



Trustees' Financial Summary

FY2013-14

Submit ID: 0785-29368344

**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: Karen Harper

Phone #: (406) 769-2321

(Signature)

(Date)

Chair, Board of Trustees: Dana Berwick

(Signature)

(Date)

County Superintendent: Jeri Toavs

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
002	P-Card Rebate	LOCAL		
003	SEC Gift	LOCAL		
004	Terracor	LOCAL		
242	Dollars for Scholars	LOCAL		
327	Advancing Agriculture Education Program	STATE		NA
366	OTO-Cap Imp	STATE		
391	Vo Ed Agriculture	STATE		State
392	Vo Ed Business/Marketing	STATE		State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
420	Title I, Part A, Improvement Grants	FEDERAL		84.010
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
634	EOG-Stateline	LOCAL		
635	Petro Hunt-Gridley	LOCAL		
636	Oasis	LOCAL		
666	Local Gov Sev Tax (LGST)	STATE		State
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)	137,623.24	77,052.45	54,860.59	18,758.03
02	Taxes Receivable - Real and Personal (120-149)	30,306.79	11,464.88	7,290.29	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				321.33
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	167,930.03	88,517.33	62,150.88	19,079.36
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	30,306.79	11,464.88	7,290.29	321.33
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	137,623.24	77,052.45	54,860.59	18,758.03
52	TOTAL FUND BALANCE/EQUITY	137,623.24	77,052.45	54,860.59	18,758.03
53	TOTAL LIABILITIES AND FUND BALANCE	167,930.03	88,517.33	62,150.88	19,079.36



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,930.81	371,075.38	35,467.74
02	Taxes Receivable - Real and Personal (120-149)				60.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		15,930.81	371,075.38	35,527.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)		34,507.49		
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		34,507.49		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				60.00
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,995.78	
48	Fund Balance for Budget		-18,576.68	365,079.60	35,467.74
52	TOTAL FUND BALANCE/EQUITY		-18,576.68	371,075.38	35,467.74
53	TOTAL LIABILITIES AND FUND BALANCE		15,930.81	371,075.38	35,527.74



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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)	7,370.18		3,517.42	3,600.42
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	7,370.18		3,517.42	3,600.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,370.18		3,517.42	3,600.42
52	TOTAL FUND BALANCE/EQUITY	7,370.18		3,517.42	3,600.42
53	TOTAL LIABILITIES AND FUND BALANCE	7,370.18		3,517.42	3,600.42



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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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,340.55	112,567.18		
02	Taxes Receivable - Real and Personal (120-149)	2,915.39			
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	22,255.94	112,567.18		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,915.39			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
48	Fund Balance for Budget	19,340.55	112,567.18		
52	TOTAL FUND BALANCE/EQUITY	19,340.55	112,567.18		
53	TOTAL LIABILITIES AND FUND BALANCE	22,255.94	112,567.18		



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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)		408,990.09		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		34,507.49		
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		443,497.58		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		443,497.58		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		443,497.58		



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53	TOTAL LIABILITIES AND FUND BALANCE		443,497.58	
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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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	66.32		62,589.91	
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	66.32		62,589.91	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	66.32		62,589.91	
52	TOTAL FUND BALANCE/EQUITY	66.32		62,589.91	
53	TOTAL LIABILITIES AND FUND BALANCE	66.32		62,589.91	



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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)	49,486.48	94,247.75		
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	49,486.48	94,247.75		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	49,486.48	94,247.75		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	49,486.48	94,247.75		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	49,486.48	94,247.75		



