



Trustees' Financial Summary

FY2007-08

Submit ID: 0781-45141077

43 Roosevelt County
0781 Wolf Point H S

**** Recalculated ****

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 not later than the 2nd Monday in September (MCA 20-9-211 & 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: Sherri L. Heser

Phone #: (406) 653-2361

(Signature)

(Date)

Chair, Board of Trustees: Ronald W. Jackson

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY08 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 #
003	State OTO Weatherization & Deferred Maintenance	STATE	003	state
005	Data Systems Support	STATE	004	
047	Bus Depreciation Transfer	LOCAL		
058	Erate	LOCAL	058	
071	Firefighting	LOCAL		
083	HS Track Renovation	LOCAL		
085	Koyakiya Peer Mediation Program	LOCAL		
086	HS Target and Recycling	LOCAL	none	
095	State OTO Energy Cost Relief and Transportation	STATE	095	State
097	State OTO Indian Education for All	STATE	097	state
104	State OTO Capital Invest & Deferred Maintenance	STATE	104	state
187	Vo Ed All Career & Tech Ed Programs	STATE	none	State
188	Vo Ed All Career & Tech Ed Programs	STATE	none	State
674	Old 21st CCLC money	LOCAL	674	
818	Vo Ed Carl Perkins Basic Grant	FEDERAL	4307818108	84.048A
827	Vo Ed Carl D Perkins-Comp	FEDERAL	4307818107RR	84.048A



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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)	244,371.68	56,519.11	253,646.87	80.92
02	Taxes Receivable - Real and Personal (120-149)	35,421.92	4,098.36	3,231.26	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				333.96
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	279,793.60	60,617.47	256,878.13	414.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	35,421.92	4,098.36	3,231.26	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	35,421.92	4,098.36	3,231.26	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	244,371.68	56,519.11	253,646.87	414.88
52	TOTAL FUND BALANCE/EQUITY	244,371.68	56,519.11	253,646.87	414.88
53	TOTAL LIABILITIES AND FUND BALANCE	279,793.60	60,617.47	256,878.13	414.88



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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)	3,025.04	161,723.03	112,881.36	12,072.94
02	Taxes Receivable - Real and Personal (120-149)	0.70			641.19
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	3,025.74	161,723.03	112,881.36	12,714.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.70			641.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.70			641.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,025.04	161,723.03	112,881.36	12,072.94
52	TOTAL FUND BALANCE/EQUITY	3,025.04	161,723.03	112,881.36	12,072.94
53	TOTAL LIABILITIES AND FUND BALANCE	3,025.74	161,723.03	112,881.36	12,714.13



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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)	70,843.41			13,877.19
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	70,843.41			13,877.19
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)	70,843.41			13,877.19
52	TOTAL FUND BALANCE/EQUITY	70,843.41			13,877.19
53	TOTAL LIABILITIES AND FUND BALANCE	70,843.41			13,877.19



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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)			1,748,103.60	
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)			11,385.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,759,488.60	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			20.95	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			20.95	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			29,603.07	
48	Fund Balance for Budget (961-970)			1,729,864.58	
52	TOTAL FUND BALANCE/EQUITY			1,759,467.65	
53	TOTAL LIABILITIES AND FUND BALANCE			1,759,488.60	



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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)	40,721.63	12,792.28		
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	40,721.63	12,792.28		
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)	40,721.63	12,792.28		
52	TOTAL FUND BALANCE/EQUITY	40,721.63	12,792.28		
53	TOTAL LIABILITIES AND FUND BALANCE	40,721.63	12,792.28		



