	FEDERAL		84.287
134	21st Century Community Learning	FEDERAL		84.287
193	Title I - Schoolwide	FEDERAL		Federal
224	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
238	Title I, Part G, (SIG) Tier III	FEDERAL		84.377
239	Title I, Part G, (SIG) Tier III	FEDERAL		84.377



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	82,677.19	11,936.70	6,976.43	-2,490.40
02	Taxes Receivable - Real and Personal (120-149)	3,968.54	226.31	311.25	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	86,645.73	12,163.01	7,287.68	-2,490.40
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,968.54	226.31	311.25	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	82,677.19	11,936.70	6,976.43	-2,490.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	82,677.19	11,936.70	6,976.43	-2,490.40
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	86,645.73	12,163.01	7,287.68	-2,490.40



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		21,894.01	-89,610.38	1,097.73
02	Taxes Receivable - Real and Personal (120-149)				0.87
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			80,455.87	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		21,894.01	-9,154.51	1,098.60
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				0.87
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		21,894.01	-9,154.51	1,097.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>		21,894.01	-9,154.51	1,097.73
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		21,894.01	-9,154.51	1,098.60



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,304.78	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,304.78	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,304.78	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,304.78	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,304.78	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			304,165.90	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			304,165.90	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			304,165.90	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			304,165.90	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			304,165.90	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12.30	1,984.12		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	12.30	1,984.12		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	12.30	1,984.12		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	12.30	1,984.12		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	12.30	1,984.12		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,728.04			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,728.04			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,728.04			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,728.04			



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53	TOTAL LIABILITIES AND FUND BALANCE	1,728.04		
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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	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				



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## 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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,843.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,843.45	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			2,843.45	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,843.45	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,843.45	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,190.09	10,874.10		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	26,190.09	10,874.10		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	26,190.09	10,874.10		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	26,190.09	10,874.10		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	26,190.09	10,874.10		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2013 Value	2014 Value
1111 District Levy - Real Property	107,698.79	88,365.25
1112 District Levy - Personal Property	12,036.06	7,161.87
1190 Penalties and Interest on Taxes	888.45	484.37
1510 Interest Earnings	159.94	0.00
1900 Other Revenue from Local Sources	0.00	52.98
3110 Direct State Aid	228,318.88	240,289.32
3111 Quality Educator	27,378.00	30,876.30
3112 At Risk Student	21,473.31	22,576.37
3113 Indian Education For All	1,611.60	1,591.20
3114 American Indian Achievement Gap	11,800.00	11,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	48,927.44	28,652.36
3116 Data For Achievement	0.00	780.00
3120 State Guaranteed Tax Base Aid	111,034.56	112,838.88
3444 State School Block Grant	63,324.23	63,324.23
3446 SB372 Block Grant Reimbursement	1,048.93	0.00
6100 Material Prior Period Revenue Adjustments	-13.95	20,774.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>635,686.24</b>	<b>629,167.34</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	195,443.86	222,014.06
2XX Personal Services - Employee Benefits	44,931.67	58,578.25
5XX Other Purchased Services	345.74	1,487.84
6XX Supplies and Materials	6,032.38	2,074.15
810 Dues and Fees	895.00	5,246.07
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	37,644.33	39,962.88
2XX Personal Services - Employee Benefits	4,225.00	0.00
<b>22XX Educational Media Services</b>		
6XX Supplies and Materials	0.00	257.92
810 Dues and Fees	556.46	718.51
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	25,136.40	25,740.00
2XX Personal Services - Employee Benefits	6,500.00	6,175.00
3XX Purchased Professional and Technical Services	7,576.00	100.00
5XX Other Purchased Services	4,613.73	688.36
6XX Supplies and Materials	1,107.68	50.99
810 Dues and Fees	4,835.61	3,164.03