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



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



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	183,270.61	208,299.20
1130 Tax Title and Property Sales	0.00	1,738.11
1190 Penalties and Interest on Taxes	45.33	627.50
1510 Interest Earnings	449.00	261.48
1900 Other Revenue from Local Sources	12,929.33	1,954.52
1940 Textbook Sales and Rentals	0.00	9.00
1945 Fees - Users/Resale of Supplies	0.00	147.00
3110 Direct State Aid	528,056.26	603,477.23
3111 Quality Educator	54,375.75	56,353.05
3112 At Risk Student	2,333.45	3,112.58
3113 Indian Education For All	2,998.80	3,264.00
3114 American Indian Achievement Gap	3,200.00	2,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,554.22	32,697.55
3116 Data For Achievement	0.00	1,600.00
3444 State School Block Grant	22,300.65	22,300.65
3445 State Combined Fund School Block Grant	0.00	2,696.12
3446 SB372 Block Grant Reimbursement	6,529.72	0.00
3460 Montana Oil and Gas Tax	432,370.46	526,435.15
6100 Material Prior Period Revenue Adjustments	17,664.86	-1.75
9710 Residual Equity Transfers In	9,022.56	0.00
910 Budget Amendment		
3460 Montana Oil and Gas Tax	58,823.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,365,924.67</u>	<u>1,467,771.39</u>

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

PRC Program Function Object	2013 Value	2014 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,190.00
2XX Personal Services - Employee Benefits	0.00	11.77
6XX Supplies and Materials	37.34	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	403,677.47	429,661.44
2XX Personal Services - Employee Benefits	58,813.89	86,075.01
3XX Purchased Professional and Technical Services	0.00	125.00
4XX Purchased Property Services	404.29	7,078.49
5XX Other Purchased Services	993.05	3,416.86
6XX Supplies and Materials	64,923.96	13,075.38



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			810 Dues and Fees	0.00	350.00
			8XX Other Expenditures	1,175.34	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	22,432.90	24,302.40
			2XX Personal Services - Employee Benefits	5.67	147.55
			5XX Other Purchased Services	0.00	732.77
			6XX Supplies and Materials	838.84	168.00
		22XX Educational Media Services			
			1XX Personal Services - Salaries	34,239.19	38,947.10
			2XX Personal Services - Employee Benefits	11.52	221.19
			6XX Supplies and Materials	696.85	1,195.61
			7XX Property and Equipment Acquisition	0.00	4,358.84
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	97,869.82	111,903.13
			2XX Personal Services - Employee Benefits	10,008.79	7,683.22
			3XX Purchased Professional and Technical Services	20,751.86	17,703.54
			5XX Other Purchased Services	25,631.47	10,763.36
			6XX Supplies and Materials	11,546.69	5,461.26
			8XX Other Expenditures	14,305.73	4,884.27
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	36,437.71	6,337.75
			2XX Personal Services - Employee Benefits	8.10	98.09
			5XX Other Purchased Services	165.81	1,879.15
			6XX Supplies and Materials	586.32	3,205.82
			810 Dues and Fees	0.00	207.50
			8XX Other Expenditures	208.80	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	39,067.79	46,031.51
			2XX Personal Services - Employee Benefits	4,640.69	267.41
			3XX Purchased Professional and Technical Services	0.00	7,200.00
			4XX Purchased Property Services	0.00	308.00
			5XX Other Purchased Services	3,000.35	1,530.02
			6XX Supplies and Materials	1,740.03	3,115.38
			7XX Property and Equipment Acquisition	0.00	2,086.46
			810 Dues and Fees	657.50	3,460.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	75,139.38	49,878.51
			2XX Personal Services - Employee Benefits	109.09	2,909.72
			4XX Purchased Property Services	35,505.72	58,581.01
			5XX Other Purchased Services	49,256.00	26,542.00
			6XX Supplies and Materials	3,657.37	3,775.67
			7XX Property and Equipment Acquisition	0.00	17,458.24



Trustees' Financial Summary

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43 Roosevelt County
0785 Bainville K-12 Schools