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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)	173.17	259,082.79		
02	Taxes Receivable - Real and Personal (120-149)		755.92		
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	173.17	259,838.71		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		755.92		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		755.92		
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)	173.17	259,082.79		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	173.17	259,082.79		
53	TOTAL LIABILITIES AND FUND BALANCE	173.17	259,838.71		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (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 only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	645.36		105,164.28	
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	645.36		105,164.28	
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	645.36		105,164.28	
52	TOTAL FUND BALANCE/EQUITY	645.36		105,164.28	
53	TOTAL LIABILITIES AND FUND BALANCE	645.36		105,164.28	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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 - 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	2007 Value	2008 Value
1111 District Levy - Real Property	564,074.75	550,655.45
1112 District Levy - Personal Property	2,361.04	12,121.68
1113 District Levy - Heavy Motor Vehicles	664.96	916.20
1114 District Levy - Pers Prop/Mobile Homes	2,977.69	3,195.06
1130 Tax Title and Property Sales	2,258.46	965.46
1190 Penalties and Interest on Taxes	2,347.98	2,820.23
1310 Individual Tuition	0.00	312.48
1320 Tuition from Schl Dists Within State	0.00	1,140.80
1510 Interest Earnings	4,594.26	4,108.95
1900 Other Revenue from Local Sources	380.50	0.00
3110 Direct State Aid	810,568.79	802,426.69
3111 Quality Educator	53,066.00	84,473.66
3112 At Risk Student	12,258.38	13,252.23
3113 Indian Education For All	5,732.40	5,487.60
3114 American Indian Achievement Gap	31,400.00	33,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	49,683.40	50,648.40
3117 State Tuition for State Placement	1,116.80	1,140.80
3120 State Guaranteed Tax Base Aid	358,351.20	385,201.44
3440 State HB20/SB417 Prop Tax Reimb	1,814.12	868.93
3444 State School Block Grant	38,501.33	38,793.94
3445 State Combined Fund School Block Grant	11,061.07	11,145.13
3460 Montana Oil and Gas Tax	30,306.50	33,937.69
6100 Material Prior Period Revenue Adjustments	9,639.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,993,158.90</u>	<u>2,037,212.82</u>

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	750,339.11	703,465.49
2XX Personal Services - Employee Benefits	134,419.90	143,472.81
21XX Support Services - Students		
1XX Personal Services - Salaries	111,697.29	151,118.45
2XX Personal Services - Employee Benefits	29,026.31	27,478.01
5XX Other Purchased Services	2,283.68	182.53
6XX Supplies and Materials	1,149.33	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	24,857.52	25,618.87
2XX Personal Services - Employee Benefits	4,903.50	4,920.00
5XX Other Purchased Services	1,428.97	967.50



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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	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			1XX Personal Services - Salaries	37,671.59	39,711.98
			2XX Personal Services - Employee Benefits	6,857.68	6,886.97
			6XX Supplies and Materials	9,174.05	12,316.65
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	6,421.10	36,991.36
			2XX Personal Services - Employee Benefits	312.06	258.69
			3XX Purchased Professional and Technical Services	324.97	299.95
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	137,400.15	146,830.23
			2XX Personal Services - Employee Benefits	22,857.84	21,945.38
			6XX Supplies and Materials	231.90	24.85
25XX Support Services - Business					
			1XX Personal Services - Salaries	36,130.18	59,900.78
			2XX Personal Services - Employee Benefits	9,996.79	9,758.05
			4XX Purchased Property Services	235.63	0.00
			5XX Other Purchased Services	1,000.00	0.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	127,257.36	137,753.23
			2XX Personal Services - Employee Benefits	59,925.81	20,460.69
			810 Dues and Fees	6,353.41	6,631.56
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	16,445.52	16,892.56
			850 Interest on Debt	7,115.54	6,462.35
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	57,643.42	48,602.13
			2XX Personal Services - Employee Benefits	10,149.88	10,985.40
			5XX Other Purchased Services	2,737.90	1,295.03
			6XX Supplies and Materials	2,483.38	1,768.44
21XX Support Services - Students					
			1XX Personal Services - Salaries	47,345.49	53,952.17
			2XX Personal Services - Employee Benefits	10,179.91	10,225.44
			5XX Other Purchased Services	903.47	337.56
			6XX Supplies and Materials	2,012.54	3,414.16
365 OTO Indian Education for All					
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	15,446.60	0.00
			2XX Personal Services - Employee Benefits	91.64	0.00
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	154,664.66	155,411.05



