



Trustees' Financial Summary

FY2009-10

Submit ID: 0781-54373640

**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

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 #
005	Data Systems Support	STATE	004	
006	FPCC Dual Credit Class Money	LOCAL		
058	Erate	LOCAL	058	
083	HS Track Renovation	LOCAL		
086	HS Target and Recycling	LOCAL	none	
097	State OTO Indian Education for All	STATE	097	state
105	Special Ed monies that need to be tracked	FEDERAL		
106	Public Health Emergency Preparedness	FEDERAL		93.069
180	Vo Ed All Career & Tech Ed Programs	STATE		State
189	Vo Ed All Career & Tech Ed Programs	STATE	none	State
270	Grant to Pete Rising	STATE		
320	Advancing Agriculture Education Program	STATE		NA
371	Deferred Maintenance & Energy Efficiency	STATE		NA
810	Vo Ed Carl Perkins Basic Grant	FEDERAL	04307818110	84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	257,134.23	107,150.35	102,015.20	
02	Taxes Receivable - Real and Personal (120-149)	43,923.94	3,983.91	5,200.39	
03	Taxes Receivable - Protested (150-159)	7,124.32	584.74	943.67	
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	308,182.49	111,719.00	108,159.26	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	51,048.26	4,568.65	6,144.06	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	51,048.26	4,568.65	6,144.06	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	257,134.23	107,150.35	102,015.20	
52	TOTAL FUND BALANCE/EQUITY	257,134.23	107,150.35	102,015.20	
53	TOTAL LIABILITIES AND FUND BALANCE	308,182.49	111,719.00	108,159.26	



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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)	1,360.78	285,727.36	103,686.58	23,928.75
02	Taxes Receivable - Real and Personal (120-149)	0.70			814.95
03	Taxes Receivable - Protested (150-159)				117.47
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,361.48	285,727.36	103,686.58	24,861.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.70		4,740.00	932.42
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.70		4,740.00	932.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,360.78	285,727.36	98,946.58	23,928.75
52	TOTAL FUND BALANCE/EQUITY	1,360.78	285,727.36	98,946.58	23,928.75
53	TOTAL LIABILITIES AND FUND BALANCE	1,361.48	285,727.36	103,686.58	24,861.17



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,647.34			16,239.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	50,647.34			16,239.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	50,647.34			16,239.00
52	TOTAL FUND BALANCE/EQUITY	50,647.34			16,239.00
53	TOTAL LIABILITIES AND FUND BALANCE	50,647.34			16,239.00



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,286,856.88	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,286,856.88	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,987.09	
48	Fund Balance for Budget (961-970)			1,282,869.79	
52	TOTAL FUND BALANCE/EQUITY			1,286,856.88	
53	TOTAL LIABILITIES AND FUND BALANCE			1,286,856.88	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,203.99	13,044.02		
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	34,203.99	13,044.02		
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)	34,203.99	13,044.02		
52	TOTAL FUND BALANCE/EQUITY	34,203.99	13,044.02		
53	TOTAL LIABILITIES AND FUND BALANCE	34,203.99	13,044.02		



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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)	175.12	285,757.82		
02	Taxes Receivable - Real and Personal (120-149)		836.34		
03	Taxes Receivable - Protested (150-159)		132.86		
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	175.12	286,727.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		969.20		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		969.20		
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)	175.12	285,757.82		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	175.12	285,757.82		
53	TOTAL LIABILITIES AND FUND BALANCE	175.12	286,727.02		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	657.21		94,982.38	
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	657.21		94,982.38	
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	657.21		94,982.38	
52	TOTAL FUND BALANCE/EQUITY	657.21		94,982.38	
53	TOTAL LIABILITIES AND FUND BALANCE	657.21		94,982.38	



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	547,181.89	490,583.65
1112 District Levy - Personal Property	15,282.34	28,268.40
1113 District Levy - Heavy Motor Vehicles	2,425.23	3,734.10
1114 District Levy - Pers Prop/Mobile Homes	1,523.67	4,752.85
1130 Tax Title and Property Sales	111.90	343.92
1190 Penalties and Interest on Taxes	2,202.40	2,365.85
1320 Tuition from Schl Dists Within State	18,755.20	16,953.80
1510 Interest Earnings	3,099.18	448.72
1900 Other Revenue from Local Sources	2.31	0.00
1945 Fees - Users/Resale of Supplies	0.00	33.00
3110 Direct State Aid	861,043.81	795,697.98
3111 Quality Educator	86,453.64	80,984.12
3112 At Risk Student	13,844.41	0.00
3113 Indian Education For All	5,752.80	5,487.60
3114 American Indian Achievement Gap	36,800.00	35,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	71,530.69	60,697.85
3117 State Tuition for State Placement	0.00	1,207.40
3120 State Guaranteed Tax Base Aid	433,437.12	425,963.45
3444 State School Block Grant	39,088.77	39,385.84
3445 State Combined Fund School Block Grant	11,229.83	11,315.18
3460 Montana Oil and Gas Tax	45,852.72	33,747.22
3730 HB645 State Special Education Allowable Costs	0.00	2,198.79
7800 ARRA - State Fiscal Stabilization Fund	0.00	56,094.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,195,617.91	2,096,064.66

