



Trustees' Financial Summary

FY2010-11

Submit ID: 0785-96323924

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

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Lee Abbott **Phone #:** (406) 769-2321

(Signature)

(Date)

Chair, Board of Trustees: Dennis Nelson

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY11 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
011	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL		84.392
109	Interest/ Old Oil	LOCAL		
310	Vo Ed Agriculture	STATE		State
365	State OTO Indian Education for All	STATE		state
370	Deferred Maintenance & Energy Efficiency	STATE		NA
396	Vo Ed Business/Marketing	STATE		State
412	Deferred Maintenance & Energy Efficiency	STATE	STMSSR-81-SFF-0139	NA
420	Title I Improving Basic Programs	FEDERAL		84.010A
431	Title II, Part D, Ed Technology	FEDERAL		84.318
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	ARRA - Title I Part A	FEDERAL		84.389
754	ARRA Title II D Competitive	FEDERAL		84.386
800	Title II, Part D, Ed Technology	FEDERAL		84.318
910	Budget Amendment			
911	Budget Amendment			
950	Budget Transfer			
951	Budget Transfer			



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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)	258,427.56	77,717.43	6,655.87	12,520.99
02	Taxes Receivable - Real and Personal (120-149)	26,616.70	9,147.63		
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	285,044.26	86,865.06	6,655.87	12,520.99
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,616.70	9,147.63		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,616.70	9,147.63		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	263,589.81	93,603.80		
48	Fund Balance for Budget (961-970)	-5,162.25	-15,886.37	6,655.87	12,520.99
52	TOTAL FUND BALANCE/EQUITY	258,427.56	77,717.43	6,655.87	12,520.99
53	TOTAL LIABILITIES AND FUND BALANCE	285,044.26	86,865.06	6,655.87	12,520.99



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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)		58,298.58	394,697.16	19,534.36
02	Taxes Receivable - Real and Personal (120-149)				1,126.70
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		58,298.58	394,697.16	20,661.06
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,126.70
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,126.70
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		58,298.58	394,697.16	19,534.36
52	TOTAL FUND BALANCE/EQUITY		58,298.58	394,697.16	19,534.36
53	TOTAL LIABILITIES AND FUND BALANCE		58,298.58	394,697.16	20,661.06



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,900.58		14,422.02	4,522.24
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)	900.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,800.58		14,422.02	4,522.24
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,800.58		14,422.02	4,522.24
52	TOTAL FUND BALANCE/EQUITY	3,800.58		14,422.02	4,522.24
53	TOTAL LIABILITIES AND FUND BALANCE	3,800.58		14,422.02	4,522.24



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	53,023.41	101,670.79		
02	Taxes Receivable - Real and Personal (120-149)	3,040.39			
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	56,063.80	101,670.79		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,040.39			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,040.39			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	53,023.41	101,670.79		
52	TOTAL FUND BALANCE/EQUITY	53,023.41	101,670.79		
53	TOTAL LIABILITIES AND FUND BALANCE	56,063.80	101,670.79		



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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)		183,778.33		
02	Taxes Receivable - Real and Personal (120-149)		6,532.31		
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		190,310.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,532.31		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6,532.31		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		183,778.33		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		183,778.33		
53	TOTAL LIABILITIES AND FUND BALANCE		190,310.64		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.21		41,666.36	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	66.21		41,666.36	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	66.21		41,666.36	
52	TOTAL FUND BALANCE/EQUITY	66.21		41,666.36	
53	TOTAL LIABILITIES AND FUND BALANCE	66.21		41,666.36	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,356.65	89,624.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	51,356.65	89,624.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	51,356.65	89,624.15		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	51,356.65	89,624.15		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	51,356.65	89,624.15		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	168,014.69	177,365.45
1330 Tuition from Schl Dists Outside State	50,436.00	0.00
1510 Interest Earnings	327.42	711.36
1900 Other Revenue from Local Sources	4,875.31	14,103.19
3110 Direct State Aid	401,941.32	372,699.51
3111 Quality Educator	53,995.50	55,136.25
3113 Indian Education For All	2,325.60	2,386.80
3114 American Indian Achievement Gap	2,000.00	3,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,768.40	21,138.69
3444 State School Block Grant	13,366.14	13,467.72
3460 Montana Oil and Gas Tax	465,401.14	682,357.52
3730 HB645 State Special Education Allowable Costs	964.08	993.81
6100 Material Prior Period Revenue Adjustments	0.00	12,347.79
7800 ARRA - State Fiscal Stabilization Fund	28,335.97	42,054.48
7810 Education Jobs Fund	0.00	35,152.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,210,751.57	1,432,914.89

