



Trustees' Financial Summary

FY2014-15

Submit ID: 0785-57566505

43 Roosevelt County

0785 Bainville K-12 Schools

Due Date:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk:	John Baumann	Phone #:	(406) 769-2321
(Signature)	_____	(Date)	_____
Chair, Board of Trustees:	Dana Berwick		
(Signature)	_____	(Date)	_____
County Superintendant	Jeri Toavs		
(Signature)	_____	(Date)	_____

Software

Accounting Package: Foxie Lady

For FY15 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
910	Budget Amendment			



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	190,504.25	105,803.89	89,019.95	25,082.32
02	Taxes Receivable - Real and Personal (120-149)	38,146.38	13,781.87	9,231.80	
03	Taxes Receivable - Protested (150-159)	1,523.62	550.38	368.74	
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	230,174.25	120,136.14	98,620.49	25,403.65
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)	39,670.00	14,332.25	9,600.54	321.33
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	190,504.25	105,803.89	89,019.95	25,082.32
52	TOTAL FUND BALANCE/EQUITY	190,504.25	105,803.89	89,019.95	25,082.32
53	TOTAL LIABILITIES AND FUND BALANCE	230,174.25	120,136.14	98,620.49	25,403.65



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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)	(1,893.82)	80,687.83	351,290.66	23,861.75
02	Taxes Receivable - Real and Personal (120-149)	3,538.20			
03	Taxes Receivable - Protested (150-159)	141.78			
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	1,786.16	80,687.83	351,290.66	23,861.75
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)	3,679.98			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,995.78	
48	Fund Balance for Budget	(1,893.82)	80,687.83	345,294.88	23,861.75
52	TOTAL FUND BALANCE/EQUITY	(1,893.82)	80,687.83	351,290.66	23,861.75
53	TOTAL LIABILITIES AND FUND BALANCE	1,786.16	80,687.83	351,290.66	23,861.75



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,309.61		19,765.07	13,439.02
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	7,309.61		19,765.07	13,439.02
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	7,309.61		19,765.07	13,439.02
52	TOTAL FUND BALANCE/EQUITY	7,309.61		19,765.07	13,439.02
53	TOTAL LIABILITIES AND FUND BALANCE	7,309.61		19,765.07	13,439.02



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(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

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	112,497.20	138,564.68		
02	Taxes Receivable - Real and Personal (120-149)	3,833.61			
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	116,330.81	138,564.68		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	116,330.81	138,564.68		
52	TOTAL FUND BALANCE/EQUITY	116,330.81	138,564.68		
53	TOTAL LIABILITIES AND FUND BALANCE	116,330.81	138,564.68		



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		480,294.15		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		480,294.15		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		480,294.15		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		480,294.15		
53	TOTAL LIABILITIES AND FUND BALANCE		480,294.15		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.34		65,715.58	
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	66.34		65,715.58	
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)				
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	66.34		65,715.58	
52	TOTAL FUND BALANCE/EQUITY	66.34		65,715.58	
53	TOTAL LIABILITIES AND FUND BALANCE	66.34		65,715.58	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,304.65	135,770.60		40,772.00
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	6,304.65	135,770.60		40,772.00
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	6,304.65	135,770.60		
25	Other Current Liabilities (621-679)				40,772.00
35	TOTAL LIABILITIES	6,304.65	135,770.60		40,772.00
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,304.65	135,770.60		40,772.00



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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	208,299.20	203,580.01
1130	Tax Title and Property Sales	1,738.11	0.00
1190	Penalties and Interest on Taxes	627.50	250.37
1510	Interest Earnings	261.48	161.65
1900	Other Revenue from Local Sources	1,954.52	1,582.15
1910	Rentals	0.00	144.48
1940	Textbook Sales and Rentals	9.00	0.00
1945	Fees - Users/Resale of Supplies	147.00	27.99
3110	Direct State Aid	603,477.23	644,064.78
3111	Quality Educator	56,353.05	59,395.05
3112	At Risk Student	3,112.58	2,939.83
3113	Indian Education For All	3,264.00	3,427.20
3114	American Indian Achievement Gap	2,800.00	2,800.00
3115	State Spec Ed Allowable Cost Pymt to Districts	32,697.55	39,717.41
3116	Data For Achievement	1,600.00	2,520.00
3118	Natural Resource Development	0.00	4,428.92
3444	State School Block Grant	22,300.65	40,709.71
3445	State Combined Fund School Block Grant	2,696.12	0.00
3446	SB96 Block Grant Reimbursement	0.00	12,067.62
3460	Montana Oil and Gas Tax	526,435.15	549,176.08
6100	Material Prior Period Revenue Adjustments	-1.75	3,888.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,467,771.39	1,570,881.62

