



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Due Date:

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 for state and federal programs.

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 FY15 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.



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Project Reporter Codes

PRC	Title	Program 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
124	Johnson O'Malley (JOM)	FEDERAL		15.130
125	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
126	Title II Part A	FEDERAL		84.367
130	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
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



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	79,138.55	5,153.89	13,214.06	9,830.76
02	Taxes Receivable - Real and Personal (120-149)	4,702.47	583.37	426.68	
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	83,841.02	5,737.26	13,640.74	9,830.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,702.47	583.37	426.68	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	79,138.55	5,153.89	13,214.06	9,830.76
52	TOTAL FUND BALANCE/EQUITY	79,138.55	5,153.89	13,214.06	9,830.76
53	TOTAL LIABILITIES AND FUND BALANCE	83,841.02	5,737.26	13,640.74	9,830.76



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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)		39,892.05	(96,187.95)	1,108.54
02	Taxes Receivable - Real and Personal (120-149)				0.01
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			92,234.01	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		39,892.05	(3,953.94)	1,108.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				0.01
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		39,892.05	(3,953.94)	1,108.54
52	TOTAL FUND BALANCE/EQUITY		39,892.05	(3,953.94)	1,108.54
53	TOTAL LIABILITIES AND FUND BALANCE		39,892.05	(3,953.94)	1,108.55



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,326.08	
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			5,326.08	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,326.08	
52	TOTAL FUND BALANCE/EQUITY			5,326.08	
53	TOTAL LIABILITIES AND FUND BALANCE			5,326.08	



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			396,598.83	
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			396,598.83	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			396,598.83	
52	TOTAL FUND BALANCE/EQUITY			396,598.83	
53	TOTAL LIABILITIES AND FUND BALANCE			396,598.83	



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16.45	3,726.46		
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	16.45	3,726.46		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16.45	3,726.46		
52	TOTAL FUND BALANCE/EQUITY	16.45	3,726.46		
53	TOTAL LIABILITIES AND FUND BALANCE	16.45	3,726.46		



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,939.77			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	1,939.77			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,939.77			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,939.77			
53	TOTAL LIABILITIES AND FUND BALANCE	1,939.77			



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
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				



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
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				



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,175.68	
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			4,175.68	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
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	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			4,175.68	
52	TOTAL FUND BALANCE/EQUITY			4,175.68	
53	TOTAL LIABILITIES AND FUND BALANCE			4,175.68	



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,323.53	59,107.68		
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	39,323.53	59,107.68		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	39,323.53	59,107.68		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	39,323.53	59,107.68		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	39,323.53	59,107.68		



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
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				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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					
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				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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FY2014-15

Submit ID: 0800-41794364

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: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	88,365.25	99,995.84
1112	District Levy - Personal Property	7,161.87	8,904.08
1190	Penalties and Interest on Taxes	484.37	461.64
1510	Interest Earnings	0.00	115.93
1900	Other Revenue from Local Sources	52.98	0.00
3110	Direct State Aid	240,289.32	246,788.25
3111	Quality Educator	30,876.30	30,420.00
3112	At Risk Student	22,576.37	23,498.70
3113	Indian Education For All	1,591.20	1,591.20
3114	American Indian Achievement Gap	11,400.00	13,000.00
3115	State Spec Ed Allowable Cost Pymt to Districts	28,652.36	26,686.34
3116	Data For Achievement	780.00	1,170.00
3118	Natural Resource Development	0.00	1,758.65
3120	State Guaranteed Tax Base Aid	112,838.88	93,629.25
3444	State School Block Grant	63,324.23	70,076.78
3446	SB96 Block Grant Reimbursement	0.00	2,696.93
6100	Material Prior Period Revenue Adjustments	20,774.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		629,167.34	620,793.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	222,014.06	229,737.14
			2XX Personal Services - Employee Benefits	58,578.25	30,103.50
			3XX Purchased Professional and Technical Services	0.00	3,792.28
			5XX Other Purchased Services	1,487.84	2,083.05
			6XX Supplies and Materials	2,074.15	7,918.72
			810 Dues and Fees	5,246.07	0.00
			8XX Other Expenditures	0.00	2,611.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	39,962.88	41,452.32
222X Educational Media Services					
			6XX Supplies and Materials	257.92	0.00
			810 Dues and Fees	718.51	710.78
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	25,740.00	25,997.00
			2XX Personal Services - Employee Benefits	6,175.00	7,000.00