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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			810 Dues and Fees	31.00	0.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	740.20
			6XX Supplies and Materials	69.81	0.00
	4XXX Facilities Acquisition and Construction Services				
			6XX Supplies and Materials	6.99	19,499.40
			7XX Property and Equipment Acquisition	0.00	21,073.98
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	80,819.67	93,954.42
			2XX Personal Services - Employee Benefits	5,100.98	6,278.46
			5XX Other Purchased Services	86.76	581.25
			6XX Supplies and Materials	3,807.23	5,180.78
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	0.00	274.90
	23XX Support Services - General Administration				
			6XX Supplies and Materials	0.00	99.99
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	0.00	42.98
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,427.44	2,646.87
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	83,446.00	95,261.68
			2XX Personal Services - Employee Benefits	2,405.01	2,906.96
			4XX Purchased Property Services	0.00	183.21
			5XX Other Purchased Services	0.00	80.00
			6XX Supplies and Materials	2,240.75	1,453.48
			8XX Other Expenditures	225.00	1,428.00
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	46.62
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,062.60	906.75
			2XX Personal Services - Employee Benefits	1.85	121.20
			3XX Purchased Professional and Technical Services	0.00	1,164.95
			6XX Supplies and Materials	1,736.10	1,312.01
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	13,352.98	22,244.70
			2XX Personal Services - Employee Benefits	0.00	217.00



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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	2013 Value	2014 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	1,906.26	5,342.37
			810 Dues and Fees	0.00	22.00
			8XX Other Expenditures	866.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,253.50	1,953.01
			2XX Personal Services - Employee Benefits	22.62	175.70
			5XX Other Purchased Services	0.00	233.92
			6XX Supplies and Materials	0.00	6,169.81
			810 Dues and Fees	0.00	270.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	31,676.06	42,217.72
			2XX Personal Services - Employee Benefits	13.04	571.98
			3XX Purchased Professional and Technical Services	165.00	0.00
			5XX Other Purchased Services	3,583.51	10,867.45
			6XX Supplies and Materials	3,986.16	3,602.48
			7XX Property and Equipment Acquisition	0.00	6,789.00
			810 Dues and Fees	0.00	635.00
			8XX Other Expenditures	4,488.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	24,316.87	19,473.19
			2XX Personal Services - Employee Benefits	0.00	482.91
			4XX Purchased Property Services	282.00	0.00
			6XX Supplies and Materials	6,491.12	62,049.17
			810 Dues and Fees	0.00	458.60
			8XX Other Expenditures	350.00	0.00
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	58,823.67	0.00
			6XX Supplies and Materials	0.00	11,074.11
		910 Subtotal		58,823.67	11,074.11
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			1,360,589.31	1,455,416.64



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

Schedule Of Changes Worksheet

Beginning Fund Balance						125,268.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,467,771.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,455,416.64	(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)						137,623.24	(5)



Trustees' Financial Summary

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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	2013 Value	2014 Value
1110 District Tax Levy	81,820.27	82,405.35
1130 Tax Title and Property Sales	0.00	657.30
1190 Penalties and Interest on Taxes	22.22	265.25
1510 Interest Earnings	11.05	89.23
1900 Other Revenue from Local Sources	9,705.70	0.00
2220 County On-Schedule Trans Reimb	34,152.10	29,437.65
3210 State On-Schedule Trans Reimb	34,152.10	26,442.17
3444 State School Block Grant	2,461.91	2,461.91
3445 State Combined Fund School Block Grant	2,696.12	0.00
3446 SB372 Block Grant Reimbursement	1,699.56	0.00
3447 SB372 Combined Block Grant Reimbursement	1,991.67	0.00
3460 Montana Oil and Gas Tax	12,000.00	130,000.00
6100 Material Prior Period Revenue Adjustments	0.00	69.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	180,712.70	271,828.67

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,100.00	11,275.00
2XX Personal Services - Employee Benefits	2.59	47.88
5XX Other Purchased Services	0.00	609.75
25XX Support Services - Business		
1XX Personal Services - Salaries	7,566.86	7,860.60
2XX Personal Services - Employee Benefits	1.87	46.75
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	241.17	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	102,188.75	112,542.51
2XX Personal Services - Employee Benefits	4,692.94	6,838.11
3XX Purchased Professional and Technical Services	1,950.00	914.08
4XX Purchased Property Services	24,608.82	32,444.66
5XX Other Purchased Services	0.00	166.94
6XX Supplies and Materials	25,996.65	34,453.23
810 Dues and Fees	0.00	570.72
8XX Other Expenditures	476.00	0.00