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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	2013 Value	2014 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	50,191.63	55,361.24
			2XX Personal Services - Employee Benefits	7,701.00	7,800.00
			4XX Purchased Property Services	70.00	70.00
			5XX Other Purchased Services	375.00	0.00
			6XX Supplies and Materials	54.08	226.33
			810 Dues and Fees	405.00	50.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	28,141.20	28,891.98
			2XX Personal Services - Employee Benefits	9,714.58	12,531.24
			3XX Purchased Professional and Technical Services	3,352.25	1,631.75
			5XX Other Purchased Services	703.16	46.00
			6XX Supplies and Materials	1,182.18	590.34
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	26,056.65	18,069.30
			3XX Purchased Professional and Technical Services	981.75	344.76
			4XX Purchased Property Services	31,282.71	3,450.24
			5XX Other Purchased Services	0.00	180.12
			6XX Supplies and Materials	16,827.25	21,813.93
			810 Dues and Fees	40.00	0.00
	<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>				
			840 Principal On Debt	57,577.53	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	29,290.85	37,063.35
			2XX Personal Services - Employee Benefits	13,205.18	13,325.00
			5XX Other Purchased Services	225.00	229.00
			6XX Supplies and Materials	25.03	1,840.15
	<b>21XX Support Services - Students</b>				
			3XX Purchased Professional and Technical Services	5,833.60	9,689.20
			6XX Supplies and Materials	1,036.00	544.12
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	75.00	0.00
			6XX Supplies and Materials	0.00	15.62
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	4,285.49	2,946.00
			5XX Other Purchased Services	0.00	410.54
			6XX Supplies and Materials	40.85	0.00
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	14,795.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>628,516.83</u>	<u>598,173.32</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					51,683.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					629,167.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					598,173.32	(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)					82,677.19	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	0.00	24.66
1111 District Levy - Real Property	29,952.87	5,660.68
1112 District Levy - Personal Property	3,577.49	1,241.20
1190 Penalties and Interest on Taxes	210.66	123.33
1510 Interest Earnings	409.60	146.03
2220 County On-Schedule Trans Reimb	4,432.50	4,670.00
3210 State On-Schedule Trans Reimb	2,971.34	4,640.86
3444 State School Block Grant	4,546.01	4,546.01
3446 SB372 Block Grant Reimbursement	330.70	0.00
6100 Material Prior Period Revenue Adjustments	-1.00	1.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>46,430.17</b>	<b>21,053.77</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	5,576.79	5,720.78
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	6,250.71	10,360.67
2XX Personal Services - Employee Benefits	1,625.00	6,175.00
3XX Purchased Professional and Technical Services	252.00	3,039.50
4XX Purchased Property Services	649.38	4,748.71
5XX Other Purchased Services	3,891.65	977.61
6XX Supplies and Materials	4,587.19	10,655.84
7XX Property and Equipment Acquisition	7,778.19	0.00
810 Dues and Fees	20.00	225.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>30,630.91</b>	<b>41,903.11</b>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						32,786.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,053.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,903.11	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,936.70	(5)



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## 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	2013 Value	2014 Value
1111 District Levy - Real Property	802.81	5,506.38
1112 District Levy - Personal Property	91.70	226.84
1190 Penalties and Interest on Taxes	106.15	32.91
1510 Interest Earnings	182.64	27.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,183.30</b>	<b>5,793.13</b>

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	31,282.93	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>31,282.93</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,183.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,793.13	(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)		6,976.43	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	198.99	73.26
1621 Lunch Sales	906.78	52.40
3220 State Food Services Match	2,765.10	0.00
4550 Federal Child Nutrition	29,564.06	36,657.39
6100 Material Prior Period Revenue Adjustments	0.05	336.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>33,434.98</b>	<b>37,119.96</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	2,302.46	3,873.03
2XX Personal Services - Employee Benefits	0.00	8,598.78
3XX Purchased Professional and Technical Services	865.30	748.34
4XX Purchased Property Services	433.00	225.00
5XX Other Purchased Services	0.00	308.85
6XX Supplies and Materials	29,342.24	40,259.04
810 Dues and Fees	192.74	85.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>33,135.74</b>	<b>54,098.04</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,487.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,119.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,098.04	(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)	-2,490.40	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	571.98	302.95
2240 County Retirement Distribution	90,819.60	74,679.17
6100 Material Prior Period Revenue Adjustments	10.88	188.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>91,402.46</b>	<b>75,170.42</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	33,893.35	37,748.95
810 Dues and Fees	0.00	34,723.59
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,848.81	6,694.05
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,865.79	4,185.28
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,847.77	10,233.15
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,259.27	4,646.60
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,772.77	3,391.96
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	660.01	283.40
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,972.15	7,568.40
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	0.00	100.50
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	474.79	424.12
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	2,183.62	0.00