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

PRC	Program	Function	Object	2014 Value	2015 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,190.00	2,190.00
			2XX Personal Services - Employee Benefits	11.77	11.77
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	429,661.44	369,934.18
			2XX Personal Services - Employee Benefits	86,075.01	61,387.46
			3XX Purchased Professional and Technical Services	125.00	2,049.60
			4XX Purchased Property Services	7,078.49	6,688.00
			5XX Other Purchased Services	3,416.86	14,514.44
			6XX Supplies and Materials	13,075.38	103,142.77
			810 Dues and Fees	350.00	5,869.13



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
		21XX Support Services - Students				
		1XX	Personal Services - Salaries	24,302.40	26,978.04	
		2XX	Personal Services - Employee Benefits	147.55	119.89	
		5XX	Other Purchased Services	732.77	436.88	
		6XX	Supplies and Materials	168.00	372.80	
		810	Dues and Fees	0.00	55.00	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	38,947.10	36,891.38	
		2XX	Personal Services - Employee Benefits	221.19	162.19	
		6XX	Supplies and Materials	1,195.61	3,637.92	
		7XX	Property and Equipment Acquisition	4,358.84	0.00	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	111,903.13	120,292.50	
		2XX	Personal Services - Employee Benefits	7,683.22	8,514.56	
		3XX	Purchased Professional and Technical Services	17,703.54	31,417.98	
		4XX	Purchased Property Services	0.00	230.00	
		5XX	Other Purchased Services	10,763.36	13,075.09	
		6XX	Supplies and Materials	5,461.26	5,914.91	
		7XX	Property and Equipment Acquisition	0.00	2,099.00	
		810	Dues and Fees	0.00	5,432.19	
		8XX	Other Expenditures	4,884.27	50.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	6,337.75	9,689.68	
		2XX	Personal Services - Employee Benefits	98.09	46.77	
		5XX	Other Purchased Services	1,879.15	3,208.03	
		6XX	Supplies and Materials	3,205.82	2,010.35	
		810	Dues and Fees	207.50	0.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	46,031.51	46,601.35	
		2XX	Personal Services - Employee Benefits	267.41	5,815.33	
		3XX	Purchased Professional and Technical Services	7,200.00	12,300.00	
		4XX	Purchased Property Services	308.00	0.00	
		5XX	Other Purchased Services	1,530.02	6,578.47	
		6XX	Supplies and Materials	3,115.38	1,238.81	
		7XX	Property and Equipment Acquisition	2,086.46	0.00	
		810	Dues and Fees	3,460.00	1,475.00	
		8XX	Other Expenditures	0.00	117.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	49,878.51	27,506.05	
		2XX	Personal Services - Employee Benefits	2,909.72	1,349.10	
		4XX	Purchased Property Services	58,581.01	74,763.16	
		5XX	Other Purchased Services	26,542.00	27,495.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			6XX Supplies and Materials	3,775.67	4,966.52	
			7XX Property and Equipment Acquisition	17,458.24	27.26	
		27XX	Student Transportation Services			
			4XX Purchased Property Services	740.20	0.00	
			6XX Supplies and Materials	0.00	1,208.00	
		4XXX	Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	19,499.40	0.00	
			7XX Property and Equipment Acquisition	21,073.98	3,833.02	
			8XX Other Expenditures	0.00	54,737.90	
280	Special Education - Local and State					
		1XXX	Instruction			
			1XX Personal Services - Salaries	93,954.42	96,722.45	
			2XX Personal Services - Employee Benefits	6,278.46	6,700.43	
			5XX Other Purchased Services	581.25	1,506.79	
			6XX Supplies and Materials	5,180.78	4,550.75	
		21XX	Support Services - Students			
			3XX Purchased Professional and Technical Services	274.90	1,603.82	
		23XX	Support Services - General Administration			
			6XX Supplies and Materials	99.99	0.00	
		26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	42.98	0.00	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,646.87	2,813.58	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX	Instruction			
			1XX Personal Services - Salaries	95,261.68	89,623.22	
			2XX Personal Services - Employee Benefits	2,906.96	11,281.97	
			4XX Purchased Property Services	183.21	122.85	
			5XX Other Purchased Services	80.00	300.07	
			6XX Supplies and Materials	1,453.48	559.61	
			8XX Other Expenditures	1,428.00	0.00	
		34XX	Extracurricular - Activities			
			5XX Other Purchased Services	0.00	352.07	
410	Miscellaneous Federal Grants Direct from Feds					
		1XXX	Instruction			
			4XX Purchased Property Services	0.00	148.50	
420	Title I, Part A, Improving Basic Programs					
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	46.62	0.00	
			5XX Other Purchased Services	0.00	573.23	
			6XX Supplies and Materials	0.00	859.39	



