



Trustees' Financial Summary

FY2009-10

Submit ID: 0785-93338794

**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

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Thale Ludwick

Phone #: (406) 769-2321

(Signature)

(Date)

Chair, Board of Trustees: Dennis Nelson

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY10 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 #
109	Interest/ Old Oil	LOCAL		
310	Vo Ed Agriculture	STATE		State
327	Advancing Agriculture Education Program	STATE		NA
364	State OTO Weatherization & Deferred Maintenance	STATE		state
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
370	Deferred Maintenance & Energy Efficiency	STATE	STMSSR-81-SFF-0139	NA
371	Quick Start Energy Grants	STATE		state
396	Vo Ed Business/Marketing	STATE		State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090718	84.358A
420	Title I Improving Basic Programs	FEDERAL	043 0785 3110	84.010A
431	Title II, Part D, Ed Technology	FEDERAL		84.318
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	043 0785 8110	84.048A
473	Public Health Emergency Preparedness	FEDERAL		93.069
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	ARRA - Title I Part A	FEDERAL		84.389
809	State OTO Indian Education for All	STATE		state
910	Budget Amendment			
911	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)	20,734.38	23,850.37	41,530.62	19,411.20
02	Taxes Receivable - Real and Personal (120-149)	21,355.58	4,302.16		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	18,692.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	60,781.96	28,152.53	41,530.62	19,411.20
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	40,047.58	4,302.16		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	40,047.58	4,302.16		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		17,038.48		
48	Fund Balance for Budget (961-970)	20,734.38	6,811.89	41,530.62	19,411.20
52	TOTAL FUND BALANCE/EQUITY	20,734.38	23,850.37	41,530.62	19,411.20
53	TOTAL LIABILITIES AND FUND BALANCE	60,781.96	28,152.53	41,530.62	19,411.20



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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)		40,944.42	424,543.20	73,824.54
02	Taxes Receivable - Real and Personal (120-149)				321.44
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,356.01	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		40,944.42	429,899.21	74,145.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,356.01	321.44
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,356.01	321.44
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		40,944.42	424,543.20	73,824.54
52	TOTAL FUND BALANCE/EQUITY		40,944.42	424,543.20	73,824.54
53	TOTAL LIABILITIES AND FUND BALANCE		40,944.42	429,899.21	74,145.98



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,438.34		13,187.96	4,510.01
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)	480.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,918.34		13,187.96	4,510.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	480.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	480.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,438.34		13,187.96	4,510.01
52	TOTAL FUND BALANCE/EQUITY	1,438.34		13,187.96	4,510.01
53	TOTAL LIABILITIES AND FUND BALANCE	1,918.34		13,187.96	4,510.01



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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)	126,044.29	83,057.24		
02	Taxes Receivable - Real and Personal (120-149)	2,541.10			
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	128,585.39	83,057.24		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,541.10			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,541.10			
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)	126,044.29	83,057.24		
52	TOTAL FUND BALANCE/EQUITY	126,044.29	83,057.24		
53	TOTAL LIABILITIES AND FUND BALANCE	128,585.39	83,057.24		



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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)		216,673.85		
02	Taxes Receivable - Real and Personal (120-149)		5,464.35		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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		222,138.20		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,464.35		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,464.35		
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)		216,673.85		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		216,673.85		
53	TOTAL LIABILITIES AND FUND BALANCE		222,138.20		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
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 (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.21		25,065.14	
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		25,065.14	
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		25,065.14	
52	TOTAL FUND BALANCE/EQUITY	66.21		25,065.14	
53	TOTAL LIABILITIES AND FUND BALANCE	66.21		25,065.14	



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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)	51,322.05	99,972.91		
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	51,322.05	99,972.91		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	51,322.05	99,972.91		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	51,322.05	99,972.91		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	51,322.05	99,972.91		



