



Trustees' Financial Summary

FY2011-12

Submit ID: 0785-89389515

**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 no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Lee Abbott **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 FY12 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
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
396	Vo Ed Business/Marketing	STATE		State
420	Title I, Part A, Improvement Grants	FEDERAL		84.010
431	Title II, Part D, Ed Technology	FEDERAL		84.318
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
465	Vo Ed Tech Ed/Industrial Arts	STATE		State
570	Title II, Part D, Ed Technology	FEDERAL		84.318
910	Budget Amendment			
911	Budget Amendment			
912	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)	171,015.58	16,133.67	6,673.84	35,417.30
02	Taxes Receivable - Real and Personal (120-149)	30,799.38	8,141.58		
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	201,814.96	24,275.25	6,673.84	35,417.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,799.38	8,141.58		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,799.38	8,141.58		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	51,082.45	7,026.71		
48	Fund Balance for Budget	119,933.13	9,106.96	6,673.84	35,417.30
52	TOTAL FUND BALANCE/EQUITY	171,015.58	16,133.67	6,673.84	35,417.30
53	TOTAL LIABILITIES AND FUND BALANCE	201,814.96	24,275.25	6,673.84	35,417.30



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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)		90,482.59	292,327.79	18,699.78
02	Taxes Receivable - Real and Personal (120-149)				129.73
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		90,482.59	292,327.79	18,829.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				129.73
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				129.73
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		90,482.59	292,327.79	18,699.78
52	TOTAL FUND BALANCE/EQUITY		90,482.59	292,327.79	18,699.78
53	TOTAL LIABILITIES AND FUND BALANCE		90,482.59	292,327.79	18,829.51



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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)	4,606.97		20,000.00	4,534.26
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,606.97		20,000.00	4,534.26
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	4,606.97		20,000.00	4,534.26
52	TOTAL FUND BALANCE/EQUITY	4,606.97		20,000.00	4,534.26
53	TOTAL LIABILITIES AND FUND BALANCE	4,606.97		20,000.00	4,534.26



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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				
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)	16,872.17	804,412.64		
02	Taxes Receivable - Real and Personal (120-149)	2,986.93			
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	19,859.10	804,412.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,986.93			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,986.93			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	16,872.17	804,412.64		
52	TOTAL FUND BALANCE/EQUITY	16,872.17	804,412.64		
53	TOTAL LIABILITIES AND FUND BALANCE	19,859.10	804,412.64		



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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)		124,335.70		
02	Taxes Receivable - Real and Personal (120-149)		6,523.05		
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		130,858.75		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,523.05		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6,523.05		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		124,335.70		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		124,335.70		
53	TOTAL LIABILITIES AND FUND BALANCE		130,858.75		



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.21		47,487.71	
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		47,487.71	
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		47,487.71	
52	TOTAL FUND BALANCE/EQUITY	66.21		47,487.71	
53	TOTAL LIABILITIES AND FUND BALANCE	66.21		47,487.71	



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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)	21,184.98	59,925.64		
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	21,184.98	59,925.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	21,184.98	59,925.64		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	21,184.98	59,925.64		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	21,184.98	59,925.64		



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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	2011 Value	2012 Value
1110 District Tax Levy	177,365.45	228,298.45
1510 Interest Earnings	711.36	604.01
1900 Other Revenue from Local Sources	14,103.19	4,860.90
3110 Direct State Aid	372,699.51	503,337.28
3111 Quality Educator	55,136.25	55,516.50
3112 At Risk Student	0.00	3,025.14
3113 Indian Education For All	2,386.80	2,488.80
3114 American Indian Achievement Gap	3,000.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	21,138.69	18,367.10
3444 State School Block Grant	13,467.72	13,467.72
3460 Montana Oil and Gas Tax	682,357.52	650,000.00
3730 HB645 State Special Education Allowable Costs	993.81	0.00
5200 Sale or Compensation for Loss of Assets	0.00	67.00
6100 Material Prior Period Revenue Adjustments	12,347.79	0.00
7800 ARRA - State Fiscal Stabilization Fund	42,054.48	0.00
7810 Education Jobs Fund	35,152.32	537.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,432,914.89	1,482,370.70