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point H S

**** Recalculated ****

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	2007 Value	2008 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	16,322.22	11,849.62
	710 School Sponsored Extracurricular Activities				
			27XX Student Transportation Services		
			1XX Personal Services - Salaries	5,943.97	5,459.65
			2XX Personal Services - Employee Benefits	433.31	371.12
			34XX Extracurricular - Activities		
			1XX Personal Services - Salaries	8,553.23	16,677.54
			2XX Personal Services - Employee Benefits	50.36	138.66
			3XX Purchased Professional and Technical Services	1,676.65	1,100.00
			5XX Other Purchased Services	10,761.27	10,754.61
			6XX Supplies and Materials	238.35	198.95
	720 School Sponsored Athletics				
			27XX Student Transportation Services		
			1XX Personal Services - Salaries	4,424.63	3,146.44
			2XX Personal Services - Employee Benefits	364.41	221.81
			5XX Other Purchased Services	5,991.11	0.00
			35XX Extracurricular - Athletics		
			1XX Personal Services - Salaries	60,007.96	84,258.30
			2XX Personal Services - Employee Benefits	2,418.60	3,454.81
			3XX Purchased Professional and Technical Services	5,345.00	1,160.00
			4XX Purchased Property Services	15,023.17	4,966.58
			6XX Supplies and Materials	11,532.78	8,595.71
	999 Undistributed				
			61XX Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	4,192.63	5,197.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,002,755.73</u>	<u>2,023,891.44</u>



Trustees' Financial Summary

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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						231,050.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,037,212.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,023,891.44	(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)						244,371.68	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	60,002.44	72,373.58
1112 District Levy - Personal Property	193.63	1,272.63
1113 District Levy - Heavy Motor Vehicles	70.49	117.67
1114 District Levy - Pers Prop/Mobile Homes	265.99	372.80
1130 Tax Title and Property Sales	220.76	120.63
1190 Penalties and Interest on Taxes	120.41	242.42
1510 Interest Earnings	931.02	741.70
2220 County On-Schedule Trans Reimb	9,873.53	9,997.67
3210 State On-Schedule Trans Reimb	7,514.40	9,997.68
3440 State HB20/SB417 Prop Tax Reimb	194.41	114.98
3444 State School Block Grant	3,198.92	3,223.23
3460 Montana Oil and Gas Tax	2,581.72	4,099.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,167.72	102,674.41

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,345.49	3,521.81
2XX Personal Services - Employee Benefits	476.27	506.74
25XX Support Services - Business		
1XX Personal Services - Salaries	3,785.77	4,260.10
2XX Personal Services - Employee Benefits	515.03	512.03
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,605.72	19,280.59
2XX Personal Services - Employee Benefits	3,414.00	2,513.02
3XX Purchased Professional and Technical Services	0.00	37.80
4XX Purchased Property Services	7,324.66	6,911.07
5XX Other Purchased Services	35,222.59	35,677.62
6XX Supplies and Materials	11,047.65	6,877.56
8XX Other Expenditures	370.10	301.43
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	156.94	58.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	85,264.22	80,458.64



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0781 Wolf Point H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	34,303.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,674.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,458.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	56,519.11	(5)



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**** Recalculated ****

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	2007 Value	2008 Value
1111 District Levy - Real Property	33,388.02	55,760.57
1112 District Levy - Personal Property	142.92	719.49
1113 District Levy - Heavy Motor Vehicles	39.39	87.48
1114 District Levy - Pers Prop/Mobile Homes	179.33	256.04
1130 Tax Title and Property Sales	134.82	86.45
1190 Penalties and Interest on Taxes	128.97	203.23
1510 Interest Earnings	10,559.20	8,164.92
3440 State HB20/SB417 Prop Tax Reimb	107.37	88.76
3460 Montana Oil and Gas Tax	1,829.45	2,798.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,509.47	68,165.60

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	66,657.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,657.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	185,481.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,165.60	(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)	253,646.87	(5)



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**** Recalculated ****

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	2007 Value	2008 Value
1611 National School Lunch Program	29,755.73	3,538.90
1632 Daily Adult Sales	6,694.50	17,022.00
3220 State Food Services Match	1,375.97	581.10
4550 Federal Child Nutrition	235,035.78	244,096.38
5200 Sale or Compensation for Loss of Assets	2,334.15	0.00
6100 Material Prior Period Revenue Adjustments	0.00	13,161.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	275,196.13	278,400.29

