



Trustees' Financial Summary FY2007-08

Submit ID: 0785-37289088

**43 Roosevelt County
0785 Bainville K-12 Schools**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 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: Thale Ludwick

Phone #: (406) 769-2321

(Signature)

(Date)

Chair, Board of Trustees: Toby Romo

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY08 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
008	Title II, Part D, Ed Technology	FEDERAL	4307856006	84.318
108	Vo Ed Carl D Perkins-Comp	FEDERAL	4307858106	84.048A
208	Title I Improving Basic Programs	FEDERAL	4307853106	84.010A
300	Vo Ed Agriculture	STATE	0785300	State
308	Interest/Oil	LOCAL	4307850106	
365	State OTO Indian Education for All	STATE	430785365	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	0785366	state
390	Vo Ed Business/Marketing	STATE	0785390	State
408	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4307851406	84.367
508	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	FEDERAL	4307854106	84.358A
608	Title IV, Part A, Safe & Drug-Free	FEDERAL	4307851606	84.186A
708	Title V, Part A, Innovative Programs	FEDERAL	4307853906	84.298
808	Vo Ed All Career & Tech Ed Programs	STATE	4307853907	State
809	State OTO FullTime Kindergarten Startup	STATE	0785367	state
810	Miscellaneous State Grant	STATE	430785810	State
910	Budget Amendment			



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	287,113.12	6,917.65	40,740.54	10,275.30
02	Taxes Receivable - Real and Personal (120-149)	56,028.40	737.21		
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	343,141.52	7,654.86	40,740.54	10,275.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	56,028.40	737.21		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	56,028.40	737.21		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	209,746.15			
48	Fund Balance for Budget (961-970)	77,366.97	6,917.65	40,740.54	10,275.30
52	TOTAL FUND BALANCE/EQUITY	287,113.12	6,917.65	40,740.54	10,275.30
53	TOTAL LIABILITIES AND FUND BALANCE	343,141.52	7,654.86	40,740.54	10,275.30



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,098.04	413,108.22	72,180.41
02	Taxes Receivable - Real and Personal (120-149)				691.53
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		15,098.04	413,108.22	72,871.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				691.53
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				691.53
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		15,098.04	413,108.22	72,180.41
52	TOTAL FUND BALANCE/EQUITY		15,098.04	413,108.22	72,180.41
53	TOTAL LIABILITIES AND FUND BALANCE		15,098.04	413,108.22	72,871.94



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	582.40		5,349.86	4,431.25
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)	560.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,142.40		5,349.86	4,431.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,142.40		5,349.86	4,431.25
52	TOTAL FUND BALANCE/EQUITY	1,142.40		5,349.86	4,431.25
53	TOTAL LIABILITIES AND FUND BALANCE	1,142.40		5,349.86	4,431.25



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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)
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)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	143,135.24	187,046.87		
02	Taxes Receivable - Real and Personal (120-149)	2,566.77			
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	145,702.01	187,046.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,566.77			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,566.77			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	143,135.24	187,046.87		
52	TOTAL FUND BALANCE/EQUITY	143,135.24	187,046.87		
53	TOTAL LIABILITIES AND FUND BALANCE	145,702.01	187,046.87		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		126,307.51		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		126,307.51		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		126,307.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		126,307.51		
53	TOTAL LIABILITIES AND FUND BALANCE		126,307.51		



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.21		15,621.69	
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	66.21		15,621.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	66.21		15,621.69	
52	TOTAL FUND BALANCE/EQUITY	66.21		15,621.69	
53	TOTAL LIABILITIES AND FUND BALANCE	66.21		15,621.69	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,205.75	66,064.79		
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	35,205.75	66,064.79		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	35,205.75	66,064.79		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	35,205.75	66,064.79		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	35,205.75	66,064.79		