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

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

66,778.33

110,000.00

### Schedule Of Changes Worksheet

Beginning Fund Balance						56,723.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,170.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						110,000.00	(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)						21,894.01	(5)



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

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

PRC Revenue	2014 Value
<b>110 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	64,270.00
<b>111 IDEA Preschool</b>	
4570 IDEA Preschool	4,135.00
<b>113 Title VII, Indian Education</b>	
4130 Title VII Indian Education	14,121.32
<b>123 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	27,150.00
<b>124 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	2,141.09
6100 Material Prior Period Revenue Adjustments	810.43
<b>124 Subtotal</b>	2,951.52
<b>130 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,634.00
<b>133 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	3,411.60
<b>134 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
<b>193 Title I - Schoolwide</b>	
4940 Schoolwide Program	50,658.00
<b>224 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	34,083.36
<b>238 Title I, Part G, (SIG) Tier III</b>	
4390 Title I, Part G, (SIG) Tier III	12,109.00
<b>239 Title I, Part G, (SIG) Tier III</b>	
4390 Title I, Part G, (SIG) Tier III	139,776.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	406,300.63

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

PRC Program Function Object	2014 Value
<b>110 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	45,365.24
2XX Personal Services - Employee Benefits	13,067.18
<b>21XX Support Services - Students</b>	







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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
239 Title I, Part G, (SIG) Tier III	
439 Title I, Part G, (SIG) Tier III	
1XXX Instruction	
1XX Personal Services - Salaries	39,779.97
2XX Personal Services - Employee Benefits	15,518.26
3XX Purchased Professional and Technical Services	5,000.00
5XX Other Purchased Services	1,139.46
6XX Supplies and Materials	78,339.14
<b>239 Subtotal</b>	<b>139,776.83</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>415,455.14</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	406,300.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	415,455.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)                      0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-9,154.51	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 IDEA Part B	64,270.00	64,270.00	0.00
111 IDEA Preschool	4,135.00	4,135.00	0.00
113 Title VII, Indian Education	14,121.32	14,121.00	0.32
123 Title I, Part A, Improving Basic Programs	27,150.00	46,004.38	-18,854.38
124 Johnson O'Malley (JOM)	2,951.52	2,141.09	810.43
130 Title II, Part A, Teacher/Principal Train/Recruit	3,634.00	0.00	3,634.00
133 21st Century Community Learning	3,411.60	3,411.60	0.00
134 21st Century Community Learning	50,000.00	50,000.00	0.00



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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
193 Title I - Schoolwide	50,658.00	50,658.00	0.00
224 Title I, Part A, Improving Basic Programs	34,083.36	34,083.36	0.00
238 Title I, Part G, (SIG) Tier III	12,109.00	6,853.88	5,255.12
239 Title I, Part G, (SIG) Tier III	139,776.83	139,776.83	0.00
<b>Total</b>	<b>406,300.63</b>	<b>415,455.14</b>	<b>-9,154.51</b>



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## 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	2013 Value	2014 Value
1111 District Levy - Real Property	244.59	4.38
1112 District Levy - Personal Property	25.52	5.56
1190 Penalties and Interest on Taxes	0.64	0.38
1510 Interest Earnings	14.54	7.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>285.29</b>	<b>18.25</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,079.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18.25	(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)						1,097.73	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	43.81	5.75
1910 Rentals	10,025.00	12,100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,068.81	12,105.75

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	300.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	73.20
4XX Purchased Property Services	12,487.13	11,031.83
6XX Supplies and Materials	605.32	504.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	13,392.45	11,609.90

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,808.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,105.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,609.90	(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)	3,304.78	(5)



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## 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	2013 Value	2014 Value
1510 Interest Earnings	3,232.11	2,144.60
1900 Other Revenue from Local Sources	2,616.51	3,261.63
4820 Federal Impact Aid - Title VIII	335,213.03	245,447.37
6100 Material Prior Period Revenue Adjustments	-159.06	221.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>340,902.59</b>	<b>251,074.86</b>