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PRC	Program	Function	Object	2014 Value	2015 Value	
	710	School Sponsored Extracurricular Activities				
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	0.00	373.18
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	906.75	3,914.26
			2XX	Personal Services - Employee Benefits	121.20	215.30
			3XX	Purchased Professional and Technical Services	1,164.95	0.00
			5XX	Other Purchased Services	0.00	64.54
			6XX	Supplies and Materials	1,312.01	138.10
		34XX	Extracurricular - Activities			
			1XX	Personal Services - Salaries	22,244.70	36,928.42
			2XX	Personal Services - Employee Benefits	217.00	291.44
			5XX	Other Purchased Services	5,342.37	4,569.54
			6XX	Supplies and Materials	0.00	2,023.61
			810	Dues and Fees	22.00	508.00
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	1,953.01	2,376.85
			2XX	Personal Services - Employee Benefits	175.70	79.30
			5XX	Other Purchased Services	233.92	0.00
			6XX	Supplies and Materials	6,169.81	1,127.38
			810	Dues and Fees	270.00	0.00
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	42,217.72	41,874.50
			2XX	Personal Services - Employee Benefits	571.98	200.24
			5XX	Other Purchased Services	10,867.45	9,834.48
			6XX	Supplies and Materials	3,602.48	1,939.19
			7XX	Property and Equipment Acquisition	6,789.00	0.00
			810	Dues and Fees	635.00	7,035.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	19,473.19	43,742.53
			2XX	Personal Services - Employee Benefits	482.91	1,857.17
			5XX	Other Purchased Services	0.00	143.00
			6XX	Supplies and Materials	62,049.17	24,673.15
			810	Dues and Fees	458.60	100.00
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	9,838.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2014 Value	2015 Value
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	11,074.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,455,416.64</u>	<u>1,518,000.61</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					137,623.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,570,881.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,518,000.61	(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)					190,504.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		82,405.35	74,054.76
	1130 Tax Title and Property Sales		657.30	0.00
	1190 Penalties and Interest on Taxes		265.25	93.45
	1510 Interest Earnings		89.23	4,497.12
	2220 County On-Schedule Trans Reimb		29,437.65	27,739.38
	3210 State On-Schedule Trans Reimb		26,442.17	28,080.29
	3444 State School Block Grant		2,461.91	9,423.64
	3446 SB96 Block Grant Reimbursement		0.00	4,563.60
	3460 Montana Oil and Gas Tax		130,000.00	90,000.00
	6100 Material Prior Period Revenue Adjustments		69.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			271,828.67	238,452.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	11,275.00	12,915.00
			2XX Personal Services - Employee Benefits	47.88	57.36
			5XX Other Purchased Services	609.75	6,457.91
	25XX Support Services - Business				
			1XX Personal Services - Salaries	7,860.60	0.00
			2XX Personal Services - Employee Benefits	46.75	27.44
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	112,542.51	114,313.52
			2XX Personal Services - Employee Benefits	6,838.11	5,804.68
			3XX Purchased Professional and Technical Services	914.08	1,195.00
			4XX Purchased Property Services	32,444.66	27,743.80
			5XX Other Purchased Services	166.94	240.07
			6XX Supplies and Materials	34,453.23	40,902.72
			810 Dues and Fees	570.72	43.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				207,770.23	209,700.80



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						77,052.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						238,452.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						209,700.80 (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)						105,803.89 (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: Fund Code 11

