



Trustees' Financial Summary

FY2009-10

Submit ID: 0780-70949346

**43 Roosevelt County
0780 Wolf Point Elem**

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

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

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

Certification

Business Manager/Clerk: 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 FY10 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 #
004	Data Systems Support	STATE	004	
019	Johnson O'Malley (JOM)	FEDERAL	2008 2009	15.130
023	Roosevelt County Community Foundation Grant	LOCAL		
024	OLC grant	LOCAL		
036	Northside Computers For Education	LOCAL		
079	Southside Target and Recycling	LOCAL		
082	Northside Target and Recycling	LOCAL		
087	Rentals/fines and fees	LOCAL		
088	Alta Care Medicaid Reimb	LOCAL		
089	FP Tribes NA Parade donation	LOCAL		
096	State OTO Indian Education for All	STATE		state
103	State OTO FullTime Kindergarten Startup	STATE		state
105	Special Ed monies to be tracked	FEDERAL		
106	Public Health Emergency Preparedness	FEDERAL		93.069
120	Title VII, Indian Education	FEDERAL	S060A090453	84.060
129	Title VII, Indian Education	FEDERAL	S060A080453	84.060
140	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04307801410	84.367
160	Title IV, Part A, Safe & Drug-Free	FEDERAL	04307801610	84.186A
310	Title I, Part A, Improving Basic Programs	FEDERAL	04307803210	84.010A
321	Title I, Part A, Improvement Grants	FEDERAL	04307803310	84.010
329	Title I, Part A, Improvement Grants	FEDERAL	04307803309	84.010
330	Indian Ed for All Progressive Grant	STATE		
370	Deferred Maintenance & Energy Efficiency	STATE		NA
420	Title III Part A English Language Acquisition	FEDERAL	04307804110	84.365A
500	ARRA - IDEA Part B	FEDERAL	04307809710	84.931
510	ARRA - IDEA Preschool	FEDERAL	04307809510	84.392
560	ARRA - Title I SchoolWide	FEDERAL	04307809710	84.389A
600	Title II, Part D, Ed Technology	FEDERAL	04307806010	84.318
618	Jobs for Montana Graduates	STATE		State
660	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	04307809910	84.358B
719	State GEARUP	STATE	610-026	
770	IDEA Part B	FEDERAL	04307807710	84.027
790	IDEA Preschool	FEDERAL	04307807910	84.173A
910	Budget Amendment			



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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)	339,572.79	198,944.73	206,944.52	
02	Taxes Receivable - Real and Personal (120-149)	30,224.61	13,059.35	3,606.03	
03	Taxes Receivable - Protested (150-159)	3,573.01	1,521.52	444.74	
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	373,370.41	213,525.60	210,995.29	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	33,797.62	14,580.87	4,050.77	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	33,797.62	14,580.87	4,050.77	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	339,572.79	198,944.73	206,944.52	
52	TOTAL FUND BALANCE/EQUITY	339,572.79	198,944.73	206,944.52	
53	TOTAL LIABILITIES AND FUND BALANCE	373,370.41	213,525.60	210,995.29	



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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)	47,995.99	396,997.00	256,471.81	
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)			90,324.58	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	47,995.99	396,997.00	346,796.39	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			119,368.32	
26	Other Liabilities (690-699)			6,835.34	
35	TOTAL LIABILITIES			126,203.66	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	47,995.99	396,997.00	220,592.73	
52	TOTAL FUND BALANCE/EQUITY	47,995.99	396,997.00	220,592.73	
53	TOTAL LIABILITIES AND FUND BALANCE	47,995.99	396,997.00	346,796.39	



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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)				29,024.70
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				29,024.70
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)				29,024.70
52	TOTAL FUND BALANCE/EQUITY				29,024.70
53	TOTAL LIABILITIES AND FUND BALANCE				29,024.70



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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)			3,112,312.62	
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			3,112,312.62	
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)			7,590.05	
48	Fund Balance for Budget (961-970)			3,104,722.57	
52	TOTAL FUND BALANCE/EQUITY			3,112,312.62	
53	TOTAL LIABILITIES AND FUND BALANCE			3,112,312.62	