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			3XX Purchased Professional and Technical Services	100.00	19,599.38	
			5XX Other Purchased Services	688.36	1,797.50	
			6XX Supplies and Materials	50.99	4,027.96	
			810 Dues and Fees	3,164.03	2,898.58	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	55,361.24	51,012.28	
			2XX Personal Services - Employee Benefits	7,800.00	0.00	
			4XX Purchased Property Services	70.00	0.00	
			6XX Supplies and Materials	226.33	50.00	
			810 Dues and Fees	50.00	841.00	
			25XX Support Services - Business			
			1XX Personal Services - Salaries	28,891.98	28,878.06	
			2XX Personal Services - Employee Benefits	12,531.24	7,785.66	
			3XX Purchased Professional and Technical Services	1,631.75	9,075.00	
			5XX Other Purchased Services	46.00	318.85	
			6XX Supplies and Materials	590.34	116.66	
			810 Dues and Fees	0.00	75.00	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	18,069.30	13,290.23	
			3XX Purchased Professional and Technical Services	344.76	28,153.75	
			4XX Purchased Property Services	3,450.24	12,816.56	
			5XX Other Purchased Services	180.12	34,258.00	
			6XX Supplies and Materials	21,813.93	2,707.77	
			27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	301.97	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	37,063.35	23,992.60	
			2XX Personal Services - Employee Benefits	13,325.00	6,431.50	
			5XX Other Purchased Services	229.00	0.00	
			6XX Supplies and Materials	1,840.15	5,720.22	
			21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	9,689.20	2,579.60	
			6XX Supplies and Materials	544.12	0.00	
			710 School Sponsored Extracurricular Activities			
			34XX Extracurricular - Activities			
			6XX Supplies and Materials	15.62	0.00	
			720 School Sponsored Athletics			
			35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	2,946.00	4,745.26	
			5XX Other Purchased Services	410.54	456.95	
			810 Dues and Fees	0.00	25.00	



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	14,795.05	9,637.24
			3XX Purchased Professional and Technical Services	0.00	128.34
			6XX Supplies and Materials	0.00	1,205.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>598,173.32</u>	<u>624,332.23</u>

Schedule Of Changes Worksheet				Fund Code 01	
Beginning Fund Balance				82,677.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				620,793.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				624,332.23	(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)				79,138.55	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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: Fund Code 10

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	24.66	0.00
1111	District Levy - Real Property	5,660.68	14,253.83
1112	District Levy - Personal Property	1,241.20	1,265.74
1190	Penalties and Interest on Taxes	123.33	55.70
1510	Interest Earnings	146.03	63.31
2220	County On-Schedule Trans Reimb	4,670.00	4,906.30
3210	State On-Schedule Trans Reimb	4,640.86	4,792.62
3444	State School Block Grant	4,546.01	4,784.46
3446	SB96 Block Grant Reimbursement	0.00	95.23
6100	Material Prior Period Revenue Adjustments	1.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,053.77	30,217.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	5,720.78	5,500.08
			2XX Personal Services - Employee Benefits	0.00	200.00
27XX Student Transportation Services					
			1XX Personal Services - Salaries	10,360.67	11,750.87
			2XX Personal Services - Employee Benefits	6,175.00	6,650.00
			3XX Purchased Professional and Technical Services	3,039.50	1,676.23
			4XX Purchased Property Services	4,748.71	961.42
			5XX Other Purchased Services	977.61	3,041.90
			6XX Supplies and Materials	10,655.84	6,994.50
			810 Dues and Fees	225.00	225.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				41,903.11	37,000.00