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	58,261.01	31,741.92
1111	District Levy - Real Property	0.00	17,483.47
1130	Tax Title and Property Sales	417.56	0.00
1190	Penalties and Interest on Taxes	216.71	60.53
1510	Interest Earnings	81.90	73.44
3460	Montana Oil and Gas Tax	50,000.00	60,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>108,977.18</u>	<u>109,359.36</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			6XX Supplies and Materials	44.00	0.00
			7XX Property and Equipment Acquisition	153,650.00	75,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>153,694.00</u>	<u>75,200.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	54,860.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109,359.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,200.00	(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)	89,019.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		1.61	2.55
	1611 National School Lunch Program		41,175.93	72,382.50
	1900 Other Revenue from Local Sources		226.97	0.00
	4550 Federal Child Nutrition		30,319.34	28,702.76
	6100 Material Prior Period Revenue Adjustments		3,248.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			74,972.72	101,087.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2014 Value	2015 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	27,152.78	15,347.25
			2XX Personal Services - Employee Benefits	1,970.50	865.82
			4XX Purchased Property Services	0.00	628.00
			5XX Other Purchased Services	514.36	109.60
			6XX Supplies and Materials	31,854.77	77,343.17
			810 Dues and Fees	420.25	469.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				61,912.66	94,763.52

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						18,758.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,087.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,763.52	(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)						25,082.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2014 Value	2015 Value
	1110 District Tax Levy	0.00	16,136.56
	1190 Penalties and Interest on Taxes	0.00	6.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>16,143.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2014 Value	2015 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	15,642.15
			2XX Personal Services - Employee Benefits	0.00	2,394.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>18,036.98</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,143.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,036.98	(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)					-1,893.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		75.05	15.33
	1900 Other Revenue from Local Sources		353.80	334.58
	2240 County Retirement Distribution		165,492.51	340,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			165,921.36	340,349.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	180 Summer School				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	172.13	2,340.49
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	119,578.54	120,951.68
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	25.34
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,874.52	5,457.30
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	19,628.95	21,252.05
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,035.08	1,583.86
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	7,264.13	8,063.15
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	20,291.62	20,210.75
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	15,107.71	13,805.37
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	15,007.28	15,154.25
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	15,436.35	9,014.36
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	5,436.57



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2014 Value	2015 Value
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		181.27	0.00
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		142.00	1,047.91
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		2,641.18	4,062.20
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		1,475.40	366.38
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		5,206.50	5,181.48
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		6,455.38	7,132.26
912						
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			810 Dues and Fees		54,507.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>289,005.53</u>	<u>241,085.40</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					-18,576.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					340,349.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					241,085.40	(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)					80,687.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2015 Value
910	Budget Amendment	
1510	Interest Earnings	671.88
1900	Other Revenue from Local Sources	6,135.53
3270	State - Advancing Agriculture Education	1,500.00
3900	State Career & Technical Ed Entitlement	3,805.00
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,739.00
4200	Title I, Part A, Improving Basic Programs	29,346.00
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	1,330.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,527.41

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

PRC	Program	Function	Object	2014 Value	2015 Value
910	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			8XX Other Expenditures		359.46
	366 OTO Capital Invest & Deferred Maintenance				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		31,869.28
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			5XX Other Purchased Services		556.76
			810 Dues and Fees		250.00
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			6XX Supplies and Materials		594.47
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			5XX Other Purchased Services		760.00
			6XX Supplies and Materials		16,733.02
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		23,876.00
			2XX Personal Services - Employee Benefits		1,984.18
			6XX Supplies and Materials		283.96
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			6XX Supplies and Materials		1,045.00
			910 Subtotal		78,312.13



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 78,312.13

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	371,075.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,527.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,312.13	(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 5,995.78 Less Last Year 5,995.78 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	351,290.66	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
910 Budget Amendment	58,527.41	78,312.13	-19,784.72
Total	58,527.41	78,312.13	-19,784.72



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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: Fund Code 17

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	2,610.54	59.75
1130	Tax Title and Property Sales	3.17	0.00
1190	Penalties and Interest on Taxes	25.70	1.18
1510	Interest Earnings	41.57	11.26
1900	Other Revenue from Local Sources	90.00	0.00
3460	Montana Oil and Gas Tax	15,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,770.98	72.19

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

PRC	Program	Function	Object	2014 Value	2015 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	1,680.00	1,372.50
			2XX Personal Services - Employee Benefits	5.96	0.00
			5XX Other Purchased Services	53.55	61.60
			7XX Property and Equipment Acquisition	0.00	5,919.96
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	5,125.04	4,305.00
			2XX Personal Services - Employee Benefits	54.69	19.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,919.24	11,678.18

