



# Trustees' Financial Summary

FY2008-09

Submit ID: 0781-85997783

43 Roosevelt County  
0781 Wolf Point H S

**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 FY09 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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
003	State OTO Weatherization & Deferred Maintenance	STATE	1	state
005	Data Systems Support	STATE	004	
047	Bus Depreciation Transfer	LOCAL		
058	Erate	LOCAL	058	
086	HS Target and Recycling	LOCAL	none	
097	State OTO Indian Education for All	STATE	097	state
188	Vo Ed All Career & Tech Ed Programs	STATE	none	State
189	Vo Ed All Career & Tech Ed Programs	STATE	none	State
819	Vo Ed Carl Perkins Basic Grant	FEDERAL	4307818109	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	275,917.98	111,479.02	26,899.36	1,433.82
02	Taxes Receivable - Real and Personal (120-149)	48,953.42	7,522.12	1,736.74	
03	Taxes Receivable - Protested (150-159)	687.56	114.18	17.66	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				659.88
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	325,558.96	119,115.32	28,653.76	2,093.70
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	49,640.98	7,636.30	1,754.40	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	49,640.98	7,636.30	1,754.40	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	275,917.98	111,479.02	26,899.36	2,093.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	275,917.98	111,479.02	26,899.36	2,093.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	325,558.96	119,115.32	28,653.76	2,093.70



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,074.31	308,033.24	84,073.30	26,173.40
02	Taxes Receivable - Real and Personal (120-149)	0.70			1,722.49
03	Taxes Receivable - Protested (150-159)				26.08
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,075.01	308,033.24	84,073.30	27,921.97
<b>LIABILITIES</b>					
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			1,748.57
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.70			1,748.57
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,074.31	308,033.24	84,073.30	26,173.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,074.31	308,033.24	84,073.30	26,173.40
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,075.01	308,033.24	84,073.30	27,921.97



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,392.24			15,707.49
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	50,392.24			15,707.49
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	50,392.24			15,707.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	50,392.24			15,707.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	50,392.24			15,707.49



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,684,901.64	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,684,901.64	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			37,298.27	
48	Fund Balance for Budget (961-970)			1,647,603.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,684,901.64	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,684,901.64	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,764.16	13,001.82		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	40,764.16	13,001.82		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	40,764.16	13,001.82		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	40,764.16	13,001.82		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	40,764.16	13,001.82		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	174.80	274,250.43		
02	Taxes Receivable - Real and Personal (120-149)		944.81		
03	Taxes Receivable - Protested (150-159)		11.98		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	174.80	275,207.22		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		956.79		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		956.79		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	174.80	274,250.43		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	174.80	274,250.43		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	174.80	275,207.22		





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## Balance Sheet

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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	655.22		96,209.21	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	655.22		96,209.21	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	655.22		96,209.21	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	655.22		96,209.21	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	655.22		96,209.21	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	2008 Value	2009 Value
1111 District Levy - Real Property	550,655.45	547,181.89
1112 District Levy - Personal Property	12,121.68	15,282.34
1113 District Levy - Heavy Motor Vehicles	916.20	2,425.23
1114 District Levy - Pers Prop/Mobile Homes	3,195.06	1,523.67
1130 Tax Title and Property Sales	965.46	111.90
1190 Penalties and Interest on Taxes	2,820.23	2,202.40
1310 Individual Tuition	312.48	0.00
1320 Tuition from Schl Dists Within State	1,140.80	18,755.20
1510 Interest Earnings	4,108.95	3,099.18
1900 Other Revenue from Local Sources	0.00	2.31
3110 Direct State Aid	802,426.69	861,043.81
3111 Quality Educator	84,473.66	86,453.64
3112 At Risk Student	13,252.23	13,844.41
3113 Indian Education For All	5,487.60	5,752.80
3114 American Indian Achievement Gap	33,600.00	36,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	50,648.40	71,530.69
3117 State Tuition for State Placement	1,140.80	0.00
3120 State Guaranteed Tax Base Aid	385,201.44	433,437.12
3444 State School Block Grant	38,793.94	39,088.77
3445 State Combined Fund School Block Grant	11,145.13	11,229.83
3460 Montana Oil and Gas Tax	33,937.69	45,852.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,036,343.89</b>	<b>2,195,617.91</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	703,465.49	720,375.57
2XX Personal Services - Employee Benefits	143,472.81	149,245.98
6XX Supplies and Materials	0.00	21,700.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	151,118.45	175,535.00
2XX Personal Services - Employee Benefits	27,478.01	35,016.79
5XX Other Purchased Services	182.53	57.33
6XX Supplies and Materials	0.00	849.69
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	25,618.87	17,259.21
2XX Personal Services - Employee Benefits	4,920.00	5,251.50
5XX Other Purchased Services	967.50	1,000.00
<b>222X Educational Media Services</b>		