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



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



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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	2007 Value	2008 Value
1110 District Tax Levy	197,454.83	213,899.07
1330 Tuition from Schl Dists Outside State	26,384.12	27,544.36
1510 Interest Earnings	16,525.95	9,916.96
1900 Other Revenue from Local Sources	17,875.65	4,837.18
3110 Direct State Aid	313,036.59	345,039.93
3111 Quality Educator	31,536.00	48,059.88
3112 At Risk Student	3,021.71	3,115.36
3113 Indian Education For All	1,652.40	1,795.20
3114 American Indian Achievement Gap	1,200.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,955.89	18,772.93
3440 State HB20/SB417 Prop Tax Reimb	1,275.60	653.43
3444 State School Block Grant	13,065.96	13,165.26
3445 State Combined Fund School Block Grant	1.90	1.91
3460 Montana Oil and Gas Tax	780,332.15	745,407.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,417,318.75	1,433,409.14

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	514,214.71	546,157.96
2XX Personal Services - Employee Benefits	53,133.81	65,536.10
5XX Other Purchased Services	1,958.27	2,784.01
6XX Supplies and Materials	9,229.58	4,636.52
21XX Support Services - Students		
1XX Personal Services - Salaries	25,335.00	26,070.00
2XX Personal Services - Employee Benefits	4,924.03	5,926.66
222X Educational Media Services		
1XX Personal Services - Salaries	6,510.00	6,890.00
2XX Personal Services - Employee Benefits	157.34	152.19
5XX Other Purchased Services	0.00	4,308.05
6XX Supplies and Materials	2,403.68	721.16
23XX Support Services - General Administration		
1XX Personal Services - Salaries	77,726.49	93,171.72
2XX Personal Services - Employee Benefits	9,122.54	9,714.07
3XX Purchased Professional and Technical Services	6,910.22	9,246.82
5XX Other Purchased Services	12,583.21	18,125.02
6XX Supplies and Materials	8,115.98	9,598.64
810 Dues and Fees	6,610.36	5,569.86
24XX Support Services - School Administration		



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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	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	7,335.00	8,665.56
			2XX Personal Services - Employee Benefits	177.28	191.41
		25XX Support Services - Business			
			1XX Personal Services - Salaries	30,733.00	36,667.27
			2XX Personal Services - Employee Benefits	742.77	809.94
			5XX Other Purchased Services	4,729.28	4,424.44
			810 Dues and Fees	3,154.13	1,052.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	80,209.12	83,790.90
			2XX Personal Services - Employee Benefits	1,938.54	1,850.86
			3XX Purchased Professional and Technical Services	1,152.82	3,554.53
			4XX Purchased Property Services	2,184.21	1,387.14
			5XX Other Purchased Services	21,420.32	26,704.00
			6XX Supplies and Materials	20,474.85	10,152.16
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,750.69	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	23,375.29	24,606.55
			2XX Personal Services - Employee Benefits	3,792.95	4,659.54
			5XX Other Purchased Services	0.00	1,332.67
			6XX Supplies and Materials	244.29	370.13
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	1,182.31	2,643.32
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	53,191.12	56,645.18
			2XX Personal Services - Employee Benefits	5,597.27	5,367.24
			5XX Other Purchased Services	2,670.78	4,615.93
			6XX Supplies and Materials	9,207.52	6,539.95
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,672.54	4,943.75
			2XX Personal Services - Employee Benefits	88.76	109.20
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,174.62	4,669.03
			2XX Personal Services - Employee Benefits	299.23	422.24
			5XX Other Purchased Services	17,432.35	7,599.70
			6XX Supplies and Materials	0.00	2,893.51
			8XX Other Expenditures	2,005.53	0.00
	720 School Sponsored Athletics				



Trustees' Financial Summary

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43 Roosevelt County
0785 Bainville K-12 Schools