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	35,467.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,678.18	(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)	23,861.75	(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: Fund Code 18

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	6.48	1.54
1900	Other Revenue from Local Sources	3,304.34	2,036.42
1982	Summer Session - Driver's Education Fees	2,000.00	200.00
3260	State Driver's Education Reimbursement	430.52	4,372.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,741.34	6,610.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	303.75	5,900.63
			2XX Personal Services - Employee Benefits	21.73	28.44
			4XX Purchased Property Services	0.00	73.00
			5XX Other Purchased Services	0.00	668.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				325.48	6,670.72

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	7,370.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,610.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,670.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,309.61	(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:			Fund Code 20	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		4.96	0.00
	1900 Other Revenue from Local Sources		0.00	20.00
	1910 Rentals		39,200.00	56,207.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			39,204.96	56,227.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	31,595.70	20,256.31
		6XX	Supplies and Materials	2,465.62	2,029.13
		7XX	Property and Equipment Acquisition	7,500.00	14,500.00
		8XX	Other Expenditures	1,250.00	1,000.00
	4XXX Facilities Acquisition and Construction Services				
		4XX	Purchased Property Services	1,186.00	0.00
		6XX	Supplies and Materials	494.20	0.00
		7XX	Property and Equipment Acquisition	11,196.02	2,194.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				55,687.54	39,979.85

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						3,517.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,227.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,979.85	(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)						19,765.07	(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:			Fund Code 21	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		5.97	0.38
	5300 Operating Transfers from Other Funds		0.00	9,838.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>5.97</u>	<u>9,838.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	463.66	0.00
			2XX Personal Services - Employee Benefits	2.49	0.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	479.59	0.00
			2XX Personal Services - Employee Benefits	2.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>948.32</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						3,600.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,838.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,439.02 (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: Fund Code 28

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	20,833.85	23,494.19
1130	Tax Title and Property Sales	167.11	0.00
1190	Penalties and Interest on Taxes	69.26	24.44
1510	Interest Earnings	52.31	97.67
1900	Other Revenue from Local Sources	950.00	0.00
3281	State Technology Aid	2,800.43	1,445.63
3460	Montana Oil and Gas Tax	110,000.00	155,000.00
6100	Material Prior Period Revenue Adjustments	0.00	2,269.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,872.96	182,330.93

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	20,128.63	6,723.83
			4XX Purchased Property Services	292.00	519.60
			5XX Other Purchased Services	1,437.85	880.17
			6XX Supplies and Materials	130,015.60	64,343.68
			7XX Property and Equipment Acquisition	9,023.00	0.00
			810 Dues and Fees	0.00	793.00
222X Educational Media Services					
			6XX Supplies and Materials	5,137.00	3,790.00
23XX Support Services - General Administration					
			2XX Personal Services - Employee Benefits	5.91	0.00
			3XX Purchased Professional and Technical Services	0.00	5,314.04
			5XX Other Purchased Services	5,629.40	0.00
			6XX Supplies and Materials	99.99	2,219.41
			810 Dues and Fees	0.00	99.99
24XX Support Services - School Administration					
			6XX Supplies and Materials	1,335.72	0.00
25XX Support Services - Business					
			6XX Supplies and Materials	2,499.77	0.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	44.00
280 Special Education - Local and State					
1XXX Instruction					
			6XX Supplies and Materials	152.98	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28		
PRC	Program	Function	Object		2014 Value	2015 Value	
	390 State Career & Technical Ed Entitlement - Undistributed						
		1XXX Instruction					
			6XX Supplies and Materials		2,218.13	62.63	
			880 Other Vocational Education Related Costs		0.00	550.32	
	910 Food Services						
		31XX Food Services					
			6XX Supplies and Materials		955.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>178,930.98</u>	<u>85,340.67</u>	

Schedule Of Changes Worksheet					Fund Code 28	
Beginning Fund Balance					19,340.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					182,330.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,340.67	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,330.81	(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: Fund Code 29