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	138,107.44	56,231.82
2XX Personal Services - Employee Benefits	12,284.26	11,789.13
4XX Purchased Property Services	4,530.27	8,092.08
5XX Other Purchased Services	864.61	251.19
6XX Supplies and Materials	130,673.56	201,691.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	286,460.14	278,056.10

Schedule Of Changes Worksheet

Beginning Fund Balance	70.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	278,400.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	278,056.10	(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)	414.88	(5)



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**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	4.73	0.40
1114 District Levy - Pers Prop/Mobile Homes	0.28	0.09
1190 Penalties and Interest on Taxes	2.06	0.23
1510 Interest Earnings	213.31	106.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	220.38	107.08

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,466.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,466.87	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,917.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107.08	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	3,025.04	(5)



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**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	7,328.36	2,812.38
2240 County Retirement Distribution	216,327.51	304,792.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	223,655.87	307,605.25

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	113,490.10	117,812.53
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,754.22	24,816.59
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,743.45	8,057.42
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,483.91	5,795.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,191.17	6,354.97
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	21,710.48	21,218.39
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,578.66	10,530.47
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,609.28	19,756.24
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,430.85	2,864.04
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,308.96	7,204.23
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,134.01	8,181.24
365 OTO Indian Education for All		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,372.66	0.00
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,653.80	5,949.85
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		



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

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

PRC	Program	Function	Object	2007 Value	2008 Value
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	5,308.06	4,715.90
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	6,374.24	8,323.40
	396	State Career & Technical Ed Entitlement - Office Occupations			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	5,050.16	5,460.17
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	777.97	713.57
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	2,886.27	4,037.25
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	1,788.80	2,021.55
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	7,775.64	11,203.73
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	19,262.15	4,508.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>278,684.84</u>	<u>279,525.74</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						133,643.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						307,605.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						279,525.74 (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)						161,723.03 (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	2008 Value
005 Data Systems Support	
3680 K-12 Education Data Systems	954.80
058 Erate	
1900 Other Revenue from Local Sources	11,427.43
071 Firefighting	
1900 Other Revenue from Local Sources	0.00
6100 Material Prior Period Revenue Adjustments	5,671.05
071 Subtotal	5,671.05
083 HS Track Renovation	
1900 Other Revenue from Local Sources	500.00
6100 Material Prior Period Revenue Adjustments	1,133.00
083 Subtotal	1,633.00
085 Koyakiya Peer Mediation Program	
1900 Other Revenue from Local Sources	0.00
6100 Material Prior Period Revenue Adjustments	348.76
085 Subtotal	348.76
086 HS Target and Recycling	
1900 Other Revenue from Local Sources	137.28
6100 Material Prior Period Revenue Adjustments	217.00
086 Subtotal	354.28
097 State OTO Indian Education for All	
3650 OTO Indian Education for All	2,612.78
104 State OTO Capital Invest & Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	33,715.44
187 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	667.02
188 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	7,582.00
674 Old 21st CCLC money	
4100 Federal Miscellaneous Grants - Direct from Feds	2,075.20
818 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	27,289.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,330.76



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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	2008 Value
003 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,600.00
7XX Property and Equipment Acquisition	13,000.00
	17,600.00
058 Erate	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	39,598.49
7XX Property and Equipment Acquisition	35,543.18
	75,141.67
095 State OTO Energy Cost Relief and Transportation	
363 OTO Energy Cost Relief & Transportation	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	4,177.33
097 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	366.00
23XX Support Services - General Administration	
5XX Other Purchased Services	100.00
6XX Supplies and Materials	445.50
	911.50
187 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	667.02
188 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	4,718.93
810 Dues and Fees	175.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,197.88
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,216.81



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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	2008 Value
188 Subtotal	7,308.62
674 Old 21st CCLC money	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	1,792.80
2XX Personal Services - Employee Benefits	282.40
674 Subtotal	2,075.20
818 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,700.00
5XX Other Purchased Services	2,510.07
6XX Supplies and Materials	21,158.93
810 Dues and Fees	920.00
818 Subtotal	27,289.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	135,170.34

Schedule Of Changes Worksheet

Beginning Fund Balance	153,720.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,330.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	135,170.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	112,881.36	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 State OTO Weatherization & Deferred Maintenance	0.00	17,600.00	-17,600.00