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,963.32	21,534.03		
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	38,963.32	21,534.03		
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)	38,963.32	21,534.03		
52	TOTAL FUND BALANCE/EQUITY	38,963.32	21,534.03		
53	TOTAL LIABILITIES AND FUND BALANCE	38,963.32	21,534.03		



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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)	33,864.95	2,301.97		
02	Taxes Receivable - Real and Personal (120-149)		5.75		
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	33,864.95	2,307.72		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5.75		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5.75		
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)	33,864.95	2,301.97		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	33,864.95	2,301.97		
53	TOTAL LIABILITIES AND FUND BALANCE	33,864.95	2,307.72		



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



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



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	80,166.96	588,705.75		
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	80,166.96	588,705.75		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	80,166.96	588,705.75		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	80,166.96	588,705.75		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	80,166.96	588,705.75		



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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)		16,703.11		
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		16,703.11		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		16,703.11		
35	TOTAL LIABILITIES		16,703.11		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		16,703.11		



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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	2009 Value	2010 Value
1111 District Levy - Real Property	234,354.21	227,744.75
1112 District Levy - Personal Property	9,593.51	18,676.60
1113 District Levy - Heavy Motor Vehicles	2,074.28	3,103.12
1114 District Levy - Pers Prop/Mobile Homes	1,098.97	3,273.29
1130 Tax Title and Property Sales	97.82	254.89
1190 Penalties and Interest on Taxes	1,603.00	1,872.29
1310 Individual Tuition	2,358.00	1,509.20
1320 Tuition from Schl Dists Within State	6,356.64	1,593.20
1510 Interest Earnings	5,807.85	684.26
1900 Other Revenue from Local Sources	488.51	0.00
1945 Fees - Users/Resale of Supplies	0.00	60.00
3110 Direct State Aid	1,354,066.70	1,299,927.68
3111 Quality Educator	223,203.71	221,813.51
3112 At Risk Student	49,597.06	0.00
3113 Indian Education For All	12,138.00	11,709.60
3114 American Indian Achievement Gap	98,600.00	93,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	192,695.45	219,090.96
3117 State Tuition for State Placement	2,289.50	0.00
3120 State Guaranteed Tax Base Aid	830,916.45	862,910.49
3444 State School Block Grant	65,366.50	65,863.29
3445 State Combined Fund School Block Grant	15,093.67	15,208.38
3460 Montana Oil and Gas Tax	38,507.80	27,702.01
3730 HB645 State Special Education Allowable Costs	0.00	4,786.59
7800 ARRA - State Fiscal Stabilization Fund	0.00	88,507.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,146,307.63	3,170,091.85

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,012,854.93	2,036,957.31
2XX Personal Services - Employee Benefits	26.59	20,540.41
5XX Other Purchased Services	565.21	5,101.83
6XX Supplies and Materials	50,995.61	9,308.87
21XX Support Services - Students		
1XX Personal Services - Salaries	69,180.61	12,177.79
222X Educational Media Services		
1XX Personal Services - Salaries	77,023.16	40,048.97
23XX Support Services - General Administration		



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	27,871.00	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	355,951.00	383,036.48
			2XX Personal Services - Employee Benefits	9,264.53	13,817.56
		26XX Operation and Maintenance of Plant Services			
			810 Dues and Fees	10,467.24	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	8,675.68	8,911.68
			850 Interest on Debt	2,470.35	1,605.01
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	313,602.27	322,978.34
			2XX Personal Services - Employee Benefits	50,854.43	42,197.26
			5XX Other Purchased Services	1,610.47	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	119,091.38	122,737.01
			2XX Personal Services - Employee Benefits	26,320.07	22,287.20
			3XX Purchased Professional and Technical Services	10,780.00	0.00
			5XX Other Purchased Services	1,364.04	813.00
			6XX Supplies and Materials	2,490.90	1,743.96
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,019.28	8,169.85
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	88,507.74
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	11,314.00	7,231.97
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	44,459.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,178,792.75	3,192,631.40