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Balance Sheet

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



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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	2009 Value	2010 Value
1110 District Tax Levy	148,324.28	168,014.69
1330 Tuition from Schl Dists Outside State	8,312.50	50,436.00
1510 Interest Earnings	5,121.09	327.42
1900 Other Revenue from Local Sources	12,999.50	4,875.31
3110 Direct State Aid	391,993.43	401,941.32
3111 Quality Educator	48,550.32	53,995.50
3112 At Risk Student	3,253.37	0.00
3113 Indian Education For All	2,121.60	2,325.60
3114 American Indian Achievement Gap	1,400.00	2,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,057.51	18,768.40
3444 State School Block Grant	13,265.32	13,366.14
3445 State Combined Fund School Block Grant	1.92	0.00
3460 Montana Oil and Gas Tax	1,055,327.42	465,401.14
3730 HB645 State Special Education Allowable Costs	0.00	964.08
7800 ARRA - State Fiscal Stabilization Fund	0.00	28,335.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,708,728.26	1,210,751.57

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

PRC Program Function Object	2009 Value	2010 Value
170 Distance Learning		
221X Improvement of Instruction Services		
5XX Other Purchased Services	7,060.01	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	696,602.62	612,164.83
2XX Personal Services - Employee Benefits	79,721.35	67,930.29
4XX Purchased Property Services	0.00	2,365.00
5XX Other Purchased Services	5,219.21	0.00
6XX Supplies and Materials	18,511.95	6,445.50
21XX Support Services - Students		
1XX Personal Services - Salaries	27,115.08	4,534.70
2XX Personal Services - Employee Benefits	6,698.88	65.35
3XX Purchased Professional and Technical Services	0.00	300.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,920.00	0.00
2XX Personal Services - Employee Benefits	168.36	0.00
6XX Supplies and Materials	2,050.80	0.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	79.50



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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	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	91,263.86	85,827.10
			2XX Personal Services - Employee Benefits	14,325.38	12,904.92
			3XX Purchased Professional and Technical Services	13,759.09	9,908.14
			5XX Other Purchased Services	12,323.69	8,542.57
			6XX Supplies and Materials	9,562.83	2,591.86
			810 Dues and Fees	7,119.89	6,359.83
25XX Support Services - Business					
			1XX Personal Services - Salaries	36,843.87	31,365.09
			2XX Personal Services - Employee Benefits	896.38	343.40
			5XX Other Purchased Services	10,243.22	6,284.60
			810 Dues and Fees	3,036.00	723.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	100,955.07	96,525.62
			2XX Personal Services - Employee Benefits	2,456.16	1,056.80
			3XX Purchased Professional and Technical Services	6,780.92	0.00
			4XX Purchased Property Services	5,286.51	0.00
			5XX Other Purchased Services	11,853.92	9,577.70
			6XX Supplies and Materials	23,633.69	5,973.15
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	40,162.53	24,345.39
			2XX Personal Services - Employee Benefits	977.13	4,479.54
			5XX Other Purchased Services	0.00	315.00
			6XX Supplies and Materials	2,981.50	2,805.46
			8XX Other Expenditures	0.00	5,909.54
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	1,700.90	1,877.99
365 Indian Education for All - OTO & Ongoing					
1XXX Instruction					
			810 Dues and Fees	2,121.60	0.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	57,673.50	36,489.67
			2XX Personal Services - Employee Benefits	5,687.15	4,229.50
			5XX Other Purchased Services	6,011.40	7,337.46
			6XX Supplies and Materials	5,443.55	1,191.79
710 School Sponsored Extracurricular Activities					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	3,050.62	690.12
			2XX Personal Services - Employee Benefits	74.21	7.56
34XX Extracurricular - Activities					