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					11,936.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,217.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,000.00	(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)					5,153.89	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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: Fund Code 11

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	5,506.38	5,871.13
1112	District Levy - Personal Property	226.84	231.28
1190	Penalties and Interest on Taxes	32.91	27.85
1510	Interest Earnings	27.00	86.35
6100	Material Prior Period Revenue Adjustments	0.00	21.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,793.13</u>	<u>6,237.63</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					6,976.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,237.63 (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)					13,214.06 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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:			Fund Code 12	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		73.26	17.70
	1621 Lunch Sales		52.40	1,237.30
	4550 Federal Child Nutrition		36,657.39	38,340.23
	6100 Material Prior Period Revenue Adjustments		336.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			37,119.96	39,595.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2014 Value	2015 Value
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		3,873.03	2,715.76
			2XX Personal Services - Employee Benefits		8,598.78	0.00
			3XX Purchased Professional and Technical Services		748.34	866.70
			4XX Purchased Property Services		225.00	225.00
			5XX Other Purchased Services		308.85	0.00
			6XX Supplies and Materials		40,259.04	23,148.96
			810 Dues and Fees		85.00	317.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					54,098.04	27,274.07

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						-2,490.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,595.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,274.07	(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)						9,830.76	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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:			Fund Code 14	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		302.95	133.02
	2240 County Retirement Distribution		74,679.17	97,614.70
	6100 Material Prior Period Revenue Adjustments		188.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>75,170.42</u>	<u>97,747.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	37,748.95	41,392.59
			810 Dues and Fees	34,723.59	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	6,694.05	6,979.94
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	0.00	33.64
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,185.28	4,264.45
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,233.15	9,635.46
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,646.60	4,542.82
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,391.96	3,633.77
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	283.40	972.18
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,568.40	5,749.56
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	100.50	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	424.12	713.20
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	1,832.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>110,000.00</u>	<u>79,749.68</u>



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					21,894.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					97,747.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,749.68	(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)					39,892.05	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2014 Value	2015 Value
113	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,202.15
			2XX Personal Services - Employee Benefits		3,901.85
			113 Subtotal		<u>15,104.00</u>
124	Johnson O'Malley (JOM)				
	414 Federal Johnson O'Malley (JOM)				
		1XXX	Instruction		
			5XX Other Purchased Services		338.16
			6XX Supplies and Materials		1,028.51
			124 Subtotal		<u>1,366.67</u>
125	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		19,768.00
			6XX Supplies and Materials		27,946.68
			125 Subtotal		<u>47,714.68</u>
130	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		17,607.00
			130 Subtotal		<u>17,607.00</u>
134	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX	Instruction		
			1XX Personal Services - Salaries		32,545.90
			2XX Personal Services - Employee Benefits		5,327.96
			3XX Purchased Professional and Technical Services		1,200.00
			5XX Other Purchased Services		1,119.89
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		2,311.69
			2XX Personal Services - Employee Benefits		191.04
			134 Subtotal		<u>42,696.48</u>
193	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		94,828.07
			2XX Personal Services - Employee Benefits		20,153.93
			193 Subtotal		<u>114,982.00</u>



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2014 Value	2015 Value
224	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		11,622.02
			224 Subtotal		<u>11,622.02</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>321,936.85</u></u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					-9,154.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					327,137.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					321,936.85 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-3,953.94 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 IDEA Part B	69,209.00	69,209.00	0.00
111 IDEA Preschool	1,635.00	1,635.00	0.00
113 Title VII, Indian Education	15,104.00	15,104.00	0.00
124 Johnson O'Malley (JOM)	1,366.67	1,366.67	0.00
125 Title I, Part A, Improving Basic Programs	47,714.68	47,714.68	0.00
126 Title II Part A	5,200.57	0.00	5,200.57
130 Title II, Part A, Teacher/Principal Train/Recruit	17,607.00	17,607.00	0.00
134 21st Century Community Learning	42,696.48	42,696.48	0.00
193 Title I - Schoolwide	114,982.00	114,982.00	0.00
224 Title I, Part A, Improving Basic Programs	11,622.02	11,622.02	0.00
Total	<u><u>327,137.42</u></u>	<u><u>321,936.85</u></u>	<u><u>5,200.57</u></u>