Trustees' Financial Summary

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**43 Roosevelt County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						362,112.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,170,091.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,192,631.40	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						339,572.79	(5)



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43 Roosevelt County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	203,141.47	80,886.07
1112 District Levy - Personal Property	5,608.48	16,106.41
1113 District Levy - Heavy Motor Vehicles	1,365.83	1,064.75
1114 District Levy - Pers Prop/Mobile Homes	636.67	2,275.68
1130 Tax Title and Property Sales	57.24	224.26
1190 Penalties and Interest on Taxes	677.91	900.98
1510 Interest Earnings	1,306.19	577.83
2220 County On-Schedule Trans Reimb	25,651.80	30,217.21
3210 State On-Schedule Trans Reimb	25,651.80	27,624.20
3444 State School Block Grant	6,513.00	6,562.50
3460 Montana Oil and Gas Tax	27,605.54	14,383.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	298,215.93	180,823.75

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	59,173.54	64,885.06
2XX Personal Services - Employee Benefits	5,856.66	6,973.76
4XX Purchased Property Services	15,380.71	12,132.39
5XX Other Purchased Services	68,855.49	69,328.62
6XX Supplies and Materials	12,959.41	19,248.23
8XX Other Expenditures	847.41	751.74
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,133.35	12,039.67
2XX Personal Services - Employee Benefits	689.49	857.83
6XX Supplies and Materials	634.06	1,024.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	175,530.12	187,241.79



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						205,362.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						180,823.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						187,241.79	(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)						198,944.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	9,006.41	31,263.21
1112 District Levy - Personal Property	1,536.76	339.55
1113 District Levy - Heavy Motor Vehicles	374.08	876.96
1114 District Levy - Pers Prop/Mobile Homes	174.51	237.19
1130 Tax Title and Property Sales	20.41	9.53
1190 Penalties and Interest on Taxes	407.69	138.03
1510 Interest Earnings	2,479.64	583.97
3460 Montana Oil and Gas Tax	4,060.31	2,951.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,059.81	36,400.34

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					170,544.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,400.34	(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)					206,944.52	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	791.44	157.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	791.44	157.05

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	1,120.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,120.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	47,838.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	157.05	(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)	47,995.99	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	4,812.62	1,206.02
2240 County Retirement Distribution	709,199.31	575,573.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	714,011.93	576,779.30

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	305,570.32	313,701.26
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	24,778.45	26,609.17
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,400.19	5,478.15
222X Educational Media Services		
2XX Personal Services - Employee Benefits	16,809.96	20,003.76
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,127.84	11,126.29
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	52,077.58	58,780.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	18,258.85	20,105.92
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	37,543.80	39,762.42
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,951.20	9,565.61
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	53,658.98	50,438.09
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,181.72	18,892.98
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,613.89	1,712.02
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,440.44	0.00
396 State Career & Technical Ed Entitlement - Office Occupations		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,257.33



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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	2009 Value	2010 Value
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	255.33	269.16
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	886.94	819.88
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	332.35	487.04
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	5,669.50	5,893.51
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	13,435.77
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	17,828.56	18,369.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				580,385.90	616,709.02

Schedule Of Changes Worksheet

Beginning Fund Balance					436,926.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					576,779.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					616,709.02	(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)					396,997.00	(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	2010 Value
019 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	57,139.83
079 Southside Target and Recycling	
1900 Other Revenue from Local Sources	1,618.10
087 Rentals/fines and fees	
1900 Other Revenue from Local Sources	1,857.67
088 Alta Care Medicaid Reimb	
1900 Other Revenue from Local Sources	394,080.12
106 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	6,000.00
120 Title VII, Indian Education	
4130 Title VII Indian Education	150,570.74
129 Title VII, Indian Education	
4130 Title VII Indian Education	13,321.30
140 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	138,832.00
160 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	11,873.00
310 Title I, Part A, Improving Basic Programs	
4940 Schoolwide Program	509,032.00
321 Title I, Part A, Improvement Grants	
4940 Schoolwide Program	51,929.84
329 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	30,587.88
330 Indian Ed for All Progressive Grant	
3290 State - Other State Grants	5,341.38
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	90,429.02
420 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	21,288.00
500 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	186,546.00
510 ARRA - IDEA Preschool	
7510 ARRA - IDEA Preschool	2,530.00
560 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	484,294.00
600 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	8,548.00
660 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	