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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	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>22XX Educational Media Services</b>					
			1XX Personal Services - Salaries	39,711.98	57,107.88
			2XX Personal Services - Employee Benefits	6,886.97	10,907.90
			6XX Supplies and Materials	12,316.65	8,329.18
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	36,991.36	29,034.61
			2XX Personal Services - Employee Benefits	258.69	2,954.36
			3XX Purchased Professional and Technical Services	299.95	165.99
			5XX Other Purchased Services	0.00	27,871.00
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	146,830.23	173,334.97
			2XX Personal Services - Employee Benefits	21,945.38	22,948.90
			6XX Supplies and Materials	24.85	0.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	59,900.78	66,315.87
			2XX Personal Services - Employee Benefits	9,758.05	7,985.44
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	137,753.23	47,610.39
			2XX Personal Services - Employee Benefits	20,460.69	17,923.36
			4XX Purchased Property Services	0.00	169,110.41
			810 Dues and Fees	6,631.56	1,722.41
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	0.00	55.05
<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>					
			840 Principal On Debt	16,892.56	26,027.01
			850 Interest on Debt	6,462.35	7,411.05
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	48,602.13	32,249.16
			2XX Personal Services - Employee Benefits	10,985.40	10,871.00
			5XX Other Purchased Services	1,295.03	0.00
			6XX Supplies and Materials	1,768.44	1,365.07
			810 Dues and Fees	0.00	301.00
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	53,952.17	47,618.71
			2XX Personal Services - Employee Benefits	10,225.44	9,886.14
			5XX Other Purchased Services	337.56	1,360.76
			6XX Supplies and Materials	3,414.16	1,450.42
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	155,411.05	126,341.18
			2XX Personal Services - Employee Benefits	11,849.62	15,821.39





# Trustees' Financial Summary

FY2008-09

Submit ID: 0781-85997783

43 Roosevelt County  
0781 Wolf Point H S

## 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	2008 Value	2009 Value
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>		
			1XX Personal Services - Salaries	5,459.65	5,870.86
			2XX Personal Services - Employee Benefits	371.12	420.02
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	16,677.54	1,998.33
			2XX Personal Services - Employee Benefits	138.66	106.61
			3XX Purchased Professional and Technical Services	1,100.00	1,442.00
			5XX Other Purchased Services	10,754.61	10,009.07
			6XX Supplies and Materials	198.95	241.72
	<b>720</b>	<b>School Sponsored Athletics</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>		
			1XX Personal Services - Salaries	3,146.44	102.13
			2XX Personal Services - Employee Benefits	221.81	116.78
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	84,258.30	78,866.71
			2XX Personal Services - Employee Benefits	3,454.81	3,558.19
			3XX Purchased Professional and Technical Services	1,160.00	0.00
			4XX Purchased Property Services	4,966.58	3,145.84
			6XX Supplies and Materials	8,595.71	5,858.67
	<b>999</b>	<b>Undistributed</b>			
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>		
			910 Operating Transfers to Other Funds	5,197.32	1,963.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,023,891.44</u>	<u>2,164,071.61</u>



# Trustees' Financial Summary

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43 Roosevelt County  
0781 Wolf Point HS

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						244,371.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,195,617.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,164,071.61	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						275,917.98	(5)



# Trustees' Financial Summary

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43 Roosevelt County  
0781 Wolf Point H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	72,373.58	90,331.06
1112 District Levy - Personal Property	1,272.63	2,021.55
1113 District Levy - Heavy Motor Vehicles	117.67	342.64
1114 District Levy - Pers Prop/Mobile Homes	372.80	200.33
1130 Tax Title and Property Sales	120.63	14.81
1190 Penalties and Interest on Taxes	242.42	219.77
1510 Interest Earnings	741.70	900.20
2220 County On-Schedule Trans Reimb	9,997.67	12,634.47
3210 State On-Schedule Trans Reimb	9,997.68	11,936.43
3444 State School Block Grant	3,223.23	3,247.73
3460 Montana Oil and Gas Tax	4,099.42	6,792.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	102,559.43	128,641.72