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

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

176,825.65

207,770.23

Schedule Of Changes Worksheet

Beginning Fund Balance						12,994.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						271,828.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						207,770.23	(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)						77,052.45	(5)



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43 Roosevelt County
0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	72,812.24	58,261.01
1130 Tax Title and Property Sales	0.00	417.56
1190 Penalties and Interest on Taxes	22.35	216.71
1510 Interest Earnings	68.98	81.90
3460 Montana Oil and Gas Tax	20,000.00	50,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	92,903.57	108,977.18

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	44.00
7XX Property and Equipment Acquisition	0.00	153,650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	153,694.00

Schedule Of Changes Worksheet

Beginning Fund Balance		99,577.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		108,977.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		153,694.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		54,860.59	(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	2013 Value	2014 Value
1510 Interest Earnings	0.00	1.61
1611 National School Lunch Program	39,671.65	41,175.93
1900 Other Revenue from Local Sources	148.15	226.97
4550 Federal Child Nutrition	34,187.90	30,319.34
6100 Material Prior Period Revenue Adjustments	0.00	3,248.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,007.70	74,972.72

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

PRC Program Function Object	2013 Value	2014 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	21,703.26	27,152.78
2XX Personal Services - Employee Benefits	96.89	1,970.50
4XX Purchased Property Services	405.87	0.00
5XX Other Purchased Services	1,840.33	514.36
6XX Supplies and Materials	79,112.82	31,854.77
810 Dues and Fees	567.86	420.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,727.03	61,912.66

Schedule Of Changes Worksheet

Beginning Fund Balance		5,697.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		74,972.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		61,912.66	(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)		18,758.03	(5)



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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	2013 Value	2014 Value
1510 Interest Earnings	132.50	75.05
1900 Other Revenue from Local Sources	0.00	353.80
2240 County Retirement Distribution	199,367.41	165,492.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	199,499.91	165,921.36

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

PRC Program Function Object	2013 Value	2014 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	172.13
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	95,206.92	119,578.54
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	482.77	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,539.45	4,874.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,531.27	19,628.95
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,210.46	1,035.08
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,047.04	7,264.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	16,047.28	20,291.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	14,496.36	15,107.71
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,151.41	15,007.28
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,828.81	15,436.35
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,193.19	0.00
392 State Career & Technical Ed Entitlement - Business		
1XXX Instruction		



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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	2013 Value	2014 Value
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,966.83	0.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	181.27
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	265.78	0.00
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	39.38	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	349.32	142.00
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,881.90	2,641.18
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,214.94	1,475.40
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,055.49	5,206.50
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	6,966.41	6,455.38
	912 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			810 Dues and Fees	0.00	54,507.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				185,475.01	289,005.53



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

Schedule Of Changes Worksheet

Beginning Fund Balance						104,507.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						165,921.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						289,005.53	(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)						-18,576.68	(5)



Trustees' Financial Summary

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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	2014 Value
002 P-Card Rebate	
1510 Interest Earnings	0.96
1900 Other Revenue from Local Sources	1,454.41
002 Subtotal	1,455.37
003 SEC Gift	
1510 Interest Earnings	17.79
1900 Other Revenue from Local Sources	27,124.07
003 Subtotal	27,141.86
004 Terracor	
1900 Other Revenue from Local Sources	1,500.00
366 OTO-Cap Imp	
1510 Interest Earnings	24.96
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	3,871.00
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,248.16
6100 Material Prior Period Revenue Adjustments	1,081.78
412 Subtotal	23,329.94
420 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	31,274.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,345.02
634 EOG-Stateline	
1510 Interest Earnings	0.86
1900 Other Revenue from Local Sources	1,560.38
634 Subtotal	1,561.24
635 Petro Hunt-Gridley	
1510 Interest Earnings	0.02
1900 Other Revenue from Local Sources	89.06
635 Subtotal	89.08
636 Oasis	
1510 Interest Earnings	3.96
1900 Other Revenue from Local Sources	10,619.04
636 Subtotal	10,623.00
666 Local Gov Sev Tax (LGST)	
1510 Interest Earnings	421.16