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	379.06	128.79
1900	Other Revenue from Local Sources	11,426.29	2,498.44
3445	State Combined Fund School Block Grant	0.00	8,922.16
3447	SB96 Combined Block Grant Reimbursement	0.00	4,081.33
3460	Montana Oil and Gas Tax	400,000.00	549,176.05
6100	Material Prior Period Revenue Adjustments	3,141.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		414,946.36	564,806.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	280,046.30	387,137.41
			2XX Personal Services - Employee Benefits	20,285.80	51,667.14
			3XX Purchased Professional and Technical Services	4,223.00	2,580.00
			4XX Purchased Property Services	338.50	0.00
			5XX Other Purchased Services	10,241.00	4,781.28
			6XX Supplies and Materials	20,892.16	40,720.88
			7XX Property and Equipment Acquisition	229.95	0.00
			8XX Other Expenditures	2,821.95	0.00
21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	0.00	818.33
			5XX Other Purchased Services	139.49	0.00
			6XX Supplies and Materials	80.95	0.00
			8XX Other Expenditures	156.00	119.25
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	0.00	2,122.50
			2XX Personal Services - Employee Benefits	0.00	11.40
222X Educational Media Services					
			6XX Supplies and Materials	2,195.07	1,384.64
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	29,142.84	32,999.99
			5XX Other Purchased Services	53.22	0.00
			6XX Supplies and Materials	1,882.69	0.00
			810 Dues and Fees	50.99	0.00
24XX Support Services - School Administration					
			5XX Other Purchased Services	1,113.66	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2014 Value	2015 Value	
		25XX Support Services - Business				
			6XX Supplies and Materials	872.51	0.00	
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	104.00	0.00	
			7XX Property and Equipment Acquisition	39,000.00	0.00	
		27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	70.00	0.00	
			4XX Purchased Property Services	25,880.80	0.00	
			6XX Supplies and Materials	4,594.05	0.00	
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	211,509.17	0.00	
280	Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	600.00	0.00	
			2XX Personal Services - Employee Benefits	41.52	0.00	
			4XX Purchased Property Services	675.00	0.00	
			5XX Other Purchased Services	1,025.84	399.24	
			6XX Supplies and Materials	511.16	3,513.62	
			8XX Other Expenditures	0.00	495.00	
		21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	4,219.41	1,464.16	
			6XX Supplies and Materials	18.00	0.00	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	1,300.00	0.00	
			2XX Personal Services - Employee Benefits	12.50	0.00	
			5XX Other Purchased Services	1,934.19	486.78	
			6XX Supplies and Materials	518.00	745.43	
			810 Dues and Fees	75.00	0.00	
710	School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			5XX Other Purchased Services	321.75	6,018.40	
			8XX Other Expenditures	1,297.29	0.00	
720	School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			6XX Supplies and Materials	0.00	1,343.82	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>668,473.76</u>	<u>538,809.27</u>	



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					112,567.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					564,806.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					538,809.27	(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)					138,564.68	(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: Fund Code 61

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	270.37	39,480.28
1190	Penalties and Interest on Taxes	23.99	0.00
1510	Interest Earnings	372.09	506.18
1900	Other Revenue from Local Sources	4,692.93	0.00
3460	Montana Oil and Gas Tax	966,197.85	571,422.99
5200	Sale or Compensation for Loss of Assets	10,828.00	90.00
5400	Proceeds from Long-Term Liabilities	379,827.23	0.00
6100	Material Prior Period Revenue Adjustments	0.00	301.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,362,212.46	611,800.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			5XX Other Purchased Services	1,584.00	0.00
			6XX Supplies and Materials	3,682.48	2,871.00
			7XX Property and Equipment Acquisition	0.00	9,836.35
222X Educational Media Services					
			6XX Supplies and Materials	60.00	0.00
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	3,579.50	4,253.00
			4XX Purchased Property Services	25.23	0.00
			5XX Other Purchased Services	1,570.18	4,716.84
			6XX Supplies and Materials	1,154.78	0.00
25XX Support Services - Business					
			4XX Purchased Property Services	700.00	0.00
			5XX Other Purchased Services	369.68	0.00
			6XX Supplies and Materials	159.56	588.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	92,032.92	119,278.89
			2XX Personal Services - Employee Benefits	5,176.15	6,158.53
			3XX Purchased Professional and Technical Services	2,007.60	2,376.56
			4XX Purchased Property Services	138,183.70	108,077.19
			5XX Other Purchased Services	652.35	351.91
			6XX Supplies and Materials	99,239.67	63,226.72
			7XX Property and Equipment Acquisition	142,122.20	16,250.00
			8XX Other Expenditures	132.75	81.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2014 Value	2015 Value
		27XX	Student Transportation Services			
			7XX Property and Equipment Acquisition		0.00	1,214.07
		4XXX	Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services		10,803.19	346.50
			4XX Purchased Property Services		1,221.52	38,193.17
			5XX Other Purchased Services		28,706.88	0.00
			6XX Supplies and Materials		1,365.84	0.00
			7XX Property and Equipment Acquisition		663,760.93	88,502.77
			8XX Other Expenditures		47,480.77	108,681.56
	280		Special Education - Local and State			
		1XXX	Instruction			
			6XX Supplies and Materials		92.97	0.00
911						
	1XX		Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		150,550.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,396,414.85</u>	<u>575,004.06</u>