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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: Fund Code 17

PRC	Revenue	2014 Value	2015 Value
	1111 District Levy - Real Property	4.38	0.88
	1112 District Levy - Personal Property	5.56	0.18
	1190 Penalties and Interest on Taxes	0.38	0.19
	1510 Interest Earnings	7.93	9.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18.25	10.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					1,097.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10.81	(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)					1,108.54	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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: Fund Code 20

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	5.75	31.34
	1910 Rentals	12,100.00	14,870.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,105.75</u>	<u>14,901.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	268.33
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	73.20	715.70
			4XX Purchased Property Services	11,031.83	10,833.54
			6XX Supplies and Materials	504.87	1,063.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>11,609.90</u>	<u>12,880.63</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	3,304.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,901.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,880.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,326.08	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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: Fund Code 26

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	2,144.60	2,916.96
1900	Other Revenue from Local Sources	3,261.63	68,943.82
4820	Federal Impact Aid - Title VIII	245,447.37	358,776.96
6100	Material Prior Period Revenue Adjustments	221.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		251,074.86	430,637.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	7,959.00	18,712.95
			2XX Personal Services - Employee Benefits	8,654.46	71,133.96
			3XX Purchased Professional and Technical Services	12,706.50	6,000.00
			5XX Other Purchased Services	312.25	5,380.56
			6XX Supplies and Materials	11,733.93	51,865.58
			8XX Other Expenditures	0.00	81.75
21XX Support Services - Students					
			2XX Personal Services - Employee Benefits	6,825.00	7,500.00
			5XX Other Purchased Services	163.12	0.00
			6XX Supplies and Materials	743.51	0.00
22XX Educational Media Services					
			1XX Personal Services - Salaries	0.00	200.00
			3XX Purchased Professional and Technical Services	227.44	0.00
			810 Dues and Fees	0.00	236.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	558.00	720.00
			3XX Purchased Professional and Technical Services	1,360.00	0.00
			5XX Other Purchased Services	5,505.22	3,337.19
			6XX Supplies and Materials	1,333.93	549.32
			810 Dues and Fees	4,068.90	3,726.40
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	0.00	983.12
			2XX Personal Services - Employee Benefits	0.00	7,150.00
			5XX Other Purchased Services	823.24	580.15
25XX Support Services - Business					
			2XX Personal Services - Employee Benefits	2,606.61	7,415.89
			810 Dues and Fees	75.00	0.00



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 26		
PRC	Program	Function	Object	2014 Value	2015 Value	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	7,397.21	17,752.58	
		2XX	Personal Services - Employee Benefits	975.00	936.00	
		3XX	Purchased Professional and Technical Services	1,145.48	7,456.18	
		440	Bldg & Grounds Repair and Main Services	72,123.07	0.00	
		4XX	Purchased Property Services	0.00	35,203.56	
		5XX	Other Purchased Services	31,334.00	32,472.00	
		6XX	Supplies and Materials	323.61	17,089.92	
		810	Dues and Fees	0.00	1,255.00	
		27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	574.51	0.00	
		52XX Capital Leases or Long Term Notes with Board of Investments				
		840	Principal On Debt	70,000.00	0.00	
		850	Interest on Debt	157.26	0.00	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	0.00	4,475.95	
		2XX	Personal Services - Employee Benefits	0.00	705.15	
		5XX	Other Purchased Services	0.00	603.59	
		6XX	Supplies and Materials	79.85	4,011.86	
		21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services	15,452.28	8,216.00	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	600.00	0.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	1,416.00	320.00	
	910 Food Services					
		31XX Food Services				
		1XX	Personal Services - Salaries	0.00	3,220.56	
		2XX	Personal Services - Employee Benefits	0.00	3,385.00	
		6XX	Supplies and Materials	0.00	15,528.59	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				267,234.38	338,204.81	