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	612,164.83	552,819.50
2XX Personal Services - Employee Benefits	67,930.29	81,169.95
4XX Purchased Property Services	2,365.00	0.00
5XX Other Purchased Services	0.00	2,294.91
6XX Supplies and Materials	6,445.50	58,795.77
21XX Support Services - Students		
1XX Personal Services - Salaries	4,534.70	7,199.22
2XX Personal Services - Employee Benefits	65.35	109.55
3XX Purchased Professional and Technical Services	300.00	2,012.34
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	800.00
5XX Other Purchased Services	0.00	2,800.00
222X Educational Media Services		
6XX Supplies and Materials	79.50	1,967.01
23XX Support Services - General Administration		
1XX Personal Services - Salaries	85,827.10	92,749.32
2XX Personal Services - Employee Benefits	12,904.92	15,721.42
3XX Purchased Professional and Technical Services	9,908.14	8,912.00
5XX Other Purchased Services	8,542.57	11,673.86



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			6XX Supplies and Materials	2,591.86	10,103.98
			810 Dues and Fees	6,359.83	11,236.93
		25XX Support Services - Business			
			1XX Personal Services - Salaries	31,365.09	24,422.00
			2XX Personal Services - Employee Benefits	343.40	534.61
			5XX Other Purchased Services	6,284.60	14,437.37
			810 Dues and Fees	723.00	11,852.39
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	96,525.62	19,924.15
			2XX Personal Services - Employee Benefits	1,056.80	303.20
			3XX Purchased Professional and Technical Services	0.00	366.25
			4XX Purchased Property Services	0.00	172,857.52
			5XX Other Purchased Services	9,577.70	0.00
			6XX Supplies and Materials	5,973.15	13,833.18
			7XX Property and Equipment Acquisition	0.00	10,709.25
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,345.39	54,087.42
			2XX Personal Services - Employee Benefits	4,479.54	5,217.62
			3XX Purchased Professional and Technical Services	0.00	216.00
			5XX Other Purchased Services	315.00	190.00
			6XX Supplies and Materials	2,805.46	5,249.48
			8XX Other Expenditures	5,909.54	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,877.99	1,938.22
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	36,489.67	39,108.58
			2XX Personal Services - Employee Benefits	4,229.50	595.14
			5XX Other Purchased Services	7,337.46	4,571.18
			6XX Supplies and Materials	1,191.79	2,316.59
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	690.12	1,022.51
			2XX Personal Services - Employee Benefits	7.56	15.56
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,278.43	2,968.00
			2XX Personal Services - Employee Benefits	24.95	45.17
			5XX Other Purchased Services	633.02	11,698.98
			6XX Supplies and Materials	462.20	1,054.74
			810 Dues and Fees	473.50	3,276.25



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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	2010 Value	2011 Value
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	6,472.95	1,054.51
			2XX Personal Services - Employee Benefits	70.87	16.05
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	45,150.75	43,629.00
			2XX Personal Services - Employee Benefits	494.33	663.93
			5XX Other Purchased Services	8,348.11	6,929.47
			6XX Supplies and Materials	2,233.90	2,100.63
			7XX Property and Equipment Acquisition	5,319.75	921.10
			810 Dues and Fees	4,866.00	4,830.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	42,054.48
		24XX Support Services - School Administration			
			6XX Supplies and Materials	28,335.97	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	35,152.32
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	19,847.45	40,037.71
			2XX Personal Services - Employee Benefits	217.30	609.28
			6XX Supplies and Materials	23,722.56	17,635.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,210,500.01	1,458,811.52



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0785 Bainville K-12 Schools

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

Schedule Of Changes Worksheet

Beginning Fund Balance						20,734.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,432,914.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,458,811.52	(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	263,589.81	Less Last Year	0.00	(4b)		263,589.81	
						263,589.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						258,427.56	(5)