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2014 Value
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	470.00
636 Oasis	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
8XX Other Expenditures	4,320.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,347.29

Schedule Of Changes Worksheet

Beginning Fund Balance	324,790.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,636.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,347.29	(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	5,995.78	
Less Last Year	0.00	(4b)
		5,995.78
		5,995.78 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	371,075.38	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 P-Card Rebate	1,455.37	0.00	1,455.37
003 SEC Gift	27,141.86	0.00	27,141.86
004 Terracor	1,500.00	0.00	1,500.00
242 Dollars for Scholars	0.00	78.75	-78.75
327 Advancing Agriculture Education Program	0.00	153.92	-153.92
366 OTO-Cap Imp	24.96	0.00	24.96
391 Vo Ed Agriculture	3,871.00	829.88	3,041.12
392 Vo Ed Business/Marketing	0.00	2,971.67	-2,971.67
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,329.94	22,248.16	1,081.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
420 Title I, Part A, Improvement Grants	31,274.00	31,274.00	0.00
451 Vo Ed Carl Perkins Basic Grant	1,345.02	470.00	875.02
634 EOG-Stateline	1,561.24	0.00	1,561.24
635 Petro Hunt-Gridley	89.08	0.00	89.08
636 Oasis	10,623.00	4,320.91	6,302.09
666 Local Gov Sev Tax (LGST)	421.16	0.00	421.16
Total	102,636.63	62,347.29	40,289.34



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

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

PRC Revenue	2013 Value	2014 Value
1110 District Tax Levy	10,171.57	2,610.54
1130 Tax Title and Property Sales	0.00	3.17
1190 Penalties and Interest on Taxes	3.07	25.70
1510 Interest Earnings	39.81	41.57
1900 Other Revenue from Local Sources	60.00	90.00
3460 Montana Oil and Gas Tax	10,000.00	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,274.45	17,770.98

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

PRC Program Function Object	2013 Value	2014 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,680.00
2XX Personal Services - Employee Benefits	0.00	5.96
5XX Other Purchased Services	0.00	53.55
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,350.00	5,125.04
2XX Personal Services - Employee Benefits	3.24	54.69
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,830.00	0.00
6XX Supplies and Materials	174.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,358.23	6,919.24



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

Schedule Of Changes Worksheet

Beginning Fund Balance						24,616.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,770.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,919.24	(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)						35,467.74	(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	2013 Value	2014 Value
1510 Interest Earnings	8.96	6.48
1900 Other Revenue from Local Sources	200.00	3,304.34
1982 Summer Session - Driver's Education Fees	800.00	2,000.00
3260 State Driver's Education Reimbursement	1,050.42	430.52
6100 Material Prior Period Revenue Adjustments	-103.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,955.75	5,741.34

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,746.25	303.75
2XX Personal Services - Employee Benefits	0.00	21.73
4XX Purchased Property Services	132.00	0.00
6XX Supplies and Materials	530.15	0.00
8XX Other Expenditures	200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,608.40	325.48

Schedule Of Changes Worksheet

Beginning Fund Balance		1,954.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,741.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		325.48	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		7,370.18	(5)



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

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	26.23	4.96
1910 Rentals	36,050.01	39,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,076.24	39,204.96

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	16,517.33	31,595.70
6XX Supplies and Materials	7,410.87	2,465.62
7XX Property and Equipment Acquisition	0.00	7,500.00
8XX Other Expenditures	561.23	1,250.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	2,142.35	0.00
4XX Purchased Property Services	341.90	1,186.00
6XX Supplies and Materials	0.00	494.20
7XX Property and Equipment Acquisition	0.00	11,196.02
8XX Other Expenditures	80.00	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	9,022.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,076.24	55,687.54