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	552,819.50	399,306.49
2XX Personal Services - Employee Benefits	81,169.95	72,958.62
4XX Purchased Property Services	0.00	130.74
5XX Other Purchased Services	2,294.91	3,208.46
6XX Supplies and Materials	58,795.77	73,771.32
7XX Property and Equipment Acquisition	0.00	5,150.00
21XX Support Services - Students		
1XX Personal Services - Salaries	7,199.22	7,607.58
2XX Personal Services - Employee Benefits	109.55	0.00
3XX Purchased Professional and Technical Services	2,012.34	0.00
6XX Supplies and Materials	0.00	150.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	800.00	0.00
5XX Other Purchased Services	2,800.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	2,185.73
6XX Supplies and Materials	1,967.01	773.89
23XX Support Services - General 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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	92,749.32	116,193.00
			2XX Personal Services - Employee Benefits	15,721.42	22,128.44
			3XX Purchased Professional and Technical Services	8,912.00	11,215.42
			4XX Purchased Property Services	0.00	20.00
			5XX Other Purchased Services	11,673.86	16,992.60
			6XX Supplies and Materials	10,103.98	16,844.45
			810 Dues and Fees	11,236.93	7,332.67
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	3,385.41
			6XX Supplies and Materials	0.00	106.44
	25XX Support Services - Business				
			1XX Personal Services - Salaries	24,422.00	52,950.18
			2XX Personal Services - Employee Benefits	534.61	4,507.84
			5XX Other Purchased Services	14,437.37	3,516.81
			810 Dues and Fees	11,852.39	5,978.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	19,924.15	57,038.73
			2XX Personal Services - Employee Benefits	303.20	0.00
			3XX Purchased Professional and Technical Services	366.25	80.25
			4XX Purchased Property Services	172,857.52	311.76
			5XX Other Purchased Services	0.00	30.00
			6XX Supplies and Materials	13,833.18	10,634.26
			7XX Property and Equipment Acquisition	10,709.25	25,239.75
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	54,087.42	44,974.32
			2XX Personal Services - Employee Benefits	5,217.62	5,338.36
			3XX Purchased Professional and Technical Services	216.00	1,200.00
			5XX Other Purchased Services	190.00	22.00
			6XX Supplies and Materials	5,249.48	3,214.21
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,938.22	2,025.25
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	39,108.58	10,953.48
			2XX Personal Services - Employee Benefits	595.14	0.00
			5XX Other Purchased Services	4,571.18	189.54
			6XX Supplies and Materials	2,316.59	1,218.04
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,022.51	3,025.46
			2XX Personal Services - Employee Benefits	15.56	0.00



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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	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,968.00	8,163.92
			2XX Personal Services - Employee Benefits	45.17	0.00
			5XX Other Purchased Services	11,698.98	6,722.96
			6XX Supplies and Materials	1,054.74	1,785.94
			810 Dues and Fees	3,276.25	480.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,054.51	5,093.79
			2XX Personal Services - Employee Benefits	16.05	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	43,629.00	33,706.35
			2XX Personal Services - Employee Benefits	663.93	0.00
			5XX Other Purchased Services	6,929.47	9,200.61
			6XX Supplies and Materials	2,100.63	863.87
			7XX Property and Equipment Acquisition	921.10	0.00
			810 Dues and Fees	4,830.00	4,005.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	42,054.48	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,152.32	537.80
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	40,037.71	43,129.06
			2XX Personal Services - Employee Benefits	609.28	0.00
			5XX Other Purchased Services	0.00	434.43
			6XX Supplies and Materials	17,635.92	16,453.89
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	43,204.03
911 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	1,584.17
912 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	179,000.00