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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	2009 Value	2010 Value
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,969.91	2,278.43
			2XX Personal Services - Employee Benefits	72.26	24.95
			5XX Other Purchased Services	16,611.86	633.02
			6XX Supplies and Materials	4,189.50	462.20
			810 Dues and Fees	0.00	473.50
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	9,911.62	6,472.95
			2XX Personal Services - Employee Benefits	241.14	70.87
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	32,657.17	45,150.75
			2XX Personal Services - Employee Benefits	794.52	494.33
			5XX Other Purchased Services	12,717.77	8,348.11
			6XX Supplies and Materials	6,128.92	2,233.90
			7XX Property and Equipment Acquisition	0.00	5,319.75
			810 Dues and Fees	4,251.22	4,866.00
	780 ARRA - State Fiscal Stabilization Fund				
	24XX Support Services - School Administration				
			6XX Supplies and Materials	0.00	28,335.97
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	37,542.42	19,847.45
			2XX Personal Services - Employee Benefits	913.39	217.30
			6XX Supplies and Materials	42,489.35	23,722.56
	910 Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	112,501.11	0.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	155,327.42	0.00
	910 Subtotal			<u>267,828.53</u>	<u>0.00</u>
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			<u><u>1,765,612.41</u></u>	<u><u>1,210,500.01</u></u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						288,311.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,210,751.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,210,500.01	(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	267,828.53	(4b)		-267,828.53	
						-267,828.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,734.38	(5)



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43 Roosevelt County
0785 Bainville K-12 Schools

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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	86,631.91	41,693.22
1510 Interest Earnings	405.74	513.21
1900 Other Revenue from Local Sources	278.64	0.00
2220 County On-Schedule Trans Reimb	35,000.00	41,243.43
3210 State On-Schedule Trans Reimb	33,584.40	33,345.00
3444 State School Block Grant	160.42	161.64
3445 State Combined Fund School Block Grant	0.00	1.93
3460 Montana Oil and Gas Tax	258,705.59	147,972.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	414,766.70	264,931.33

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	87,128.00	170,729.50
2XX Personal Services - Employee Benefits	0.00	17,503.07
3XX Purchased Professional and Technical Services	0.00	1,919.64
4XX Purchased Property Services	17,920.05	0.00
6XX Supplies and Materials	53,923.47	13,907.51
7XX Property and Equipment Acquisition	78,225.00	0.00
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	17,038.48
6XX Supplies and Materials	141,509.07	0.00
7XX Property and Equipment Acquisition	80,000.00	0.00
910 Subtotal	221,509.07	17,038.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	458,705.59	221,098.20



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						184,487.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						264,931.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						221,098.20	(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	17,038.48	Less Last Year	221,509.07	(4b)		-204,470.59	
						-204,470.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,850.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	656.83	133.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	656.83	133.25

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,397.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	133.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,530.62	(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	2009 Value	2010 Value
1611 National School Lunch Program	13,620.00	14,495.85
1900 Other Revenue from Local Sources	3,203.52	155.00
3220 State Food Services Match	0.00	112.84
4550 Federal Child Nutrition	24,896.14	31,784.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,719.66	46,547.94

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	62.00	1,247.80
6XX Supplies and Materials	36,718.06	41,103.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,780.06	42,351.64

Schedule Of Changes Worksheet

Beginning Fund Balance	15,214.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,547.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,351.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,411.20	(5)



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43 Roosevelt County
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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	2009 Value	2010 Value
1510 Interest Earnings	125.33	19.68
2240 County Retirement Distribution	168,500.00	209,850.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	168,625.33	209,869.68

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

PRC Program Function Object	2009 Value	2010 Value
170 Distance Learning		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	574.62
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	100,542.21	96,471.51
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,763.27	766.41
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	960.42	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,666.39	11,018.28
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,113.51	4,026.57
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,011.42	14,127.36
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	12,092.38	24,105.20
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,180.85	6,566.69
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,004.43	4,684.46
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	462.17	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	423.39	88.60
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	412.19	292.50



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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	2009 Value	2010 Value	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits	1,375.62	830.98	
	35XX Extracurricular - Athletics					
			2XX Personal Services - Employee Benefits	4,532.43	5,796.34	
	910 Food Services					
	31XX Food Services					
			2XX Personal Services - Employee Benefits	5,210.46	2,547.97	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				180,751.14	171,897.49	