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	3,521.81	0.00
2XX Personal Services - Employee Benefits	506.74	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,260.10	0.00
2XX Personal Services - Employee Benefits	512.03	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	19,280.59	23,616.96
2XX Personal Services - Employee Benefits	2,513.02	2,509.56
3XX Purchased Professional and Technical Services	37.80	0.00
4XX Purchased Property Services	6,911.07	7,575.36
5XX Other Purchased Services	35,677.62	33,913.75
6XX Supplies and Materials	6,877.56	5,648.80
8XX Other Expenditures	301.43	417.38
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
6XX Supplies and Materials	58.87	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	80,458.64	73,681.81



# Trustees' Financial Summary

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43 Roosevelt County  
0781 Wolf Point HS

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance	56,519.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128,641.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	73,681.81	(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)	111,479.02	(5)



# Trustees' Financial Summary

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43 Roosevelt County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	55,760.57	14,558.98
1112 District Levy - Personal Property	719.49	1,560.05
1113 District Levy - Heavy Motor Vehicles	87.48	198.48
1114 District Levy - Pers Prop/Mobile Homes	256.04	154.81
1130 Tax Title and Property Sales	86.45	11.43
1190 Penalties and Interest on Taxes	203.23	138.07
1510 Interest Earnings	8,164.92	4,090.34
3460 Montana Oil and Gas Tax	2,798.66	3,040.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	68,076.84	23,752.49

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	250,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	250,500.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	253,646.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,752.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	250,500.00	(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)	26,899.36	(5)



# Trustees' Financial Summary

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43 Roosevelt County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2008 Value	2009 Value
1611 National School Lunch Program	3,538.90	1,551.23
1632 Daily Adult Sales	17,022.00	16,400.86
3220 State Food Services Match	581.10	659.88
4550 Federal Child Nutrition	244,096.38	252,221.27
6100 Material Prior Period Revenue Adjustments	13,161.91	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	278,400.29	270,833.24

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	56,231.82	149,299.05
2XX Personal Services - Employee Benefits	11,789.13	15,106.42
4XX Purchased Property Services	8,092.08	4,380.02
5XX Other Purchased Services	251.19	838.06
6XX Supplies and Materials	201,691.88	99,530.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	278,056.10	269,154.42

### Schedule Of Changes Worksheet

Beginning Fund Balance	414.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	270,833.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	269,154.42	(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)
	2,093.70	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	0.40	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.09	0.00
1190 Penalties and Interest on Taxes	0.23	0.00
1510 Interest Earnings	106.36	49.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	107.08	49.27

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,025.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.27	(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)	3,074.31	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,812.38	2,772.97
2240 County Retirement Distribution	304,792.87	412,026.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	307,605.25	414,799.94

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	117,812.53	110,178.08
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	24,816.59	28,577.09
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	8,057.42	2,687.59
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	5,795.34	8,324.96
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	6,354.97	4,369.08
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	21,218.39	25,051.26
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	10,530.47	9,382.83
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	19,756.24	21,482.65
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,864.04	3,535.39
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,204.23	8,116.60
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	8,181.24	7,066.72
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	19,307.62
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,949.85	0.00
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		





# Trustees' Financial Summary

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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	2008 Value	2009 Value
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	4,715.90	0.00
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	8,323.40	0.00
	396	State Career & Technical Ed Entitlement - Office Occupations			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	5,460.17	0.00
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	713.57	773.18
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	4,037.25	3,865.07
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	2,021.55	1,573.46
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	11,203.73	11,052.12
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	4,508.86	3,146.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>279,525.74</b>	<b>268,489.73</b>



# Trustees' Financial Summary

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43 Roosevelt County  
0781 Wolf Point HS

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						161,723.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						414,799.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						268,489.73 (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)						308,033.24 (5)



# Trustees' Financial Summary

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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	2009 Value
<b>005 Data Systems Support</b>	
3680 K-12 Education Data Systems	872.63
<b>058 Erate</b>	
1900 Other Revenue from Local Sources	23,842.62
<b>086 HS Target and Recycling</b>	
1900 Other Revenue from Local Sources	1,594.60
<b>097 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	2,748.57
<b>189 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	7,634.00
<b>819 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	28,671.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	65,363.42