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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	2011 Value	2012 Value
912	Budget Amendment				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	11,000.00
			912 Subtotal	<u>0.00</u>	<u>190,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>1,458,811.52</u></u>	<u><u>1,357,275.32</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					258,427.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,482,370.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,357,275.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	51,082.45	Less Last Year	263,589.81	(4b)	-212,507.36	
					-212,507.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					171,015.58	(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	2011 Value	2012 Value
1110 District Tax Levy	51,769.05	62,181.67
1510 Interest Earnings	187.60	140.72
1900 Other Revenue from Local Sources	0.00	7,892.43
2220 County On-Schedule Trans Reimb	41,250.00	42,500.00
3210 State On-Schedule Trans Reimb	32,968.80	32,230.46
3444 State School Block Grant	162.87	162.87
3445 State Combined Fund School Block Grant	1.94	1.94
3460 Montana Oil and Gas Tax	179,771.11	30,000.00
6100 Material Prior Period Revenue Adjustments	961.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	307,072.85	175,110.09

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	121,178.16	101,492.92
2XX Personal Services - Employee Benefits	4,000.00	0.00
3XX Purchased Professional and Technical Services	1,966.48	925.25
4XX Purchased Property Services	18,081.12	9,935.93
6XX Supplies and Materials	72,353.43	37,762.66
7XX Property and Equipment Acquisition	112,191.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	329,771.11	150,116.76



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43 Roosevelt County
0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						77,717.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						175,110.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						150,116.76	(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	7,026.71	Less Last Year	93,603.80	(4b)		-86,577.09	
						-86,577.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,133.67	(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	2011 Value	2012 Value
1510 Interest Earnings	125.25	17.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	125.25	17.97

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

PRC Program Function Object	2011 Value	2012 Value
951		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	35,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,655.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.97	(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)	6,673.84	(5)



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43 Roosevelt County
0785 Bainville K-12 Schools

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	2011 Value	2012 Value
1611 National School Lunch Program	19,084.35	31,154.70
1900 Other Revenue from Local Sources	90.29	2,513.40
4550 Federal Child Nutrition	30,653.73	41,195.01
6100 Material Prior Period Revenue Adjustments	590.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,418.87	74,863.11

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	62.50	771.23
5XX Other Purchased Services	560.00	0.00
6XX Supplies and Materials	56,686.58	51,195.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,309.08	51,966.80

Schedule Of Changes Worksheet

Beginning Fund Balance	12,520.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,863.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,966.80	(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)	35,417.30	(5)



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43 Roosevelt County
0785 Bainville K-12 Schools

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	112.43	162.84
1900 Other Revenue from Local Sources	5,393.93	50.43
2240 County Retirement Distribution	198,905.58	211,551.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	204,411.94	211,764.69

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	92,908.90	105,635.47
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,032.07	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,296.35	14,439.20
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,036.34	7,831.45
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	13,872.40	12,358.74
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	17,371.85	12,800.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,872.02	13,952.10
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,606.52	116.25
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	266.65	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	146.58	513.41
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	425.49	515.33
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	151.17	799.42
35XX Extracurricular - 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	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,254.56	4,153.94
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,028.84	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,039.36	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,748.68	6,464.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				187,057.78	179,580.68

Schedule Of Changes Worksheet

Beginning Fund Balance						58,298.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						211,764.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						179,580.68	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						90,482.59	(5)



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0785 Bainville K-12 Schools

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	2012 Value
109 Interest/ Old Oil	
1510 Interest Earnings	906.77
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	3,170.00
420 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	7,508.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	166.40
451 Vo Ed Carl Perkins Basic Grant	
3270 State - Advancing Agriculture Education	1,500.00
570 Title II, Part D, Ed Technology	
5700 Resources Transferred from Other School Districts or Cooperatives	3,143.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,395.05

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

PRC Program Function Object	2012 Value
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1,657.00
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	214.13
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
73X Major Equipment-New	69,302.00
396 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	2,425.67
420 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	35,230.92
2XX Personal Services - Employee Benefits	5,370.08
6XX Supplies and Materials	1,331.90