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	2007 Value	2008 Value
720 School Sponsored Athletics		
27XX Student Transportation Services		
1XX Personal Services - Salaries	5,724.27	8,130.41
2XX Personal Services - Employee Benefits	138.35	179.59
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	23,979.19	31,934.53
2XX Personal Services - Employee Benefits	579.54	705.40
5XX Other Purchased Services	8,961.81	13,184.53
6XX Supplies and Materials	1,891.30	1,845.17
810 Dues and Fees	3,810.00	5,639.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	31,790.82	38,205.53
2XX Personal Services - Employee Benefits	768.34	843.95
6XX Supplies and Materials	26,219.27	28,846.45
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	129,967.00	89,338.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	150,610.37	120,408.15
910 Subtotal	<u>280,577.37</u>	<u>209,746.15</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>1,428,312.05</u></u>	<u><u>1,454,538.14</u></u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						379,073.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,433,409.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,454,538.14	(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	209,746.15	Less Last Year	280,577.31	(4b)		-70,831.16	
						-70,831.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						287,113.12	(5)



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43 Roosevelt County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	8,138.95	5,775.56
1510 Interest Earnings	2,683.41	1,034.44
1900 Other Revenue from Local Sources	0.01	2,501.25
2220 County On-Schedule Trans Reimb	32,500.00	32,500.00
3210 State On-Schedule Trans Reimb	25,547.40	29,164.06
3440 State HB20/SB417 Prop Tax Reimb	52.68	16.71
3444 State School Block Grant	158.01	159.21
3460 Montana Oil and Gas Tax	31,217.50	29,767.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,297.96	100,918.25

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	73,899.24	78,094.16
2XX Personal Services - Employee Benefits	1,000.00	0.00
4XX Purchased Property Services	4,729.55	18,109.95
5XX Other Purchased Services	9,169.00	0.00
6XX Supplies and Materials	36,687.82	42,348.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	125,485.61	138,552.19

Schedule Of Changes Worksheet

Beginning Fund Balance	44,551.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,918.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138,552.19	(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)	6,917.65	(5)



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43 Roosevelt County
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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	2007 Value	2008 Value
1510 Interest Earnings	2,177.02	1,808.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,177.02	1,808.60

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	4,796.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,796.11

Schedule Of Changes Worksheet

Beginning Fund Balance	43,728.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,808.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,796.11	(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)	40,740.54	(5)



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43 Roosevelt County
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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	2007 Value	2008 Value
1611 National School Lunch Program	10,927.50	13,093.75
1900 Other Revenue from Local Sources	269.63	192.00
4550 Federal Child Nutrition	16,273.16	24,168.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,470.29	37,454.55

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,298.11	1,012.74
5XX Other Purchased Services	414.81	0.00
6XX Supplies and Materials	23,480.07	32,102.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,192.99	33,114.97

Schedule Of Changes Worksheet

Beginning Fund Balance	5,935.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,454.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,114.97	(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)	10,275.30	(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	2007 Value	2008 Value
1510 Interest Earnings	1,961.22	808.03
2240 County Retirement Distribution	123,208.39	130,739.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	125,169.61	131,547.30

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	73,248.42	77,208.11
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,608.90	3,685.41
222X Educational Media Services		
2XX Personal Services - Employee Benefits	927.33	974.01
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,071.92	13,171.30
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,044.85	1,225.01
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,377.83	5,183.50
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,425.56	11,845.18
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,526.74	11,039.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,329.75	3,478.53
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,576.92	8,007.70
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	273.49	229.01
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	523.14	698.88
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	879.56	660.04
720 School Sponsored Athletics		



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0785 Bainville K-12 Schools

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

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

PRC Program Function Object	2007 Value	2008 Value
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	815.41	1,149.36
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,415.76	4,514.45
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,713.43	5,544.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	137,759.01	148,614.47

Schedule Of Changes Worksheet

Beginning Fund Balance	32,165.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131,547.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	148,614.47	(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)	15,098.04	(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	2008 Value
008 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	440.00
108 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,402.00
208 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	23,727.00
308 Interest/Oil	
1510 Interest Earnings	13,260.80
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,082.78
366 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	101,146.32
408 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,564.00
508 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,302.00
608 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	746.00
708 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	354.00
808 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,562.00
809 State OTO FullTime Kindergarten Startup	
3670 OTO Full-Time Kindergarten Start-up	7,685.66
810 Miscellaneous State Grant	
3680 K-12 Education Data Systems	351.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	173,623.79