Trustees' Financial Summary

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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
005 Data Systems Support	954.80	0.00	954.80
058 Erate	11,427.43	75,141.67	-63,714.24
071 Firefighting	5,671.05	0.00	5,671.05
083 HS Track Renovation	1,633.00	0.00	1,633.00
085 Koyakiya Peer Mediation Program	348.76	0.00	348.76
086 HS Target and Recycling	354.28	0.00	354.28
095 State OTO Energy Cost Relief and Transportation	0.00	4,177.33	-4,177.33
097 State OTO Indian Education for All	2,612.78	911.50	1,701.28
104 State OTO Capital Invest & Deferred Maintenance	33,715.44	0.00	33,715.44
187 Vo Ed All Career & Tech Ed Programs	667.02	667.02	0.00
188 Vo Ed All Career & Tech Ed Programs	7,582.00	7,308.62	273.38
674 Old 21st CCLC money	2,075.20	2,075.20	0.00
818 Vo Ed Carl Perkins Basic Grant	27,289.00	27,289.00	0.00
Total	94,330.76	135,170.34	-40,839.58



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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	2007 Value	2008 Value
1111 District Levy - Real Property	16,505.93	7,743.65
1112 District Levy - Personal Property	74.67	357.56
1113 District Levy - Heavy Motor Vehicles	19.59	14.82
1114 District Levy - Pers Prop/Mobile Homes	90.77	69.91
1130 Tax Title and Property Sales	68.22	17.72
1190 Penalties and Interest on Taxes	42.09	59.93
1510 Interest Earnings	576.60	499.90
3440 State HB20/SB417 Prop Tax Reimb	53.25	11.96
3460 Montana Oil and Gas Tax	949.69	709.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,380.81	9,485.24

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

PRC Program Function Object	2007 Value	2008 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	11,733.86	11,556.45
2XX Personal Services - Employee Benefits	1,290.32	1,016.64
5XX Other Purchased Services	997.30	836.70
6XX Supplies and Materials	3,704.15	1,262.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,725.63	14,672.68

Schedule Of Changes Worksheet

Beginning Fund Balance	17,260.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,485.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,672.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,072.94	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	2007 Value	2008 Value
1311 Driver's Education Fees	2,990.00	7,275.00
1510 Interest Earnings	3,039.44	2,571.80
3260 State Driver's Education Reimbursement	2,638.21	3,247.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,667.65	13,094.77

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	154.50	18.10
3XX Purchased Professional and Technical Services	3,894.45	3,561.50
4XX Purchased Property Services	175.90	189.28
5XX Other Purchased Services	19.40	160.00
6XX Supplies and Materials	472.60	2,411.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,716.85	6,339.98

Schedule Of Changes Worksheet

Beginning Fund Balance	64,088.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,094.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,339.98	(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)	70,843.41	(5)



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point H S

**** Recalculated ****

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	2007 Value	2008 Value
1510 Interest Earnings	356.02	213.71
5300 Operating Transfers from Other Funds	4,192.63	5,197.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,548.65	5,411.03

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,625.87
2XX Personal Services - Employee Benefits	0.00	8.97
23XX Support Services - General Administration		
1XX Personal Services - Salaries	141.54	3,879.81
2XX Personal Services - Employee Benefits	0.82	22.98
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	435.26	507.83
2XX Personal Services - Employee Benefits	31.68	34.28
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	161.74	0.00
2XX Personal Services - Employee Benefits	12.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	783.19	6,079.74



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						14,545.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,411.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,079.74 (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)						13,877.19 (5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	85,046.56	62,011.36
1900 Other Revenue from Local Sources	0.00	282.00
4820 Federal Impact Aid - Title VIII	393,180.91	597,394.47
6100 Material Prior Period Revenue Adjustments	468.57	86,530.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	478,696.04	746,218.48