Schedule Of Changes Worksheet

Beginning Fund Balance						2,972.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						209,869.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						171,897.49	(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)						40,944.42	(5)



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43 Roosevelt County
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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	2010 Value
109 Interest/ Old Oil	
1510 Interest Earnings	1,272.02
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,836.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	25,160.42
371 Quick Start Energy Grants	
3710 Quick Start Energy Grants	14,600.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,066.00
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,002.71
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	27,130.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	11,013.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,412.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,750.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	24,885.20
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	26,734.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	152,361.35

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

PRC Program Function Object	2010 Value
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
1XX Personal Services - Salaries	2,836.00
327 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	



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0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
109 Interest/ Old Oil	1,272.02	0.00	1,272.02
310 Vo Ed Agriculture	2,836.00	2,836.00	0.00
327 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
370 Deferred Maintenance & Energy Efficiency	25,160.42	0.00	25,160.42
371 Quick Start Energy Grants	14,600.00	14,600.00	0.00
396 Vo Ed Business/Marketing	1,066.00	1,066.00	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,002.71	12,981.54	21.17
420 Title I Improving Basic Programs	27,130.00	27,130.00	0.00
431 Title II, Part D, Ed Technology	11,013.00	11,013.00	0.00
451 Vo Ed Carl Perkins Basic Grant	1,412.00	1,412.00	0.00
473 Public Health Emergency Preparedness	1,750.00	1,750.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	24,885.20	30,241.21	-5,356.01
752 ARRA - Title I Part A	26,734.00	26,514.72	219.28
Total	152,361.35	131,044.47	21,316.88



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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	2009 Value	2010 Value
1110 District Tax Levy	3,167.71	2,615.68
1510 Interest Earnings	1,262.60	249.47
1900 Other Revenue from Local Sources	75.00	1,803.50
3460 Montana Oil and Gas Tax	24,761.23	9,018.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,266.54	13,687.46

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

PRC Program Function Object	2009 Value	2010 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	4,476.00
810 Dues and Fees	0.00	2,555.00
610 Adult Continuing Education Programs		
1XXX Instruction		
7XX Property and Equipment Acquisition	0.00	13,501.64
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,330.00	0.00
5XX Other Purchased Services	1,778.00	1,304.93
6XX Supplies and Materials	5,955.29	0.00
810 Dues and Fees	8,409.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,472.30	21,837.57



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

Schedule Of Changes Worksheet

Beginning Fund Balance						81,974.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,687.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,837.57	(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)						73,824.54	(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	2009 Value	2010 Value
1982 Summer Session - Driver's Education Fees	800.00	0.00
3260 State Driver's Education Reimbursement	115.27	850.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	915.27	850.36

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

PRC Program Function Object	2009 Value	2010 Value
180 Summer School		
1XXX Instruction		
4XX Purchased Property Services	75.00	0.00
5XX Other Purchased Services	515.70	0.00
6XX Supplies and Materials	508.99	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	250.00
6XX Supplies and Materials	0.00	120.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,099.69	370.00

Schedule Of Changes Worksheet

Beginning Fund Balance	957.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	850.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	370.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,438.34	(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	2009 Value	2010 Value
1510 Interest Earnings	107.27	53.97
1900 Other Revenue from Local Sources	14,700.00	0.00
1910 Rentals	11,895.52	12,043.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,702.79	12,097.73

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,232.32	0.00
6XX Supplies and Materials	6,197.62	0.00
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	12,019.07
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	5,513.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,429.94	17,532.48

Schedule Of Changes Worksheet

Beginning Fund Balance	18,622.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,097.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,532.48	(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)
	13,187.96	(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	2009 Value	2010 Value
1510 Interest Earnings	65.69	13.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65.69	13.07