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43 Roosevelt County
0785 Bainville K-12 Schools

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	2012 Value
420 Title I, Part A, Improvement Grants	
420 Subtotal	41,932.90
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	1,439.98
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	175.00
6XX Supplies and Materials	305.24
451 Subtotal	480.24
465 Vo Ed Tech Ed/Industrial Arts	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	1,312.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,764.42

Schedule Of Changes Worksheet

Beginning Fund Balance	394,697.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,395.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,764.42	(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)	292,327.79	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
109 Interest/ Old Oil	906.77	0.00	906.77



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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
310 Vo Ed Agriculture	3,170.00	1,657.00	1,513.00
365 State OTO Indian Education for All	0.00	214.13	-214.13
366 State OTO Capital Invest & Deferred Maintenance	0.00	69,302.00	-69,302.00
396 Vo Ed Business/Marketing	0.00	2,425.67	-2,425.67
420 Title I, Part A, Improvement Grants	7,508.00	41,932.90	-34,424.90
431 Title II, Part D, Ed Technology	166.40	1,439.98	-1,273.58
451 Vo Ed Carl Perkins Basic Grant	1,500.00	480.24	1,019.76
465 Vo Ed Tech Ed/Industrial Arts	0.00	1,312.50	-1,312.50
570 Title II, Part D, Ed Technology	3,143.88	0.00	3,143.88
Total	16,395.05	118,764.42	-102,369.37



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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	2011 Value	2012 Value
1110 District Tax Levy	6,910.07	1,825.14
1510 Interest Earnings	229.12	57.26
3460 Montana Oil and Gas Tax	18,593.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,732.97	1,882.40

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

PRC Program Function Object	2011 Value	2012 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,860.00	990.00
5XX Other Purchased Services	675.00	0.00
6XX Supplies and Materials	1,932.37	926.98
810 Dues and Fees	10,555.78	800.00
950		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	65,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,023.15	2,716.98

Schedule Of Changes Worksheet

Beginning Fund Balance	19,534.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,882.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,716.98	(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)	18,699.78	(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	2011 Value	2012 Value
1510 Interest Earnings	4.37	6.66
1982 Summer Session - Driver's Education Fees	1,800.00	1,850.00
3260 State Driver's Education Reimbursement	1,016.52	0.00
6100 Material Prior Period Revenue Adjustments	480.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,300.89	1,856.66

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
4XX Purchased Property Services	938.65	492.67
6XX Supplies and Materials	0.00	557.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	938.65	1,050.27

Schedule Of Changes Worksheet

Beginning Fund Balance	3,800.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,856.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,050.27	(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)
	4,606.97	(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	2011 Value	2012 Value
1510 Interest Earnings	46.19	21.79
1900 Other Revenue from Local Sources	0.00	248.00
1910 Rentals	17,943.55	29,960.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>17,989.74</u>	<u>30,229.95</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,683.35	18,783.50
6XX Supplies and Materials	13,072.33	2,533.76
7XX Property and Equipment Acquisition	0.00	3,334.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>16,755.68</u>	<u>24,651.97</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	14,422.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,229.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,651.97	(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)	20,000.00	(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	2011 Value	2012 Value
1510 Interest Earnings	12.23	12.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12.23	12.02

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,522.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.02	(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)	4,534.26	(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	2011 Value	2012 Value
1110 District Tax Levy	20,368.41	22,535.10
1510 Interest Earnings	179.22	32.45
1900 Other Revenue from Local Sources	2,090.00	1,725.00
3281 State Technology Aid	1,122.10	1,147.47
3460 Montana Oil and Gas Tax	79,683.35	0.00
6100 Material Prior Period Revenue Adjustments	2,895.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106,338.85	25,440.02

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	95,568.14	27,567.62
5XX Other Purchased Services	967.12	0.00
6XX Supplies and Materials	81,704.49	28,756.62
7XX Property and Equipment Acquisition	1,119.98	5,267.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	179,359.73	61,591.26