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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	2010 Value
660 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	21,464.00
719 State GEARUP	
4710 GEAR UP	5,990.34
770 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	264,222.00
790 IDEA Preschool	
4570 IDEA Preschool	19,645.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,477,140.22

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

PRC Program Function Object	2010 Value
004 Data Systems Support	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,001.65
6XX Supplies and Materials	820.72
004 Subtotal	1,822.37
019 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	3,950.62
2XX Personal Services - Employee Benefits	613.48
3XX Purchased Professional and Technical Services	8,039.00
5XX Other Purchased Services	8,189.18
6XX Supplies and Materials	36,057.67
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	237.90
2XX Personal Services - Employee Benefits	51.98
019 Subtotal	57,139.83
023 Roosevelt County Community Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	37.31
024 OLC grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
120 Title VII, Indian Education	
413 Title VII Indian Education	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	114,241.01
2XX Personal Services - Employee Benefits	36,329.73
	150,570.74
120 Subtotal	
129 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	11,524.22
2XX Personal Services - Employee Benefits	1,797.08
	13,321.30
129 Subtotal	
140 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	92,881.49
2XX Personal Services - Employee Benefits	37,800.71
221X Improvement of Instruction Services	
5XX Other Purchased Services	8,150.00
	138,832.20
140 Subtotal	
160 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	8,934.37
2XX Personal Services - Employee Benefits	2,938.63
	11,873.00
160 Subtotal	
310 Title I, Part A, Improving Basic Programs	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	106,376.83
2XX Personal Services - Employee Benefits	26,945.92
6XX Supplies and Materials	166,292.25
21XX Support Services - Students	
6XX Supplies and Materials	1,287.75
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,000.00
2XX Personal Services - Employee Benefits	174.21
3XX Purchased Professional and Technical Services	135,587.72
5XX Other Purchased Services	66,367.56
6XX Supplies and Materials	5,000.00



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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	2010 Value
310 Title I, Part A, Improving Basic Programs	
310 Subtotal	509,032.24
321 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	51,929.84
329 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
21XX Support Services - Students	
6XX Supplies and Materials	11,100.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	900.00
2XX Personal Services - Employee Benefits	83.91
5XX Other Purchased Services	18,503.97
329 Subtotal	30,587.88
330 Indian Ed for All Progressive Grant	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,600.00
2XX Personal Services - Employee Benefits	117.99
5XX Other Purchased Services	2,623.39
330 Subtotal	5,341.38
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	66,638.67
6XX Supplies and Materials	9,835.39
7XX Property and Equipment Acquisition	13,954.96
370 Subtotal	90,429.02
420 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	18,294.80
2XX Personal Services - Employee Benefits	2,993.20
420 Subtotal	21,288.00
500 ARRA - IDEA Part B	
750 ARRA - IDEA, Part B	
1XXX Instruction	
6XX Supplies and Materials	176,680.91



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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	2010 Value
500 ARRA - IDEA Part B	
750 ARRA - IDEA, Part B	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	2,100.00
5XX Other Purchased Services	7,765.00
	186,545.91
500 Subtotal	
510 ARRA - IDEA Preschool	
751 ARRA - IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	2,530.00
560 ARRA - Title I SchoolWide	
756 ARRA Title I SchoolWide	
1XXX Instruction	
1XX Personal Services - Salaries	263,201.64
2XX Personal Services - Employee Benefits	82,973.64
6XX Supplies and Materials	57,186.15
21XX Support Services - Students	
6XX Supplies and Materials	3,692.85
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	53,596.91
2XX Personal Services - Employee Benefits	18,086.21
5XX Other Purchased Services	5,556.54
	484,293.94
560 Subtotal	
600 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	7,644.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	904.01
	8,548.01
600 Subtotal	
618 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	130.29
660 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	21,464.00
719 State GEARUP	
471 GEAR UP	