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

Schedule Of Changes Worksheet

Beginning Fund Balance						20,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,204.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,687.54	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,517.42	(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	2013 Value	2014 Value
1510 Interest Earnings	8.51	5.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.51	5.97

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	463.66
2XX Personal Services - Employee Benefits	0.00	2.49
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	479.59
2XX Personal Services - Employee Benefits	0.00	2.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	948.32

Schedule Of Changes Worksheet

Beginning Fund Balance		4,542.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		948.32	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		3,600.42	(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	2013 Value	2014 Value
1110 District Tax Levy	21,182.82	20,833.85
1130 Tax Title and Property Sales	0.00	167.11
1190 Penalties and Interest on Taxes	5.46	69.26
1510 Interest Earnings	74.55	52.31
1900 Other Revenue from Local Sources	1,286.96	950.00
3281 State Technology Aid	1,299.13	2,800.43
3460 Montana Oil and Gas Tax	135,000.00	110,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	158,848.92	134,872.96

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	33,540.16	20,128.63
4XX Purchased Property Services	182.50	292.00
5XX Other Purchased Services	2,075.30	1,437.85
6XX Supplies and Materials	44,728.27	130,015.60
7XX Property and Equipment Acquisition	21,410.00	9,023.00
8XX Other Expenditures	225.00	0.00
222X Educational Media Services		
6XX Supplies and Materials	2,978.45	5,137.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	5.91
3XX Purchased Professional and Technical Services	1,102.05	0.00
5XX Other Purchased Services	0.00	5,629.40
6XX Supplies and Materials	4,937.41	99.99
24XX Support Services - School Administration		
6XX Supplies and Materials	0.00	1,335.72
25XX Support Services - Business		
6XX Supplies and Materials	0.00	2,499.77
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	333.00	0.00
6XX Supplies and Materials	286.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	424.38	152.98
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	100.00	2,218.13



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Program	Function	Object	2013 Value	2014 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	955.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				112,322.52	178,930.98

Schedule Of Changes Worksheet

Beginning Fund Balance					63,398.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					134,872.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					178,930.98	(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)					19,340.55	(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	2013 Value	2014 Value
1510 Interest Earnings	741.00	379.06
1900 Other Revenue from Local Sources	7,023.11	11,426.29
3460 Montana Oil and Gas Tax	327,279.52	400,000.00
6100 Material Prior Period Revenue Adjustments	-300,000.00	3,141.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,043.63	414,946.36

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	143,552.60	280,046.30
2XX Personal Services - Employee Benefits	9,762.34	20,285.80
3XX Purchased Professional and Technical Services	14,575.83	4,223.00
4XX Purchased Property Services	332.50	338.50
5XX Other Purchased Services	9,890.31	10,241.00
6XX Supplies and Materials	54,361.92	20,892.16
7XX Property and Equipment Acquisition	0.00	229.95
8XX Other Expenditures	4,842.72	2,821.95
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	1,997.00	0.00
5XX Other Purchased Services	19.75	139.49
6XX Supplies and Materials	281.89	80.95
8XX Other Expenditures	124.25	156.00
22XX Educational Media Services		
6XX Supplies and Materials	6,250.58	2,195.07
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	29,714.28	29,142.84
5XX Other Purchased Services	2,743.08	53.22
6XX Supplies and Materials	5,534.01	1,882.69
810 Dues and Fees	3,014.84	50.99
8XX Other Expenditures	12,466.08	0.00
24XX Support Services - School Administration		
5XX Other Purchased Services	803.68	1,113.66
810 Dues and Fees	2,329.68	0.00
8XX Other Expenditures	608.59	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	270.00	0.00
6XX Supplies and Materials	534.79	872.51
8XX Other Expenditures	825.25	0.00
26XX Operation and Maintenance of Plant Services		