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,496.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.07	(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)	4,510.01	(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	2009 Value	2010 Value
1110 District Tax Levy	20,126.11	20,401.16
1510 Interest Earnings	2,523.79	446.27
1900 Other Revenue from Local Sources	0.00	1,750.00
3281 State Technology Aid	1,973.16	1,093.28
3460 Montana Oil and Gas Tax	115,251.44	75,243.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	139,874.50	98,934.55

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	21,282.00	62,843.12
6XX Supplies and Materials	44,390.36	36,324.29
7XX Property and Equipment Acquisition	52,609.69	38,450.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,282.05	137,617.95

Schedule Of Changes Worksheet

Beginning Fund Balance	164,727.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,934.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,617.95	(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)	126,044.29	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	3,058.94	557.22
1900 Other Revenue from Local Sources	100,782.00	0.00
1945 Fees - Users/Resale of Supplies	0.00	45,480.00
3460 Montana Oil and Gas Tax	0.00	119,824.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103,840.94	165,861.97

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	27,824.15	139,302.14
2XX Personal Services - Employee Benefits	0.00	2,011.40
5XX Other Purchased Services	0.00	2,348.00
6XX Supplies and Materials	0.00	3,185.10
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	78,342.00	120,679.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,166.15	267,526.39

Schedule Of Changes Worksheet

Beginning Fund Balance	184,721.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165,861.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	267,526.39	(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)	83,057.24	(5)



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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	2009 Value	2010 Value
1110 District Tax Levy	43,270.72	43,869.12
1510 Interest Earnings	936.39	603.29
1900 Other Revenue from Local Sources	0.00	1,039.18
3460 Montana Oil and Gas Tax	247,838.96	147,188.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	292,046.07	192,699.88

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
7XX Property and Equipment Acquisition	1,449.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	13,519.80
3XX Purchased Professional and Technical Services	13,066.06	32,291.36
4XX Purchased Property Services	238,679.61	84,520.47
6XX Supplies and Materials	4,112.84	6,740.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	257,307.51	137,072.10

Schedule Of Changes Worksheet

Beginning Fund Balance	161,046.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192,699.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,072.10	(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)	216,673.85	(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	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	0.00	66,167.47
1XXX Revenues from Student Activities	57,301.59	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,301.59	66,167.47

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	55,576.49	58,449.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,576.49	58,449.12

Schedule Of Changes Worksheet

Beginning Fund Balance	17,346.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,167.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,449.12	(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)	25,065.14	(5)



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Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	40,162.53	18,729.13
XX	39X 1XXX 112	Certified Teacher Staff Salaries	57,673.50	34,539.67
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	750 1XXX 112	Certified Teacher Staff Salaries	0.00	22,348.05
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	696,602.62	566,871.87
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,200.00	3,802.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	420.00	512.02
XX	XXX 26XX 41X	Energy Utility Services	67,120.00	84,520.00
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,073.78
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,073.78

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,690.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,586.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	33,823.38
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	24,345.39	0.00	0.00	0.00	
280	1XXX	2XX	4,479.54	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	315.00	0.00	0.00	0.00	
280	1XXX	6XX	2,805.46	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	1,877.99	0.00	0.00	0.00	
Totals			33,823.38	0.00	0.00	0.00	33,823.38

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 FY10.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	69,116.50	0.00	10,000.00	0.00	79,116.50
Buildings	4,729,966.37	0.00	93,640.00	0.00	4,823,606.37
Machinery and Equipment	764,152.79	0.00	180,776.85	0.00	944,929.64
Totals at Historical Cost	5,563,235.66	0.00	284,416.85	0.00	5,847,652.51
Governmental Activities, Capital Assets, net	5,563,235.66	0.00	284,416.85	0.00	5,847,652.51

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

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

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2010			

*** 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 (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	49,656.55	8,266.56	0.00	0.00	57,923.11	0.00	57,923.11
Total Governmental Activity Long-Term Liabilities	49,656.55	8,266.56	0.00	0.00	57,923.11	0.00	57,923.11

* 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.