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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	2010 Value	2011 Value
1110 District Tax Levy	41,693.22	51,769.05
1510 Interest Earnings	513.21	187.60
2220 County On-Schedule Trans Reimb	41,243.43	41,250.00
3210 State On-Schedule Trans Reimb	33,345.00	32,968.80
3444 State School Block Grant	161.64	162.87
3445 State Combined Fund School Block Grant	1.93	1.94
3460 Montana Oil and Gas Tax	147,972.90	179,771.11
6100 Material Prior Period Revenue Adjustments	0.00	961.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	264,931.33	307,072.85

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	170,729.50	121,178.16
2XX Personal Services - Employee Benefits	17,503.07	4,000.00
3XX Purchased Professional and Technical Services	1,919.64	1,966.48
4XX Purchased Property Services	0.00	18,081.12
6XX Supplies and Materials	13,907.51	72,353.43
7XX Property and Equipment Acquisition	0.00	112,191.92
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,038.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	221,098.20	329,771.11



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0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						23,850.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						307,072.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						329,771.11	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	93,603.80	Less Last Year	17,038.48	(4b)		76,565.32	
						76,565.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						77,717.43	(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	2010 Value	2011 Value
1510 Interest Earnings	133.25	125.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	133.25	125.25

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

PRC Program Function Object	2010 Value	2011 Value
951 Budget Transfer		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	35,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	35,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,530.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,655.87	(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 12 - School Food Services Fund

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

PRC Revenue	2010 Value	2011 Value
1611 National School Lunch Program	14,495.85	19,084.35
1900 Other Revenue from Local Sources	155.00	90.29
3220 State Food Services Match	112.84	0.00
4550 Federal Child Nutrition	31,784.25	30,653.73
6100 Material Prior Period Revenue Adjustments	0.00	590.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,547.94	50,418.87

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	62.50
5XX Other Purchased Services	1,247.80	560.00
6XX Supplies and Materials	41,103.84	56,686.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,351.64	57,309.08

Schedule Of Changes Worksheet

Beginning Fund Balance	19,411.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,418.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,309.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	12,520.99	(5)



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43 Roosevelt County
0785 Bainville K-12 Schools

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	19.68	112.43
1900 Other Revenue from Local Sources	0.00	5,393.93
2240 County Retirement Distribution	209,850.00	198,905.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	209,869.68	204,411.94

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

PRC Program Function Object	2010 Value	2011 Value
170 Distance Learning		
1XXX Instruction		
2XX Personal Services - Employee Benefits	574.62	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	96,471.51	92,908.90
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	766.41	1,032.07
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,018.28	13,296.35
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,026.57	5,036.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,127.36	13,872.40
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	24,105.20	17,371.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,566.69	13,872.02
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,684.46	5,606.52
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	266.65
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	88.60	146.58
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	292.50	425.49
720 School Sponsored Athletics		



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0785 Bainville K-12 Schools

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	830.98	151.17
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,796.34	6,254.56
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,028.84
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	5,039.36
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,547.97	5,748.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				171,897.49	187,057.78

Schedule Of Changes Worksheet

Beginning Fund Balance						40,944.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						204,411.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						187,057.78	(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)						58,298.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
011 ARRA - IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	1,161.00
109 Interest/ Old Oil	
1510 Interest Earnings	1,193.22
6100 Material Prior Period Revenue Adjustments	2,000.00
109 Subtotal	3,193.22
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,719.00
396 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,066.00
412 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	2,795.60
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	26,078.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,683.81
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,624.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	4,195.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	219.28
754 ARRA Title II D Competitive	
7540 ARRA - Title II-D Competitive	5,918.74
800 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	4,662.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,316.63

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

PRC Program Function Object	2011 Value
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
1XX Personal Services - Salaries	1,719.00
365 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	



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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	2011 Value
365 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,418.42
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,700.50
4XX Purchased Property Services	4,962.11
6XX Supplies and Materials	24,028.74
370 Subtotal	30,691.35
396 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,066.00
420 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	20,051.04
2XX Personal Services - Employee Benefits	3,005.00
6XX Supplies and Materials	3,021.96
420 Subtotal	26,078.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,749.94
5XX Other Purchased Services	1,693.53
6XX Supplies and Materials	4,684.13
431 Subtotal	8,127.60
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,624.00
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
6XX Supplies and Materials	219.28
754 ARRA Title II D Competitive	
754 ARRA - Title II-D Competitive	
1XXX Instruction	