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

PRC Program Function Object	2009 Value
<b>003 State OTO Weatherization &amp; Deferred Maintenance</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	21,689.55
7XX Property and Equipment Acquisition	4,703.45
<b>003 Subtotal</b>	26,393.00
<b>005 Data Systems Support</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	451.44
<b>047 Bus Depreciation Transfer</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>23XX Support Services - General Administration</b>	
7XX Property and Equipment Acquisition	6,662.65
<b>058 Erate</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>25XX Support Services - Business</b>	
6XX Supplies and Materials	17,832.86
<b>097 State OTO Indian Education for All</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	



# Trustees' Financial Summary

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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	2009 Value
<b>097 State OTO Indian Education for All</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	136.49
2XX Personal Services - Employee Benefits	21.71
5XX Other Purchased Services	2,108.43
6XX Supplies and Materials	5,859.61
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	933.43
<b>097 Subtotal</b>	9,059.67
<b>188 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	273.38
<b>189 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	481.80
6XX Supplies and Materials	4,345.68
<b>189 Subtotal</b>	4,827.48
<b>819 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	28,041.00
810 Dues and Fees	630.00
<b>819 Subtotal</b>	28,671.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	94,171.48



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						112,881.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,363.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,171.48	(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)						84,073.30	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 State OTO Weatherization & Deferred Maintenance	0.00	26,393.00	-26,393.00
005 Data Systems Support	872.63	451.44	421.19
047 Bus Depreciation Transfer	0.00	6,662.65	-6,662.65
058 Erate	23,842.62	17,832.86	6,009.76
086 HS Target and Recycling	1,594.60	0.00	1,594.60
097 State OTO Indian Education for All	2,748.57	9,059.67	-6,311.10
188 Vo Ed All Career & Tech Ed Programs	0.00	273.38	-273.38
189 Vo Ed All Career & Tech Ed Programs	7,634.00	4,827.48	2,806.52
819 Vo Ed Carl Perkins Basic Grant	28,671.00	28,671.00	0.00
<b>Total</b>	<u>65,363.42</u>	<u>94,171.48</u>	<u>-28,808.06</u>



# Trustees' Financial Summary

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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	2008 Value	2009 Value
1111 District Levy - Real Property	7,743.65	20,605.78
1112 District Levy - Personal Property	357.56	210.94
1113 District Levy - Heavy Motor Vehicles	14.82	49.91
1114 District Levy - Pers Prop/Mobile Homes	69.91	21.33
1130 Tax Title and Property Sales	17.72	1.54
1190 Penalties and Interest on Taxes	59.93	62.16
1510 Interest Earnings	499.90	211.05
3460 Montana Oil and Gas Tax	709.79	1,150.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,473.28	22,313.47

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

PRC Program Function Object	2008 Value	2009 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	11,556.45	6,769.68
2XX Personal Services - Employee Benefits	1,016.64	602.03
5XX Other Purchased Services	836.70	452.06
6XX Supplies and Materials	1,262.89	389.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,672.68	8,213.01

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,072.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,313.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,213.01	(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)	26,173.40	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0781-85997783

43 Roosevelt County  
0781 Wolf Point H S

## 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	2008 Value	2009 Value
1311 Driver's Education Fees	7,275.00	4,050.00
1510 Interest Earnings	2,571.80	989.50
3260 State Driver's Education Reimbursement	3,247.97	2,411.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13,094.77	7,451.17

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	18.10	27.04
3XX Purchased Professional and Technical Services	3,561.50	5,482.50
4XX Purchased Property Services	189.28	299.39
5XX Other Purchased Services	160.00	0.00
6XX Supplies and Materials	2,411.10	4,173.41
7XX Property and Equipment Acquisition	0.00	17,920.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,339.98	27,902.34

### Schedule Of Changes Worksheet

Beginning Fund Balance	70,843.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,451.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,902.34	(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)	50,392.24	(5)



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43 Roosevelt County  
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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	2008 Value	2009 Value
1510 Interest Earnings	213.71	174.96
5300 Operating Transfers from Other Funds	5,197.32	1,963.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,411.03	2,137.96

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,625.87	0.00
2XX Personal Services - Employee Benefits	8.97	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	3,879.81	0.00
2XX Personal Services - Employee Benefits	22.98	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	507.83	288.50
2XX Personal Services - Employee Benefits	34.28	19.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,079.74	307.66