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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	2010 Value
719 State GEARUP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	5,169.52
2XX Personal Services - Employee Benefits	820.82
719 Subtotal	5,990.34
770 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	197,758.94
2XX Personal Services - Employee Benefits	66,463.06
770 Subtotal	264,222.00
790 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	14,067.51
2XX Personal Services - Employee Benefits	5,577.49
790 Subtotal	19,645.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,479,263.80

Schedule Of Changes Worksheet

Beginning Fund Balance	222,716.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,477,140.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,479,263.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	220,592.73	(5)



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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
004 Data Systems Support	0.00	1,822.37	-1,822.37
019 Johnson O'Malley (JOM)	57,139.83	57,139.83	0.00
023 Roosevelt County Community Foundation Grant	0.00	37.31	-37.31
024 OLC grant	0.00	985.59	-985.59
036 Northside Computers For Education	0.00	363.00	-363.00
079 Southside Target and Recycling	1,618.10	316.68	1,301.42
082 Northside Target and Recycling	0.00	115.00	-115.00
087 Rentals/fines and fees	1,857.67	0.00	1,857.67
088 Alta Care Medicaid Reimb	394,080.12	394,080.12	0.00
089 FP Tribes NA Parade donation	0.00	592.20	-592.20
096 State OTO Indian Education for All	0.00	639.70	-639.70
103 State OTO FullTime Kindergarten Startup	0.00	596.91	-596.91
106 Public Health Emergency Preparedness	6,000.00	6,000.00	0.00
120 Title VII, Indian Education	150,570.74	150,570.74	0.00
129 Title VII, Indian Education	13,321.30	13,321.30	0.00
140 Title II, Part A, Teacher/Principal Train/Recruit	138,832.00	138,832.20	-0.20
160 Title IV, Part A, Safe & Drug-Free	11,873.00	11,873.00	0.00
310 Title I, Part A, Improving Basic Programs	509,032.00	509,032.24	-0.24
321 Title I, Part A, Improvement Grants	51,929.84	51,929.84	0.00
329 Title I, Part A, Improvement Grants	30,587.88	30,587.88	0.00
330 Indian Ed for All Progressive Grant	5,341.38	5,341.38	0.00
370 Deferred Maintenance & Energy Efficiency	90,429.02	90,429.02	0.00
420 Title III Part A English Language Acquisition	21,288.00	21,288.00	0.00
500 ARRA - IDEA Part B	186,546.00	186,545.91	0.09
510 ARRA - IDEA Preschool	2,530.00	2,530.00	0.00
560 ARRA - Title I SchoolWide	484,294.00	484,293.94	0.06
600 Title II, Part D, Ed Technology	8,548.00	8,548.01	-0.01
618 Jobs for Montana Graduates	0.00	130.29	-130.29
660 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	21,464.00	21,464.00	0.00
719 State GEARUP	5,990.34	5,990.34	0.00
770 IDEA Part B	264,222.00	264,222.00	0.00
790 IDEA Preschool	19,645.00	19,645.00	0.00
Total	2,477,140.22	2,479,263.80	-2,123.58



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0780 Wolf Point Elem

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	2009 Value	2010 Value
1510 Interest Earnings	249.71	54.57
5300 Operating Transfers from Other Funds	11,314.00	7,231.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,563.71	7,286.54

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,820.58	664.61
222X Educational Media Services		
1XX Personal Services - Salaries	1,710.22	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	3,161.57
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	96.18	2,143.97
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	17.50	326.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,644.48	6,296.93

Schedule Of Changes Worksheet

Beginning Fund Balance	28,035.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,286.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,296.93	(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
Ending Fund Balance (1 + 2 - 3 + 4)	29,024.70	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	134,740.01	92,862.94
1900 Other Revenue from Local Sources	719.19	3,432.55
4820 Federal Impact Aid - Title VIII	1,685,083.97	1,332,540.24
105 Special Ed monies to be tracked		
4820 Federal Impact Aid - Title VIII	0.00	48,120.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,820,543.17	1,476,955.73