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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	2011 Value
754	ARRA Title II D	Competitive		
	754 ARRA - Title II-D	Competitive		
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	3,202.07
			6XX Supplies and Materials	5,904.24
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	4,053.31
			754 Subtotal	<hr/> 13,159.62
800	Title II, Part D, Ed Technology			
	431 Title II, Part D, Educational Technology			
		21XX	Support Services - Students	
			6XX Supplies and Materials	6,059.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<hr/> <hr/> 90,162.67

Schedule Of Changes Worksheet

Beginning Fund Balance	424,543.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,316.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,162.67	(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)	394,697.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
011 ARRA - IDEA Preschool (Trans from Coop)	1,161.00	0.00	1,161.00
109 Interest/ Old Oil	3,193.22	0.00	3,193.22
310 Vo Ed Agriculture	1,719.00	1,719.00	0.00
365 State OTO Indian Education for All	0.00	1,418.42	-1,418.42
370 Deferred Maintenance & Energy Efficiency	0.00	30,691.35	-30,691.35



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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
396 Vo Ed Business/Marketing	1,066.00	1,066.00	0.00
412 Deferred Maintenance & Energy Efficiency	2,795.60	0.00	2,795.60
420 Title I Improving Basic Programs	26,078.00	26,078.00	0.00
431 Title II, Part D, Ed Technology	7,683.81	8,127.60	-443.79
451 Vo Ed Carl Perkins Basic Grant	1,624.00	1,624.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	4,195.00	0.00	4,195.00
752 ARRA - Title I Part A	219.28	219.28	0.00
754 ARRA Title II D Competetive	5,918.74	13,159.62	-7,240.88
800 Title II, Part D, Ed Technology	4,662.98	6,059.40	-1,396.42
Total	60,316.63	90,162.67	-29,846.04



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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	2010 Value	2011 Value
1110 District Tax Levy	2,615.68	6,910.07
1510 Interest Earnings	249.47	229.12
1900 Other Revenue from Local Sources	1,803.50	0.00
3460 Montana Oil and Gas Tax	9,018.81	18,593.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,687.46	25,732.97

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

PRC Program Function Object	2010 Value	2011 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	4,476.00	0.00
810 Dues and Fees	2,555.00	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
7XX Property and Equipment Acquisition	13,501.64	0.00
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,860.00
5XX Other Purchased Services	1,304.93	675.00
6XX Supplies and Materials	0.00	1,932.37
810 Dues and Fees	0.00	10,555.78
950 Budget Transfer		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	65,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,837.57	80,023.15



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

Schedule Of Changes Worksheet

Beginning Fund Balance						73,824.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,732.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,023.15	(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)						19,534.36	(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	2010 Value	2011 Value
1510 Interest Earnings	0.00	4.37
1982 Summer Session - Driver's Education Fees	0.00	1,800.00
3260 State Driver's Education Reimbursement	850.36	1,016.52
6100 Material Prior Period Revenue Adjustments	0.00	480.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	850.36	3,300.89

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

PRC Program Function Object	2010 Value	2011 Value
180 Summer School		
1XXX Instruction		
4XX Purchased Property Services	0.00	938.65
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	250.00	0.00
6XX Supplies and Materials	120.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	370.00	938.65

Schedule Of Changes Worksheet

Beginning Fund Balance		1,438.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,300.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		938.65	(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)		3,800.58	(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	2010 Value	2011 Value
1510 Interest Earnings	53.97	46.19
1910 Rentals	12,043.76	17,943.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,097.73	17,989.74

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	3,683.35
6XX Supplies and Materials	0.00	13,072.33
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	12,019.07	0.00
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	5,513.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,532.48	16,755.68

Schedule Of Changes Worksheet

Beginning Fund Balance	13,187.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,989.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,755.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	14,422.02	(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	2010 Value	2011 Value
1510 Interest Earnings	13.07	12.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13.07	12.23

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,510.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,522.24	(5)



Trustees' Financial Summary

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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	2010 Value	2011 Value
1110 District Tax Levy	20,401.16	20,368.41
1510 Interest Earnings	446.27	179.22
1900 Other Revenue from Local Sources	1,750.00	2,090.00
3281 State Technology Aid	1,093.28	1,122.10
3460 Montana Oil and Gas Tax	75,243.84	79,683.35
6100 Material Prior Period Revenue Adjustments	0.00	2,895.77

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,934.55	106,338.85
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	62,843.12	95,568.14
5XX Other Purchased Services	0.00	967.12
6XX Supplies and Materials	36,324.29	81,704.49
7XX Property and Equipment Acquisition	38,450.54	1,119.98