### Schedule Of Changes Worksheet

Beginning Fund Balance	13,877.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,137.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	307.66	(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)	15,707.49	(5)





# Trustees' Financial Summary

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## 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	2008 Value	2009 Value
1510 Interest Earnings	62,011.36	26,433.20
1900 Other Revenue from Local Sources	282.00	92.14
4820 Federal Impact Aid - Title VIII	597,394.47	567,858.92
6100 Material Prior Period Revenue Adjustments	86,530.65	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>746,218.48</b>	<b>594,384.26</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	44,574.25	8,611.43
2XX Personal Services - Employee Benefits	11,470.09	2,736.14
3XX Purchased Professional and Technical Services	585.00	1,789.64
4XX Purchased Property Services	2,329.54	10,901.03
5XX Other Purchased Services	11,722.51	11,571.06
6XX Supplies and Materials	46,054.55	63,352.26
7XX Property and Equipment Acquisition	0.00	20,234.25
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	13,553.58	14,723.91
2XX Personal Services - Employee Benefits	5,584.95	0.00
3XX Purchased Professional and Technical Services	37,911.98	18,703.30
5XX Other Purchased Services	36.47	0.00
6XX Supplies and Materials	7,845.63	4,479.50
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	28,393.76	0.00
2XX Personal Services - Employee Benefits	6,314.01	0.00
5XX Other Purchased Services	1,100.00	1,491.67
6XX Supplies and Materials	0.00	16.17
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,879.86	0.00
3XX Purchased Professional and Technical Services	6,750.00	4,834.50
5XX Other Purchased Services	39,241.52	4,930.54
6XX Supplies and Materials	20,180.21	12,462.29
810 Dues and Fees	9,195.87	7,096.75
8XX Other Expenditures	4,256.06	2,286.46
<b>24XX Support Services - School Administration</b>		
4XX Purchased Property Services	136.86	0.00
5XX Other Purchased Services	10,488.65	13,409.57
6XX Supplies and Materials	24,658.20	16,273.94
810 Dues and Fees	405.24	1,551.95



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## 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	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	9,762.13	0.00
			2XX Personal Services - Employee Benefits	1,750.66	3,298.57
			3XX Purchased Professional and Technical Services	12,862.44	31,629.21
			4XX Purchased Property Services	4,954.84	3,308.79
			5XX Other Purchased Services	18,028.28	12,537.33
			6XX Supplies and Materials	59,411.80	34,136.25
			810 Dues and Fees	200.22	7.50
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	0.00	99,823.67
			2XX Personal Services - Employee Benefits	40,811.23	49,560.94
			3XX Purchased Professional and Technical Services	0.00	1,372.50
			4XX Purchased Property Services	117,910.02	15,280.85
			5XX Other Purchased Services	1,168.17	495.83
			6XX Supplies and Materials	37,220.13	62,798.31
			7XX Property and Equipment Acquisition	5,793.58	0.00
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	214.94	0.00
			2XX Personal Services - Employee Benefits	13.95	0.00
			4XX Purchased Property Services	312.11	502.98
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	0.00	22,572.06
			2XX Personal Services - Employee Benefits	0.00	4.72
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			4XX Purchased Property Services	478.27	240.00
			6XX Supplies and Materials	10,864.84	8,374.50
<b>710 School Sponsored Extracurricular Activities</b>					
<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	11,054.14	25,566.63
			2XX Personal Services - Employee Benefits	57.55	0.00
<b>720 School Sponsored Athletics</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	12,345.16	13,369.27
			2XX Personal Services - Employee Benefits	899.00	682.73
			5XX Other Purchased Services	34,511.84	38,414.40
<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	0.00	2,355.00
			2XX Personal Services - Employee Benefits	132.74	74.33
			3XX Purchased Professional and Technical Services	4,605.00	2,430.00
			4XX Purchased Property Services	8,651.36	0.00



# Trustees' Financial Summary

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43 Roosevelt County  
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## 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	2008 Value	2009 Value
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
5XX Other Purchased Services	12,570.82	1,259.65
6XX Supplies and Materials	6,606.88	11,429.53
810 Dues and Fees	5,000.00	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
6XX Supplies and Materials	0.00	13,663.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	755,860.89	676,645.47