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	25,340.15	52,806.83
2XX Personal Services - Employee Benefits	419,160.39	472,430.28
4XX Purchased Property Services	29,046.30	4,763.78
5XX Other Purchased Services	9,570.85	6,118.12
6XX Supplies and Materials	147,546.86	177,226.05
7XX Property and Equipment Acquisition	8,180.90	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	95,941.84	163,998.66
2XX Personal Services - Employee Benefits	34,699.52	42,865.51
3XX Purchased Professional and Technical Services	33,400.28	27,982.67
5XX Other Purchased Services	0.00	3,305.40
6XX Supplies and Materials	3,907.72	4,113.36
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	35,041.42	35,916.44
2XX Personal Services - Employee Benefits	5,307.30	9,986.40
5XX Other Purchased Services	2,925.02	4,173.73
6XX Supplies and Materials	29.83	167.50
222X Educational Media Services		
1XX Personal Services - Salaries	34,822.45	93,473.89
2XX Personal Services - Employee Benefits	13,046.46	14,652.68
4XX Purchased Property Services	0.00	151.50
6XX Supplies and Materials	18,543.61	17,099.60
23XX Support Services - General Administration		
1XX Personal Services - Salaries	67,123.52	73,844.30
2XX Personal Services - Employee Benefits	7,922.18	8,289.71
3XX Purchased Professional and Technical Services	10,152.51	13,335.22
5XX Other Purchased Services	9,134.51	51,657.19
6XX Supplies and Materials	21,248.37	27,267.24
7XX Property and Equipment Acquisition	0.00	13,300.84



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			810 Dues and Fees	14,783.09	17,280.18
			8XX Other Expenditures	4,587.11	9,357.06
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	12,561.00
			2XX Personal Services - Employee Benefits	48,137.19	57,255.71
			4XX Purchased Property Services	121.14	430.70
			5XX Other Purchased Services	17,633.79	16,642.94
			6XX Supplies and Materials	20,555.24	17,928.03
			810 Dues and Fees	2,293.65	3,890.55
	25XX Support Services - Business				
			1XX Personal Services - Salaries	128,344.60	140,429.49
			2XX Personal Services - Employee Benefits	22,209.83	29,949.05
			3XX Purchased Professional and Technical Services	49,279.69	40,117.29
			4XX Purchased Property Services	6,717.98	6,961.67
			5XX Other Purchased Services	19,979.25	23,471.75
			6XX Supplies and Materials	93,984.22	39,486.32
			810 Dues and Fees	7.50	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	259,619.44	226,367.78
			2XX Personal Services - Employee Benefits	113,605.38	151,846.52
			3XX Purchased Professional and Technical Services	1,257.50	0.00
			4XX Purchased Property Services	228,897.13	79,851.90
			5XX Other Purchased Services	749.39	1,408.62
			6XX Supplies and Materials	87,227.07	78,404.25
			7XX Property and Equipment Acquisition	92,612.50	183.49
			810 Dues and Fees	210.88	7,441.03
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	629.87	311.26
			2XX Personal Services - Employee Benefits	33.42	22.50
			4XX Purchased Property Services	1,037.30	4,064.40
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	47,951.09	16,212.50
			2XX Personal Services - Employee Benefits	2,998.91	17,034.32
			5XX Other Purchased Services	1,342.68	1,016.28
			6XX Supplies and Materials	4,664.93	5,977.93
	21XX Support Services - Students				
			1XX Personal Services - Salaries	6,030.00	6,030.00
			2XX Personal Services - Employee Benefits	601.28	7,821.67
			3XX Purchased Professional and Technical Services	0.00	11,068.75
			5XX Other Purchased Services	0.00	128.67
			810 Dues and Fees	0.00	203.68