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					304,165.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					430,637.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					338,204.81	(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)					396,598.83	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	1.35	4.15
	3281 State Technology Aid	1,280.50	638.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,281.85	642.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,280.50	0.00
			6XX Supplies and Materials	0.00	638.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,280.50	638.48

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					12.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					642.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					638.48	(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)					16.45	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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:			Fund Code 29	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		11.38	25.06
	3445 State Combined Fund School Block Grant		904.55	1,485.32
	3447 SB96 Combined Block Grant Reimbursement		0.00	231.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			915.93	1,742.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						1,984.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,742.34	(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)						3,726.46	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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: Fund Code 60

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	12.53	16.27
	1900 Other Revenue from Local Sources	0.00	195.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12.53</u>	<u>211.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,728.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					211.73 (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)					1,939.77 (5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

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: Fund Code 84

PRC	Revenue	2014 Value	2015 Value
	1XXX Revenues from Student Activities	3,767.72	3,741.93
	6100 Material Prior Period Revenue Adjustments	326.25	-0.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,093.97</u>	<u>3,741.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	3,033.94	2,409.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,033.94</u>	<u>2,409.67</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	2,843.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,741.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,409.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,175.68	(5)



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Detail Expenditure

Fund	Account	Description	2014 Value	2015 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	10,085.13	12,002.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	26,160.00	20,000.00
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	337,979.76	354,068.21
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,684.64	94,253.10
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	792.54
XX	XXX 26XX 41X	Energy Utility Services	42,313.14	36,864.22
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

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,875.50
b. Related Services Block Grant Entitlement	3,958.50
c. Total Entitlements Subject to Reversion	15,834.00

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)]	21,059.22
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,736.47
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:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2017 Maximum Budget: 75%



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	23,992.60	0.00	0.00	0.00	4,475.95
280	1XXX	2XX	6,431.50	0.00	0.00	0.00	705.15
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	0.00	0.00	0.00	0.00	603.59
280	1XXX	6XX	5,720.22	0.00	0.00	0.00	4,011.86
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	2,579.60	0.00	0.00	0.00	8,216.00
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	0.00	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
Totals			38,723.92	0.00	0.00	0.00	18,012.55

56,736.47

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 FY15 in TEAMS.



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

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

Governmental	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	54,029.00	0.00	233,267.00
Buildings	1,618,210.00	0.00	0.00	0.00	1,618,210.00
Machinery and Equipment	180,977.00	-110,778.00	0.00	0.00	70,199.00
Totals at Historical Cost	1,986,861.00	-110,778.00	54,029.00	0.00	1,930,112.00
Depreciation					
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 of Accumulated Depreciation	628,211.46	-110,778.00	54,029.00	0.00	571,462.46

* 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.

*** Has comments.



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Business Activities							
Compensated Absences	0.00	5,377.13	0.00	0.00	5,377.13	0.00	5,377.13
Other Post Employment Benefits	0.00	2,484.23	0.00	0.00	2,484.23	0.00	2,484.23
Total Business Activity							
Non-bond Long-Term Liabilities	0.00	7,861.36	0.00	0.00	7,861.36	0.00	7,861.36
Governmental Activities							
Compensated Absences	22,345.74	0.00	0.00	0.00	22,345.74	0.00	0.00
Other Post Employment Benefits	8,769.62	0.00	0.00	0.00	8,769.62	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	31,115.36	0.00	0.00	0.00	31,115.36	0.00	0.00

* 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.



Trustees' Financial Summary

FY2014-15

Submit ID: 0800-41794364

44 Rosebud County

0800 Ashland Elem

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - TRS	0.00	66,811.00	0.00	66,811.00
Business				
Net Pension - PERS	0.00	91,792.04	0.00	91,792.04
Net Pension - TRS	0.00	610,332.00	0.00	610,332.00