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,759,467.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		594,384.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		676,645.47	(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	37,298.27		
Less Last Year	29,603.07		(4b)
		7,695.20	
			7,695.20 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,684,901.64	(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	2008 Value	2009 Value
1510 Interest Earnings	1,568.92	696.97
3281 State Technology Aid	1,946.53	4,488.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,515.45	5,185.68

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	170.21	5,143.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	170.21	5,143.15

### Schedule Of Changes Worksheet

Beginning Fund Balance	40,721.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,185.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,143.15	(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)	40,764.16	(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	2008 Value	2009 Value
1510 Interest Earnings	501.31	209.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	501.31	209.54

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,792.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	209.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,001.82	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	4.16	1.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4.16	1.63

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	173.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.63	(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)	174.80	(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	2008 Value	2009 Value
1111 District Levy - Real Property	9,877.70	9,585.58
1112 District Levy - Personal Property	226.58	272.26
1113 District Levy - Heavy Motor Vehicles	16.23	130.90
1114 District Levy - Pers Prop/Mobile Homes	61.06	27.49
1130 Tax Title and Property Sales	16.99	2.00
1190 Penalties and Interest on Taxes	76.62	55.21
1510 Interest Earnings	10,376.34	4,285.51
3460 Montana Oil and Gas Tax	594.16	808.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,245.68	15,167.64

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	9,649.86	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,649.86	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	259,082.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,167.64	(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)	274,250.43	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	22.04	9.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22.04	9.86

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	645.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.86	(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)	655.22	(5)





# Trustees' Financial Summary

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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	2008 Value	2009 Value
1XXX Revenues from Student Activities	155,516.40	169,365.62
6100 Material Prior Period Revenue Adjustments	-70.83	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	155,445.57	169,365.62

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	167,597.07	178,320.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	167,597.07	178,320.69

### Schedule Of Changes Worksheet

Beginning Fund Balance	105,164.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	169,365.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	178,320.69	(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)	96,209.21	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	26,375.91	29,850.06
XX	39X 1XXX 112	Certified Teacher Staff Salaries	155,411.05	126,341.18
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	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	697,165.26	677,394.94
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,851.75	16,291.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	79,469.54	97,429.77
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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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,933.40
b. Related Services Block Grant Entitlement	13,975.92
c. Total Entitlements Subject to Reversion	55,909.32

### 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)]	74,359.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	127,378.04
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 FY2011 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2008-09

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	32,249.16	0.00	0.00	22,572.06	
280	1XXX	2XX	10,871.00	0.00	0.00	4.72	
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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,365.07	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	47,618.71	0.00	0.00	0.00	
280	21XX	2XX	9,886.14	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	1,360.76	0.00	0.00	0.00	
280	21XX	6XX	1,450.42	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	
<b>Totals</b>			104,801.26	0.00	0.00	22,576.78	127,378.04

*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 FY09.



# Trustees' Financial Summary

FY2008-09

Submit ID: 0781-85997783

43 Roosevelt County  
0781 Wolf Point H S

## 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	3,099,397.00	0.00	0.00	0.00	3,099,397.00
Machinery and Equipment	585,907.00	0.00	0.00	0.00	585,907.00
Construction in Progress	60,039.00	0.00	0.00	0.00	60,039.00
Totals at Historical Cost	3,872,611.00	0.00	0.00	0.00	3,872,611.00
Less Accumulated Depreciation For:					
Building Accum	1,313,321.00	0.00	0.00	0.00	1,313,321.00
Machinery and Equipment Accum	386,042.00	0.00	0.00	0.00	386,042.00
Total Accumulated Depreciation	1,699,363.00	0.00	0.00	0.00	1,699,363.00
Governmental Activities, Capital Assets, net	2,173,248.00	0.00	0.00	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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
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Total Depreciation for FY2009

\*\*\* Has comment.



# Trustees' Financial Summary

FY2008-09

Submit ID: 0781-85997783

43 Roosevelt County  
0781 Wolf Point H S

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
<b>Governmental Activities*</b>							
Compensated Absences	35,795.00	16,517.00	0.00	0.00	52,312.00	0.00	52,312.00
Loans Payable	153,926.53	26,956.18	26,027.01	0.00	154,855.70	26,735.05	128,120.65
Total Governmental Activity Long-Term Liabilities	189,721.53	43,473.18	26,027.01	0.00	207,167.70	26,735.05	180,432.65

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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.