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	137,617.95	179,359.73
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Schedule Of Changes Worksheet

Beginning Fund Balance	126,044.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,338.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	179,359.73	(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)	53,023.41	(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	2010 Value	2011 Value
1510 Interest Earnings	557.22	54.92
1900 Other Revenue from Local Sources	0.00	32,999.29
1945 Fees - Users/Resale of Supplies	45,480.00	0.00
3460 Montana Oil and Gas Tax	119,824.75	0.00
950 Budget Transfer		
9710 Residual Equity Transfers In	0.00	65,000.00
951 Budget Transfer		
9710 Residual Equity Transfers In	0.00	35,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	165,861.97	133,054.21

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	139,302.14	95,270.94
2XX Personal Services - Employee Benefits	2,011.40	7,040.33
3XX Purchased Professional and Technical Services	0.00	1,000.00
5XX Other Purchased Services	2,348.00	601.00
6XX Supplies and Materials	3,185.10	78.39
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	5,000.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	120,679.75	5,450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	267,526.39	114,440.66



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						83,057.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133,054.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						114,440.66	(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)						101,670.79	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	43,869.12	43,766.88
1510 Interest Earnings	603.29	656.55
1900 Other Revenue from Local Sources	1,039.18	0.00
3460 Montana Oil and Gas Tax	147,188.29	171,285.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	192,699.88	215,708.45

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	13,519.80	76,843.47
3XX Purchased Professional and Technical Services	32,291.36	5,272.49
4XX Purchased Property Services	84,520.47	80,398.65
5XX Other Purchased Services	0.00	17,299.00
6XX Supplies and Materials	6,740.47	35,790.36
7XX Property and Equipment Acquisition	0.00	33,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	137,072.10	248,603.97

Schedule Of Changes Worksheet

Beginning Fund Balance	216,673.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	215,708.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	248,603.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	183,778.33	(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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	66,167.47	0.00
1XXX Revenues from Student Activities	0.00	80,034.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,167.47	80,034.27

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	58,449.12	63,433.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,449.12	63,433.05

Schedule Of Changes Worksheet

Beginning Fund Balance	25,065.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,034.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,433.05	(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)	41,666.36	(5)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	18,729.13	39,984.47
XX	39X 1XXX 112	Certified Teacher Staff Salaries	34,539.67	37,108.58
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	22,348.05	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	566,871.87	586,613.40
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,802.00	7,007.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	512.02	191.50
XX	XXX 26XX 41X	Energy Utility Services	84,520.00	73,146.38
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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43 Roosevelt County
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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,620.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,620.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,873.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,373.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,898.74
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2013 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	54,087.42	0.00	0.00	0.00	
280	1XXX	2XX	5,217.62	0.00	0.00	0.00	
280	1XXX	3XX	216.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	190.00	0.00	0.00	0.00	
280	1XXX	6XX	5,249.48	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,938.22	0.00	0.00	0.00	
Totals			66,898.74	0.00	0.00	0.00	66,898.74

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY11.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	79,116.50	0.00	0.00	0.00	79,116.50
Buildings	4,823,606.37	0.00	13,880.00	0.00	4,837,486.37
Machinery and Equipment	944,929.64	0.00	70,386.00	48,754.81	966,560.83
Totals at Historical Cost	5,847,652.51	0.00	84,266.00	48,754.81	5,883,163.70
Less Accumulated Depreciation For:					
Building Accum	0.00	0.00	3,627,611.05	124,783.95	3,502,827.10
Total Accumulated Depreciation	0.00	0.00	3,627,611.05	124,783.95	3,502,827.10
Governmental Activities, Capital Assets, net	5,847,652.51	0.00	-3,543,345.05	-76,029.14	2,380,336.60

* 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 FY2011	Governmental	Business-Type	Adjustments
	Activities	Activities	
Operations and Maintenance (26XX)	1,920,696.02	0.00	116,391.90
Enterprise Operations (32XX)	299,345.41	0.00	92,658.07
Unallocated	0.00	0.00	0.00
Total Depreciation for FY2011	2,220,041.43	0.00	209,049.97

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	57,923.11	0.00	6,667.12	0.00	51,255.99	0.00	51,255.99
Total Governmental Activity							
Long-Term Liabilities	57,923.11	0.00	6,667.12	0.00	51,255.99	0.00	51,255.99

* 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.