Schedule Of Changes Worksheet

Beginning Fund Balance	53,023.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,440.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,591.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,872.17	(5)



Trustees' Financial Summary

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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	2011 Value	2012 Value
	1510 Interest Earnings	54.92	596.50
	1900 Other Revenue from Local Sources	32,999.29	645.58
	3460 Montana Oil and Gas Tax	0.00	893,412.18
950			
	9710 Residual Equity Transfers In	65,000.00	0.00
951			
	9710 Residual Equity Transfers In	35,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>133,054.21</u>	<u>894,654.26</u>

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	95,270.94	104,759.89
			2XX Personal Services - Employee Benefits	7,040.33	0.00
			3XX Purchased Professional and Technical Services	1,000.00	2,428.57
			5XX Other Purchased Services	601.00	281.75
			6XX Supplies and Materials	78.39	6,692.54
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	5,000.00	21,958.53
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services	5,450.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	23,000.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	32,791.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>114,440.66</u>	<u>191,912.41</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						101,670.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						894,654.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						191,912.41	(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)						804,412.64	(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	2011 Value	2012 Value
1110 District Tax Levy	43,766.88	48,454.52
1510 Interest Earnings	656.55	254.98
3460 Montana Oil and Gas Tax	171,285.02	130,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	215,708.45	178,709.50

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	76,843.47	35,469.20
3XX Purchased Professional and Technical Services	5,272.49	655.50
4XX Purchased Property Services	80,398.65	104,702.42
5XX Other Purchased Services	17,299.00	21,122.00
6XX Supplies and Materials	35,790.36	23,801.97
7XX Property and Equipment Acquisition	33,000.00	39,780.51
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	5,533.95
6XX Supplies and Materials	0.00	7,086.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	248,603.97	238,152.13

Schedule Of Changes Worksheet

Beginning Fund Balance	183,778.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	178,709.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	238,152.13	(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)	124,335.70	(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	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	0.00	73,849.54
1XXX Revenues from Student Activities	80,034.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,034.27	73,849.54

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	63,433.05	68,028.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,433.05	68,028.19

Schedule Of Changes Worksheet

Beginning Fund Balance	41,666.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,849.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,028.19	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,487.71	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	39,984.47	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	37,108.58	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	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	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	586,613.40	777,203.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,007.64	163.27
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	191.50	0.00
XX	XXX 26XX 41X	Energy Utility Services	73,146.38	0.00
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	18,367.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,367.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,121.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,448.50
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,774.14
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 FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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43 Roosevelt County
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	55,974.32	0.00	0.00	0.00	
280	1XXX	2XX	5,338.36	0.00	0.00	0.00	
280	1XXX	3XX	1,200.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	22.00	0.00	0.00	0.00	
280	1XXX	6XX	3,214.21	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	2,025.25	0.00	0.00	0.00	
Totals			67,774.14	0.00	0.00	0.00	67,774.14

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 FY12.



Trustees' Financial Summary

FY2011-12

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43 Roosevelt County
0785 Bainville K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	79,116.50	0.00	0.00	0.00	79,116.50
Buildings	4,837,486.37	0.00	0.00	0.00	4,837,486.37
Machinery and Equipment	966,560.83	-87,889.91	0.00	0.00	878,670.92
Totals at Historical Cost	5,883,163.70	-87,889.91	0.00	0.00	5,795,273.79
Less Accumulated Depreciation For:					
Building Accum	3,502,827.10	0.00	114,858.43	0.00	3,617,685.53
Total Accumulated Depreciation	3,502,827.10	0.00	114,858.43	0.00	3,617,685.53
Governmental Activities, Capital Assets, net	2,380,336.60	-87,889.91	-114,858.43	0.00	2,177,588.26

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	114,858.43	0.00	0.00
Total Depreciation for FY2012	114,858.43	0.00	0.00

*** 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 (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	51,255.99	0.00	0.00	0.00	51,255.99	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	51,255.99	0.00	0.00	0.00	51,255.99	0.00	0.00

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

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