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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	2009 Value	2010 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,235.61	2,089.98
			4XX Purchased Property Services	0.00	830.35
			6XX Supplies and Materials	2,003.96	1,067.92
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,093.85	2,618.61
			2XX Personal Services - Employee Benefits	133.82	197.47
			5XX Other Purchased Services	927.79	1,333.86
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,862.61	5,406.84
			2XX Personal Services - Employee Benefits	26.30	31.84
			3XX Purchased Professional and Technical Services	3,350.00	1,350.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,272.44	3,373.98
			2XX Personal Services - Employee Benefits	248.53	251.43
			5XX Other Purchased Services	2,764.60	2,406.25
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	39,282.08	42,489.70
			2XX Personal Services - Employee Benefits	2,741.55	3,125.61
			3XX Purchased Professional and Technical Services	1,305.00	0.00
			5XX Other Purchased Services	1,259.65	5,140.10
			6XX Supplies and Materials	3,466.66	1,784.76
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	77,426.81	102,403.35
	105 Special Ed monies to be tracked				
		1XX Regular Education Programs - Elementary/Secondary			
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	48,120.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,458,596.30	2,574,106.24



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

Schedule Of Changes Worksheet

Beginning Fund Balance						4,222,760.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,476,955.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,574,106.24	(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	7,590.05	Less Last Year	20,887.42	(4b)		-13,297.37	
						-13,297.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,112,312.62	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	1,588.66	172.85
3281 State Technology Aid	7,741.21	3,880.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,329.87	4,052.89

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	29,776.75	7,078.20
7XX Property and Equipment Acquisition	27,886.00	2,965.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,662.75	10,043.95

Schedule Of Changes Worksheet

Beginning Fund Balance		72,840.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,052.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,043.95	(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	27,886.00		
			(4b)
		-27,886.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		38,963.32	(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	2009 Value	2010 Value
1510 Interest Earnings	347.29	69.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	347.29	69.82

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	21,464.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69.82	(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)	21,534.03	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	546.49	109.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	546.49	109.60

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	33,755.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109.60	(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)	33,864.95	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	1.98	0.00
1190 Penalties and Interest on Taxes	0.90	0.00
1510 Interest Earnings	36.12	7.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39.00	7.18

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					2,294.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7.18	(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)					2,301.97	(5)



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Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	205,610.08	187,886.99
XX	39X 1XXX 112	Certified Teacher Staff Salaries	16,019.28	8,169.85
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	12,485.25	18,294.80
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	189,211.50	197,758.94
XX	457 1XXX 112	Certified Teacher Staff Salaries	14,408.92	14,067.51
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	2,133,481.46	2,358,132.42
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	798.49	14,380.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	98,327.72	85,210.91
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	1,120.00	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	84,769.82
b. Related Services Block Grant Entitlement	28,254.72
c. Total Entitlements Subject to Reversion	113,024.54

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)]	150,322.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	578,046.89
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	322,978.34	0.00	0.00	16,212.50	
280	1XXX	2XX	42,197.26	0.00	0.00	17,034.32	
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	1,016.28	
280	1XXX	6XX	0.00	0.00	0.00	5,977.93	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	122,737.01	0.00	0.00	6,030.00	
280	21XX	2XX	22,287.20	0.00	0.00	7,821.67	
280	21XX	3XX	0.00	0.00	0.00	11,068.75	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	813.00	0.00	0.00	128.67	
280	21XX	6XX	1,743.96	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			512,756.77	0.00	0.00	65,290.12	578,046.89

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 FY10.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	127,267.00	0.00	0.00	0.00	127,267.00
Buildings	3,876,796.00	0.00	0.00	0.00	3,876,796.00
Machinery and Equipment	777,765.00	0.00	0.00	0.00	777,765.00
Totals at Historical Cost	4,781,828.00	0.00	0.00	0.00	4,781,828.00
Less Accumulated Depreciation For:					
Building Accum	1,738,669.00	0.00	0.00	0.00	1,738,669.00
Machinery and Equipment Accum	558,153.00	0.00	0.00	0.00	558,153.00
Total Accumulated Depreciation	2,296,822.00	0.00	0.00	0.00	2,296,822.00
Governmental Activities, Capital Assets, net	2,485,006.00	0.00	0.00	0.00	2,485,006.00

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2010			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	93,406.00	0.00	0.00	0.00	93,406.00	0.00	0.00
Loans Payable	51,618.57	0.00	0.00	0.00	51,618.57	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	145,024.57	0.00	0.00	0.00	145,024.57	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.