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

PRC Program Function Object	2013 Value	2014 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	6,448.49	7,959.00
2XX Personal Services - Employee Benefits	7,687.22	8,654.46
3XX Purchased Professional and Technical Services	2,950.00	12,706.50
5XX Other Purchased Services	523.55	312.25
6XX Supplies and Materials	999.88	11,733.93
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	2,925.00	6,825.00
5XX Other Purchased Services	0.00	163.12
6XX Supplies and Materials	1,643.42	743.51
<b>22XX Educational Media Services</b>		
3XX Purchased Professional and Technical Services	217.00	227.44
810 Dues and Fees	470.59	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	834.34	558.00
3XX Purchased Professional and Technical Services	563.75	1,360.00
5XX Other Purchased Services	2,060.22	5,505.22
6XX Supplies and Materials	2,783.44	1,333.93
810 Dues and Fees	2,904.00	4,068.90
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	183.75	0.00
5XX Other Purchased Services	0.00	823.24
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	0.00	2,606.61
6XX Supplies and Materials	1,758.22	0.00
810 Dues and Fees	75.00	75.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	4,073.70	7,397.21
2XX Personal Services - Employee Benefits	1,923.00	975.00
3XX Purchased Professional and Technical Services	1,659.91	1,145.48
440 Bldg & Grounds Repair and Main Services	0.00	72,123.07



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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	2013 Value	2014 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	18,642.31	0.00
			5XX Other Purchased Services	28,579.00	31,334.00
			6XX Supplies and Materials	5,700.05	323.61
			810 Dues and Fees	31.00	0.00
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	574.51
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	12,422.47	70,000.00
			850 Interest on Debt	700.00	157.26
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	389.00	0.00
			6XX Supplies and Materials	0.00	79.85
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	12,872.40	15,452.28
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	0.00	600.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	0.00	1,416.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	12,591.23	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				134,611.94	267,234.38



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						320,325.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						251,074.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						267,234.38	(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)						304,165.90	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	10.95	1.35
3281 State Technology Aid	664.14	1,280.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	675.09	1,281.85

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	42.50	1,280.50
6XX Supplies and Materials	2,131.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,174.08	1,280.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	10.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,281.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,280.50	(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)	12.30	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	12.18	11.38
3445 State Combined Fund School Block Grant	904.55	904.55
3447 SB372 Combined Block Grant Reimbursement	151.46	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,068.19	915.93

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

PRC Program Function Object	2013 Value	2014 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,068.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	915.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,984.12	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	25.22	12.53
1900 Other Revenue from Local Sources	165.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	191.21	12.53

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

PRC Program Function Object	2013 Value	2014 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,715.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.53	(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)	1,728.04	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2013 Value	2014 Value
1XXX Revenues from Student Activities	4,246.98	3,767.72
6100 Material Prior Period Revenue Adjustments	147.17	326.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,394.15	4,093.97

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,020.06	3,033.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,020.06	3,033.94

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,783.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,093.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,033.94	(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)	2,843.45	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2013 Value	2014 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	9,988.31	10,085.13
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	21,700.92	26,160.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	330,192.63	337,979.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,295.86	14,684.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	292.88	0.00
XX	XXX 26XX 41X	Energy Utility Services	37,971.93	42,313.14
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	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

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,280.75
b. Related Services Block Grant Entitlement	3,759.75
c. Total Entitlements Subject to Reversion	15,040.50

### 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)]	20,003.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	78,222.95
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 Inflows (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 FY2016 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	37,063.35	0.00	0.00	0.00	0.00
280	1XXX	2XX	13,325.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	229.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,840.15	0.00	0.00	0.00	79.85
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	9,689.20	0.00	0.00	0.00	15,452.28
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	544.12	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			62,690.82	0.00	0.00	0.00	15,532.13

78,222.95

*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. ARM 10.16.3136*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY14 in TEAMS.



# Trustees' Financial Summary

FY2013-14

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0800 Ashland Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	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 FY2014	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2014			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2013-14

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
<b>Governmental Activities*</b>							
Compensated Absences	20,744.01	1,601.73	0.00	0.00	22,345.74	0.00	22,345.74
Other Post Employment Benefits	11,272.32	0.00	0.00	2,502.70	8,769.62	0.00	8,769.62
Total Governmental Activity							
Long-Term Liabilities	32,016.33	1,601.73	0.00	2,502.70	31,115.36	0.00	31,115.36

\* 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.