



Trustees' Financial Summary

FY2003-04

Submit ID: 0781-10220835

**43 Roosevelt County
0781 Wolf Point H S**

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 Sherri Heser

Phone #: (406) 653-2361

(Signature)

(Date)

Chair, Board of Trustees Ronald Jackson

(Signature)

(Date)

County Superintendent Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY04 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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PRC	Title	Project Type	Project Number	CFDA #
058	ERATE	LOCAL	Erate from phones	erate
068	Heritage Institute	LOCAL		
069	Safe & Drug-Free Schools	FEDERAL	03B0281461	84.186A
071	Firefighting	LOCAL		
183	State Vo Ed	STATE	2	
184	State Vo-Ag	STATE	1	
614	Jobs for Montana Graduates	STATE	1	State
673	21st Century Community Learning	FEDERAL	S287B010529	84.287
674	21st Century Community Learning	FEDERAL	S287B010529	84.287
812	Vo Ed Carl Perkins Basic Grant	FEDERAL	4307818103RR	84.048A
814	Carl D Perkins Basic Grant	FEDERAL	4307818104BG	84.048A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	232,323.00	43,641.53	142,602.99	-13,770.26
02	Taxes Receivable - Real and Personal (120-149)	23,380.89	1,197.20	1,549.64	
03	Taxes Receivable - Protested (150-159)	558.60	31.33	38.87	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				22,826.75
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	256,262.49	44,870.06	144,191.50	9,056.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	25,052.83	1,228.53	1,588.51	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	25,052.83	1,228.53	1,588.51	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	31,797.07			1,485.00
48	Fund Balance for Budget (961-970)	199,412.59	43,641.53	142,602.99	7,571.49
52	TOTAL FUND BALANCE/EQUITY	231,209.66	43,641.53	142,602.99	9,056.49
53	TOTAL LIABILITIES AND FUND BALANCE	256,262.49	44,870.06	144,191.50	9,056.49

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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)	3,904.80	160,993.14	54,929.79	14,756.46
02	Taxes Receivable - Real and Personal (120-149)	23.96			301.26
03	Taxes Receivable - Protested (150-159)	.01			7.62
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,928.77	160,993.14	56,929.79	15,065.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	23.97		34,155.18	308.88
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	23.97		34,155.18	308.88
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,904.80	160,993.14	22,774.61	14,756.46
52	TOTAL FUND BALANCE/EQUITY	3,904.80	160,993.14	22,774.61	14,756.46
53	TOTAL LIABILITIES AND FUND BALANCE	3,928.77	160,993.14	56,929.79	15,065.34

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,891.43			10,286.00
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	58,891.43			10,286.00
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)	58,891.43			10,286.00
52	TOTAL FUND BALANCE/EQUITY	58,891.43			10,286.00
53	TOTAL LIABILITIES AND FUND BALANCE	58,891.43			10,286.00

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,567,166.78	
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			1,567,166.78	
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)			26,838.46	
48	Fund Balance for Budget (961-970)			1,540,328.32	
52	TOTAL FUND BALANCE/EQUITY			1,567,166.78	
53	TOTAL LIABILITIES AND FUND BALANCE			1,567,166.78	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,640.47	10,970.04		
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	18,640.47	10,970.04		
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)				
48	Fund Balance for Budget (961-970)	18,640.47	10,970.04		
52	TOTAL FUND BALANCE/EQUITY	18,640.47	10,970.04		
53	TOTAL LIABILITIES AND FUND BALANCE	18,640.47	10,970.04		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/ PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	157.17	316,361.69		
02	Taxes Receivable - Real and Personal (120-149)		759.12		
03	Taxes Receivable - Protested (150-159)		18.49		
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	157.17	317,139.30		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		777.61		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		777.61		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	157.17	316,361.69		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	157.17	316,361.69		
53	TOTAL LIABILITIES AND FUND BALANCE	157.17	317,139.30		