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	673.18	104.00
			6XX Supplies and Materials	4,529.91	0.00
			7XX Property and Equipment Acquisition	0.00	39,000.00
			8XX Other Expenditures	999.25	0.00
27XX Student Transportation Services					
			3XX Purchased Professional and Technical Services	280.00	70.00
			4XX Purchased Property Services	1,800.40	25,880.80
			6XX Supplies and Materials	14,127.17	4,594.05
4XXX Facilities Acquisition and Construction Services					
			5XX Other Purchased Services	304.00	0.00
			7XX Property and Equipment Acquisition	113,575.00	211,509.17
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	787.50	600.00
			2XX Personal Services - Employee Benefits	0.45	41.52
			4XX Purchased Property Services	0.00	675.00
			5XX Other Purchased Services	659.38	1,025.84
			6XX Supplies and Materials	12,849.84	511.16
			8XX Other Expenditures	876.22	0.00
21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	0.00	4,219.41
			6XX Supplies and Materials	0.00	18.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	1,475.00	1,300.00
			2XX Personal Services - Employee Benefits	0.00	12.50
			5XX Other Purchased Services	1,836.23	1,934.19
			6XX Supplies and Materials	3,232.69	518.00
			810 Dues and Fees	0.00	75.00
			8XX Other Expenditures	911.34	0.00
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			2XX Personal Services - Employee Benefits	2,563.13	0.00
			5XX Other Purchased Services	2,140.34	321.75
			6XX Supplies and Materials	1,285.43	0.00
			8XX Other Expenditures	1,000.00	1,297.29
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			5XX Other Purchased Services	1,187.00	0.00
			6XX Supplies and Materials	746.21	0.00
			8XX Other Expenditures	480.00	0.00



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	910 Food Services				
		31XX Food Services			
			8XX Other Expenditures	206.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				473,361.69	668,473.76

Schedule Of Changes Worksheet

Beginning Fund Balance					366,094.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					414,946.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					668,473.76	(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	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					112,567.18	(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	2013 Value	2014 Value
1110 District Tax Levy	7,421.34	270.37
1190 Penalties and Interest on Taxes	0.00	23.99
1510 Interest Earnings	496.54	372.09
1900 Other Revenue from Local Sources	0.00	4,692.93
3460 Montana Oil and Gas Tax	713,644.48	966,197.85
5200 Sale or Compensation for Loss of Assets	0.00	10,828.00
5400 Proceeds from Long-Term Liabilities	90,240.21	379,827.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	811,802.57	1,362,212.46

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

PRC Program Function Object	2013 Value	2014 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	900.35	0.00
5XX Other Purchased Services	0.00	1,584.00
6XX Supplies and Materials	0.00	3,682.48
222X Educational Media Services		
6XX Supplies and Materials	0.00	60.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	1,563.75	3,579.50
4XX Purchased Property Services	0.00	25.23
5XX Other Purchased Services	0.00	1,570.18
6XX Supplies and Materials	0.00	1,154.78
25XX Support Services - Business		
4XX Purchased Property Services	4,974.77	700.00
5XX Other Purchased Services	0.00	369.68
6XX Supplies and Materials	0.00	159.56
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	40,190.23	92,032.92
2XX Personal Services - Employee Benefits	110.97	5,176.15
3XX Purchased Professional and Technical Services	18,710.00	2,007.60
4XX Purchased Property Services	72,012.13	138,183.70
5XX Other Purchased Services	145.98	652.35
6XX Supplies and Materials	49,205.09	99,239.67
7XX Property and Equipment Acquisition	50,302.00	142,122.20
8XX Other Expenditures	619.00	132.75
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	33,274.06	10,803.19
4XX Purchased Property Services	929.76	1,221.52
5XX Other Purchased Services	1,913.25	28,706.88