Schedule Of Changes Worksheet					Fund Code 61	
Beginning Fund Balance					443,497.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					611,800.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					575,004.06	(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)					480,294.15	(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: Fund Code 81

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	0.11	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.11</u>	<u>0.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

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

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					66.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.02 (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)					66.34 (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: Fund Code 84

PRC	Revenue	2014 Value	2015 Value
	1700 Student Extracurricular Activity Receipts	0.00	94,971.50
	1XXX Revenues from Student Activities	97,166.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>97,166.85</u>	<u>94,971.50</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	89,594.24	91,845.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>89,594.24</u>	<u>91,845.83</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	62,589.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,971.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,845.83	(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)	65,715.58	(5)



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Detail Expenditure

Fund	Account	Description	2014 Value	2015 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	94,554.42	52,400.04
XX	39X 1XXX 112	Certified Teacher Staff Salaries	92,351.28	89,623.22
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	779,524.58	852,662.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,297.67	52,438.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	19.99	748.31
XX	XXX 26XX 41X	Energy Utility Services	74,399.83	61,102.57
XX	XXX 4XXX 710	Land	218,921.41	46,666.66
XX	XXX 4XXX 715	Land Improvements	0.00	3,846.85
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	823,007.71	44,016.69
XX	XXX 4XXX 73X	Major Equipment-New	16,160.98	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2014-15

Submit ID: 0785-57566505

43 Roosevelt County

0785 Bainville K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,578.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,578.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,526.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,832.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	131,934.80
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2017 Maximum Budget: 100%



Trustees' Financial Summary

FY2014-15

Submit ID: 0785-57566505

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	96,722.45	15,642.15	0.00	0.00	0.00
280	1XXX	2XX	6,700.43	2,394.83	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	1,506.79	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,550.75	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	1,603.82	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	2,813.58	0.00	0.00	0.00	0.00
Totals			113,897.82	18,036.98	0.00	0.00	0.00

131,934.80

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY15 in TEAMS.



Trustees' Financial Summary

FY2014-15

Submit ID: 0785-57566505

43 Roosevelt County

0785 Bainville K-12 Schools

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	344,346.13	0.00	26,649.00	0.00	370,995.13
Buildings	6,127,127.98	0.00	64,517.28	0.00	6,191,645.26
Machinery and Equipment	1,155,947.96	0.00	168,283.62	0.00	1,324,231.58
Construction in Progress	122,740.21	0.00	0.00	0.00	122,740.21
Totals at Historical Cost	7,750,162.28	0.00	259,449.90	0.00	8,009,612.18
Depreciation					
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 of Accumulated Depreciation	4,841,258.11	0.00	259,449.90	0.00	5,100,708.01

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

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

*** Has comments.



Trustees' Financial Summary

FY2014-15

Submit ID: 0785-57566505

43 Roosevelt County

0785 Bainville K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	55,393.92	18,580.49	0.00	0.00	73,974.41	0.00	73,974.41
Loans Payable	355,071.07	0.00	34,743.08	0.00	320,327.99	108,681.54	211,646.45
Total Governmental Activity							
Non-bond Long-Term Liabilities	410,464.99	18,580.49	34,743.08	0.00	394,302.40	108,681.54	285,620.86

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

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



Trustees' Financial Summary

FY2014-15

Submit ID: 0785-57566505

43 Roosevelt County

0785 Bainville K-12 Schools

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	391,427.47	0.00	391,427.47
Net Pension - TRS	0.00	1,343,196.00	0.00	1,343,196.00