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	9,035.43	44,574.25
2XX Personal Services - Employee Benefits	10,129.61	11,470.09
3XX Purchased Professional and Technical Services	1,603.20	585.00
4XX Purchased Property Services	6,406.73	2,329.54
5XX Other Purchased Services	5,604.06	11,722.51
6XX Supplies and Materials	62,390.15	46,054.55
7XX Property and Equipment Acquisition	7,240.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	12,121.80	13,553.58
2XX Personal Services - Employee Benefits	72.04	5,584.95
3XX Purchased Professional and Technical Services	22,991.04	37,911.98
5XX Other Purchased Services	21.80	36.47
6XX Supplies and Materials	3,796.45	7,845.63
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	24,721.01	28,393.76
2XX Personal Services - Employee Benefits	7,364.69	6,314.01
5XX Other Purchased Services	335.00	1,100.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	38,384.52	0.00
2XX Personal Services - Employee Benefits	4,059.00	4,879.86
3XX Purchased Professional and Technical Services	10,289.70	6,750.00
5XX Other Purchased Services	7,522.49	39,241.52
6XX Supplies and Materials	41,803.32	20,180.21
810 Dues and Fees	6,268.87	9,195.87
8XX Other Expenditures	3,826.57	4,256.06
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,698.13	0.00
2XX Personal Services - Employee Benefits	63.44	0.00
4XX Purchased Property Services	2,116.72	136.86
5XX Other Purchased Services	13,338.08	10,488.65



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			6XX Supplies and Materials	4,269.23	24,658.20
			810 Dues and Fees	496.64	405.24
		25XX Support Services - Business			
			1XX Personal Services - Salaries	26,973.44	9,762.13
			2XX Personal Services - Employee Benefits	1,167.20	1,750.66
			3XX Purchased Professional and Technical Services	33,300.30	12,862.44
			4XX Purchased Property Services	5,455.71	4,954.84
			5XX Other Purchased Services	11,914.02	18,028.28
			6XX Supplies and Materials	45,433.12	59,411.80
			810 Dues and Fees	456.97	200.22
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	9,311.44	0.00
			2XX Personal Services - Employee Benefits	1,755.63	40,811.23
			3XX Purchased Professional and Technical Services	918.47	0.00
			4XX Purchased Property Services	133,682.80	117,910.02
			5XX Other Purchased Services	17,197.65	1,168.17
			6XX Supplies and Materials	65,360.52	37,220.13
			7XX Property and Equipment Acquisition	0.00	5,793.58
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	214.94
			2XX Personal Services - Employee Benefits	0.00	13.95
			4XX Purchased Property Services	0.00	312.11
			5XX Other Purchased Services	1,250.00	0.00
	280 Special Education - Local and State				
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	2,000.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	1,251.80	478.27
			5XX Other Purchased Services	49.60	0.00
			6XX Supplies and Materials	23,058.78	10,864.84
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	10,508.13	11,054.14
			2XX Personal Services - Employee Benefits	62.33	57.55
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	9,518.57	12,345.16
			2XX Personal Services - Employee Benefits	727.12	899.00
			5XX Other Purchased Services	20,748.33	34,511.84
		35XX Extracurricular - Athletics			



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Program Function Object	2007 Value	2008 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	0.00	132.74
3XX Purchased Professional and Technical Services	0.00	4,605.00
4XX Purchased Property Services	1,080.28	8,651.36
5XX Other Purchased Services	6,113.55	12,570.82
6XX Supplies and Materials	2,507.71	6,606.88
810 Dues and Fees	3,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	751,773.19	755,860.89

Schedule Of Changes Worksheet

Beginning Fund Balance		1,751,359.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		746,218.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		755,860.89	(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	29,603.07		
Less Last Year	11,852.58		
			(4b)
		17,750.49	
			(4)
		17,750.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,759,467.65	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,626.79	1,568.92
3281 State Technology Aid	10,558.77	1,946.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,185.56	3,515.45

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	170.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	170.21

Schedule Of Changes Worksheet

Beginning Fund Balance	37,376.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,515.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	170.21	(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)	40,721.63	(5)



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**** Recalculated ****

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

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	597.22	501.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	597.22	501.31

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	12,290.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	501.31	(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)	12,792.28	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	5.33	4.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.33	4.16