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

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

PRC	Program	Function	Object	2013 Value	2014 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			6XX Supplies and Materials	8,506.80	1,365.84
			7XX Property and Equipment Acquisition	169,406.88	663,760.93
			8XX Other Expenditures	5,673.28	47,480.77
	280 Special Education - Local and State				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	92.97
911	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	150,550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				458,438.30	1,396,414.85

Schedule Of Changes Worksheet

Beginning Fund Balance					477,699.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,362,212.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,396,414.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					443,497.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2013 Value	2014 Value
1510 Interest Earnings	0.00	0.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.11

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		66.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		66.32 (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	2013 Value	2014 Value
1700 Student Extracurricular Activity Receipts	80,204.51	0.00
1XXX Revenues from Student Activities	0.00	97,166.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,204.51	97,166.85

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

PRC Program Function Object	2013 Value	2014 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	72,674.92	89,594.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,674.92	89,594.24

Schedule Of Changes Worksheet

Beginning Fund Balance	55,017.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,166.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,594.24	(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)	62,589.91	(5)



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Detail Expenditure

Fund	Account	Description	2013 Value	2014 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	45,605.00	94,554.42
XX	39X 1XXX 112	Certified Teacher Staff Salaries	83,371.00	92,351.28
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	666,068.81	779,524.58
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	44,107.07	14,297.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,235.95	19.99
XX	XXX 26XX 41X	Energy Utility Services	11,986.28	74,399.83
XX	XXX 4XXX 710	Land	46,666.67	218,921.41
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	143,600.00	0.00
XX	XXX 4XXX 725	Major Construction Services	92,715.21	823,007.71
XX	XXX 4XXX 73X	Major Equipment-New	0.00	16,160.98
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	24,065.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,065.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,020.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,654.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	108,916.68
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2016 Maximum Budget: 100%



Trustees' Financial Summary

FY2013-14

Submit ID: 0785-29368344

43 Roosevelt County
0785 Bainville K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	93,954.42	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,278.46	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	581.25	0.00	0.00	0.00	0.00
280	1XXX	6XX	5,180.78	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	274.90	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,646.87	0.00	0.00	0.00	0.00
Totals			108,916.68	0.00	0.00	0.00	0.00

108,916.68

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

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



Trustees' Financial Summary

FY2013-14

Submit ID: 0785-29368344

43 Roosevelt County
0785 Bainville K-12 Schools

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	125,783.17	0.00	218,562.96	0.00	344,346.13
Buildings	5,066,673.37	0.00	1,060,454.61	0.00	6,127,127.98
Machinery and Equipment	1,136,326.64	-35,037.00	228,826.92	174,168.60	1,155,947.96
Construction in Progress	122,740.21	0.00	0.00	0.00	122,740.21
Totals at Historical Cost	6,451,523.39	-35,037.00	1,507,844.49	174,168.60	7,750,162.28
Less Accumulated Depreciation For:					
Building Accum	2,355,952.91	0.00	0.00	0.00	2,355,952.91
Machinery and Equipment Accum	552,951.26	0.00	0.00	0.00	552,951.26
Total Accumulated Depreciation	2,908,904.17	0.00	0.00	0.00	2,908,904.17
Governmental Activities, Capital Assets, net	3,542,619.22	-35,037.00	1,507,844.49	174,168.60	4,841,258.11

* 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.

Depreciation by Function for FY2014	Governmental Activities	Business-Type Activities	Adjustments
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Total Depreciation for FY2014

*** Has comment.



Trustees' Financial Summary

FY2013-14

Submit ID: 0785-29368344

43 Roosevelt County
0785 Bainville K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2013)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2014) [a + b - c - d]	Current Portion Due FY2015	Long-Term Portion Due FY2016-
Governmental Activities*							
Compensated Absences	51,083.07	4,310.85	0.00	0.00	55,393.92	0.00	55,393.92
Loans Payable	0.00	412,844.14	57,773.07	0.00	355,071.07	108,681.54	246,389.53
Total Governmental Activity							
Long-Term Liabilities	51,083.07	417,154.99	57,773.07	0.00	410,464.99	108,681.54	301,783.45

* 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.