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

PRC Program Function Object	2008 Value
108 Vo Ed Carl D Perkins-Comp	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	215.00
6XX Supplies and Materials	1,187.00
108 Subtotal	1,402.00



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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	2008 Value
208 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	15,595.00
2XX Personal Services - Employee Benefits	4,212.00
3XX Purchased Professional and Technical Services	1,000.00
5XX Other Purchased Services	2,193.00
6XX Supplies and Materials	727.00
	23,727.00
208 Subtotal	
300 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
1XX Personal Services - Salaries	2,460.00
6XX Supplies and Materials	295.00
	2,755.00
300 Subtotal	
365 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,082.78
390 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	807.00
508 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	5,500.00
3XX Purchased Professional and Technical Services	800.00
6XX Supplies and Materials	604.83
7XX Property and Equipment Acquisition	3,397.17
	10,302.00
508 Subtotal	
708 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	11,104.00
809 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	2,773.65



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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 53,953.43

Schedule Of Changes Worksheet

Beginning Fund Balance	293,437.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	173,623.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,953.43	(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)	413,108.22	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
008 Title II, Part D, Ed Technology	440.00	0.00	440.00
108 Vo Ed Carl D Perkins-Comp	1,402.00	1,402.00	0.00
208 Title I Improving Basic Programs	23,727.00	23,727.00	0.00
300 Vo Ed Agriculture	0.00	2,755.00	-2,755.00
308 Interest/Oil	13,260.80	0.00	13,260.80
365 State OTO Indian Education for All	1,082.78	1,082.78	0.00
366 State OTO Capital Invest & Deferred Maintenance	101,146.32	0.00	101,146.32
390 Vo Ed Business/Marketing	0.00	807.00	-807.00
408 Title II, Part A, Teacher/Principal Train/Recruit	9,564.00	0.00	9,564.00
508 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	10,302.00	10,302.00	0.00
608 Title IV, Part A, Safe & Drug-Free	746.00	0.00	746.00
708 Title V, Part A, Innovative Programs	354.00	11,104.00	-10,750.00
808 Vo Ed All Career & Tech Ed Programs	3,562.00	0.00	3,562.00
809 State OTO FullTime Kindergarten Startup	7,685.66	2,773.65	4,912.01
810 Miscellaneous State Grant	351.23	0.00	351.23
Total	173,623.79	53,953.43	119,670.36



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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	2007 Value	2008 Value
1110 District Tax Levy	6,572.59	5,477.53
1510 Interest Earnings	1,453.16	2,267.47
3440 State HB20/SB417 Prop Tax Reimb	43.08	16.21
3460 Montana Oil and Gas Tax	19,106.16	26,432.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,174.99	34,193.89

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

PRC Program Function Object	2007 Value	2008 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,920.00	1,620.00
6XX Supplies and Materials	1,235.00	0.00
810 Dues and Fees	2,640.00	3,520.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,795.00	5,140.00

Schedule Of Changes Worksheet

Beginning Fund Balance	43,126.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,193.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,140.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	72,180.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	31.13	0.00
1982 Summer Session - Driver's Education Fees	300.00	0.00
3260 State Driver's Education Reimbursement	16.95	985.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	348.08	985.58

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

PRC Program Function Object	2007 Value	2008 Value
180 Summer School		
1XXX Instruction		
4XX Purchased Property Services	860.57	117.54
5XX Other Purchased Services	1,009.19	671.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,869.76	788.84

Schedule Of Changes Worksheet

Beginning Fund Balance	945.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	985.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	788.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	1,142.40	(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	2007 Value	2008 Value
1510 Interest Earnings	128.84	0.00
1910 Rentals	3,550.00	5,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,678.84	5,350.00

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	7,502.42	1,256.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,502.42	1,256.77

Schedule Of Changes Worksheet

Beginning Fund Balance	1,256.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,350.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,256.77	(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)	5,349.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	213.30	166.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	213.30	166.80