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	169.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.16	(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)	173.17	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	2007 Value	2008 Value
1111 District Levy - Real Property	9,861.19	9,877.70
1112 District Levy - Personal Property	89.41	226.58
1113 District Levy - Heavy Motor Vehicles	12.05	16.23
1114 District Levy - Pers Prop/Mobile Homes	91.38	61.06
1130 Tax Title and Property Sales	56.23	16.99
1190 Penalties and Interest on Taxes	74.31	76.62
1510 Interest Earnings	12,069.13	10,376.34
3440 State HB20/SB417 Prop Tax Reimb	31.10	15.49
3460 Montana Oil and Gas Tax	1,068.34	594.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,353.14	21,261.17

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	9,649.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,649.86

Schedule Of Changes Worksheet

Beginning Fund Balance	247,471.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,261.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,649.86	(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)	259,082.79	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	26.67	22.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26.67	22.04

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	623.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22.04	(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)	645.36	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	2007 Value	2008 Value
1XXX Revenues from Student Activities	0.00	155,516.40
6100 Material Prior Period Revenue Adjustments	0.00	-70.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	155,445.57

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	167,597.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	167,597.07

Schedule Of Changes Worksheet

Beginning Fund Balance	117,315.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	155,445.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	167,597.07	(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)	105,164.28	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	36,985.67	26,375.91
XX	39X 1XXX 112	Certified Teacher Staff Salaries	148,088.46	155,411.05
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	720,053.84	697,165.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,596.64	4,851.75
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	69,581.44	79,469.54
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	1,466.87	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	37,986.96
b. Related Services Block Grant Entitlement	12,661.44
c. Total Entitlements Subject to Reversion	50,648.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	67,362.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	130,580.33
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:

The Deferred Revenue (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 FY2010 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	48,602.13	0.00	0.00	0.00	
280	1XXX	2XX	10,985.40	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,295.03	0.00	0.00	0.00	
280	1XXX	6XX	1,768.44	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	53,952.17	0.00	0.00	0.00	
280	21XX	2XX	10,225.44	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	337.56	0.00	0.00	0.00	
280	21XX	6XX	3,414.16	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	0.00	0.00	0.00	0.00	
Totals			130,580.33	0.00	0.00	0.00	130,580.33

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 FY08.



Trustees' Financial Summary

FY2007-08

Submit ID: 0781-45141077

43 Roosevelt County
0781 Wolf Point H S

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	127,268.00	0.00	0.00	0.00	127,268.00
Buildings	3,042,848.00	28,818.00	27,731.00	0.00	3,099,397.00
Machinery and Equipment	474,703.00	89,872.00	21,332.00	0.00	585,907.00
Construction in Progress	0.00	0.00	60,039.00	0.00	60,039.00
Totals at Historical Cost	3,644,819.00	118,690.00	109,102.00	0.00	3,872,611.00
Less Accumulated Depreciation For:					
Building Accum	1,174,670.00	73,542.00	65,109.00	0.00	1,313,321.00
Machinery and Equipment Accum	305,522.00	31,189.00	49,331.00	0.00	386,042.00
Total Accumulated Depreciation	1,480,192.00	104,731.00	114,440.00	0.00	1,699,363.00
Governmental Activities, Capital Assets, net	2,164,627.00	13,959.00	-5,338.00	0.00	2,173,248.00

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

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

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	6,566.00	0.00	0.00
General Administration (23XX)	3,297.00	0.00	0.00
School Administration (24XX)	5,970.00	0.00	0.00
Financial Administration (25XX)	417.00	0.00	0.00
Operations and Maintenance (26XX)	58,902.00	0.00	0.00
Transportation (27XX)	31,694.00	0.00	0.00
Food Service (31XX)	2,439.00	0.00	0.00
Extracurricular (34XX, 35XX)	5,155.00	0.00	0.00
Total Depreciation for FY2008	114,440.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2007-08

Submit ID: 0781-45141077

43 Roosevelt County
0781 Wolf Point H S

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Compensated Absences	35,795.00	0.00	0.00	0.00	35,795.00	0.00	0.00
Loans Payable	153,926.53	0.00	0.00	0.00	153,926.53	0.00	0.00
Total Governmental Activity Long-Term Liabilities	189,721.53	0.00	0.00	0.00	189,721.53	0.00	0.00

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

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