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,264.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166.80	(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)	4,431.25	(5)



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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	2007 Value	2008 Value
1110 District Tax Levy	18,580.96	19,723.75
1510 Interest Earnings	9,340.41	4,684.72
1900 Other Revenue from Local Sources	13,415.99	285.00
3281 State Technology Aid	4,025.36	828.43
3440 State HB20/SB417 Prop Tax Reimb	120.57	60.09
3460 Montana Oil and Gas Tax	72,448.32	86,107.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117,931.61	111,689.68

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	38,633.92
6XX Supplies and Materials	10,310.35	16,881.97
7XX Property and Equipment Acquisition	113,146.76	55,824.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	123,457.11	111,340.39

Schedule Of Changes Worksheet

Beginning Fund Balance	142,785.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,689.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111,340.39	(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)	143,135.24	(5)



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43 Roosevelt County
0785 Bainville K-12 Schools

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	4,878.77	9,147.56
3460 Montana Oil and Gas Tax	62,000.00	180,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,878.77	189,147.56

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	93,731.01
6XX Supplies and Materials	43,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,500.00	93,731.01

Schedule Of Changes Worksheet

Beginning Fund Balance	91,630.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189,147.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,731.01	(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)	187,046.87	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1110 District Tax Levy	39,979.58	42,424.10
1510 Interest Earnings	16,017.01	7,992.75
1900 Other Revenue from Local Sources	826.61	0.00
3440 State HB20/SB417 Prop Tax Reimb	259.44	129.27
3460 Montana Oil and Gas Tax	155,854.93	185,233.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	212,937.57	235,779.63

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	4,007.00	1,675.00
4XX Purchased Property Services	121,472.81	280,261.01
7XX Property and Equipment Acquisition	174,964.85	10,698.60
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	3,750.00	1,911.00
6XX Supplies and Materials	7,312.42	10,130.11
7XX Property and Equipment Acquisition	61,962.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	373,469.44	304,675.72

Schedule Of Changes Worksheet

Beginning Fund Balance	195,203.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	235,779.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	304,675.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	126,307.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		66.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (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)		66.21 (5)



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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	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	56,191.59	55,029.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,191.59	55,029.07

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	52,980.07	55,628.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	52,980.07	55,628.81

Schedule Of Changes Worksheet

Beginning Fund Balance	16,221.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,029.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,628.81	(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)	15,621.69	(5)



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Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	26,603.29	24,606.55
XX	39X 1XXX 112	Certified Teacher Staff Salaries	52,836.12	56,645.18
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	0.00	0.00
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	483,829.67	546,157.96
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,000.00	4,636.73
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	400.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	61,004.46	66,357.26
XX	XXX 4XXX 710	Land	3,750.00	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	58,212.36	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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43 Roosevelt County
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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,230.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,230.65

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,076.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,612.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	33,612.21
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (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 FY2010 Maximum Budget: 79%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	24,606.55	0.00	0.00	0.00
280	1XXX	2XX	4,659.54	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,332.67	0.00	0.00	0.00
280	1XXX	6XX	370.13	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	2,643.32	0.00	0.00	0.00
Totals			33,612.21	0.00	0.00	33,612.21

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY08.



Trustees' Financial Summary

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	63,116.50	0.00	6,000.00	0.00	69,116.50
Buildings	4,188,298.60	0.00	302,280.72	101,975.16	4,388,604.16
Machinery and Equipment	572,588.78	87,602.01	0.00	68,856.37	591,334.42
Totals at Historical Cost	4,824,003.88	87,602.01	308,280.72	170,831.53	5,049,055.08
Governmental Activities, Capital Assets, net	4,824,003.88	87,602.01	308,280.72	170,831.53	5,049,055.08

* 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.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2008			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Compensated Absences	58,109.31	5,267.01	0.00	0.00	63,376.32	0.00	63,376.32
Total Governmental Activity Long-Term Liabilities	58,109.31	5,267.01	0.00	0.00	63,376.32	0.00	63,376.32

* 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.