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	720,375.57	743,390.21
2XX Personal Services - Employee Benefits	149,245.98	181,092.38
6XX Supplies and Materials	21,700.00	310.86
21XX Support Services - Students		
1XX Personal Services - Salaries	175,535.00	161,370.87
2XX Personal Services - Employee Benefits	35,016.79	40,190.83
5XX Other Purchased Services	57.33	1,098.26
6XX Supplies and Materials	849.69	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	17,259.21	17,690.16
2XX Personal Services - Employee Benefits	5,251.50	8,033.40



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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				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,000.00	600.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	57,107.88	19,855.64
			2XX Personal Services - Employee Benefits	10,907.90	12,750.82
			4XX Purchased Property Services	0.00	454.50
			5XX Other Purchased Services	0.00	742.60
			6XX Supplies and Materials	8,329.18	11,089.98
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	29,034.61	26,727.87
			2XX Personal Services - Employee Benefits	2,954.36	2,775.73
			3XX Purchased Professional and Technical Services	165.99	116.59
			5XX Other Purchased Services	27,871.00	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	173,334.97	178,004.67
			2XX Personal Services - Employee Benefits	22,948.90	24,901.40
		25XX Support Services - Business			
			1XX Personal Services - Salaries	66,315.87	69,165.40
			2XX Personal Services - Employee Benefits	7,985.44	10,072.33
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	47,610.39	59,483.93
			2XX Personal Services - Employee Benefits	17,923.36	28,257.62
			4XX Purchased Property Services	169,110.41	0.00
			810 Dues and Fees	1,722.41	4,959.50
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	55.05	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	26,027.01	26,735.06
			850 Interest on Debt	7,411.05	4,815.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	32,249.16	59,473.77
			2XX Personal Services - Employee Benefits	10,871.00	12,743.29
			5XX Other Purchased Services	0.00	828.17
			6XX Supplies and Materials	1,365.07	2,859.20
			810 Dues and Fees	301.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	47,618.71	48,149.55
			2XX Personal Services - Employee Benefits	9,886.14	11,123.59
			5XX Other Purchased Services	1,360.76	683.90
			6XX Supplies and Materials	1,450.42	4,569.81
	390 State Career & Technical Ed Entitlement - Undistributed				



Trustees' Financial Summary

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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	2009 Value	2010 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	126,341.18	122,670.63
			2XX Personal Services - Employee Benefits	15,821.39	22,528.02
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,870.86	8,458.02
			2XX Personal Services - Employee Benefits	420.02	615.17
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,998.33	1,998.33
			2XX Personal Services - Employee Benefits	106.61	124.74
			3XX Purchased Professional and Technical Services	1,442.00	800.00
			5XX Other Purchased Services	10,009.07	19,269.10
			6XX Supplies and Materials	241.72	785.82
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	102.13	167.44
			2XX Personal Services - Employee Benefits	116.78	10.39
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	78,866.71	89,932.64
			2XX Personal Services - Employee Benefits	3,558.19	4,138.80
			4XX Purchased Property Services	3,145.84	3,036.14
			6XX Supplies and Materials	5,858.67	6,890.52
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	56,094.94
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,963.00	2,210.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,164,071.61	2,114,848.41



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						275,917.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,096,064.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,114,848.41	(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)						257,134.23	(5)



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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	90,331.06	36,570.94
1112 District Levy - Personal Property	2,021.55	4,545.20
1113 District Levy - Heavy Motor Vehicles	342.64	273.00
1114 District Levy - Pers Prop/Mobile Homes	200.33	643.74
1130 Tax Title and Property Sales	14.81	54.73
1190 Penalties and Interest on Taxes	219.77	254.30
1510 Interest Earnings	900.20	318.80
2220 County On-Schedule Trans Reimb	12,634.47	13,127.98
3210 State On-Schedule Trans Reimb	11,936.43	11,936.43
3444 State School Block Grant	3,247.73	3,272.41
3460 Montana Oil and Gas Tax	6,792.73	3,522.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	128,641.72	74,519.92

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	23,616.96	25,994.91
2XX Personal Services - Employee Benefits	2,509.56	3,023.74
4XX Purchased Property Services	7,575.36	5,938.29
5XX Other Purchased Services	33,913.75	34,146.86
6XX Supplies and Materials	5,648.80	9,374.54
810 Dues and Fees	0.00	370.25
8XX Other Expenditures	417.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,681.81	78,848.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						111,479.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74,519.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,848.59	(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)						107,150.35	(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	14,558.98	69,511.52
1112 District Levy - Personal Property	1,560.05	927.91
1113 District Levy - Heavy Motor Vehicles	198.48	537.21
1114 District Levy - Pers Prop/Mobile Homes	154.81	306.17
1130 Tax Title and Property Sales	11.43	11.86
1190 Penalties and Interest on Taxes	138.07	165.01
1510 Interest Earnings	4,090.34	142.67
3460 Montana Oil and Gas Tax	3,040.33	3,513.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,752.49	75,115.84

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		
7XX Property and Equipment Acquisition	250,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	250,500.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		26,899.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		75,115.84	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		102,015.20	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	0.00	129.05
1611 National School Lunch Program	1,551.23	0.00
1632 Daily Adult Sales	16,400.86	10,086.25
3220 State Food Services Match	659.88	0.00
4550 Federal Child Nutrition	252,221.27	290,366.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	270,833.24	300,581.53

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	149,299.05	152,705.05
2XX Personal Services - Employee Benefits	15,106.42	15,098.36
4XX Purchased Property Services	4,380.02	10,414.17
5XX Other Purchased Services	838.06	961.30
6XX Supplies and Materials	99,530.87	123,496.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	269,154.42	302,675.23

Schedule Of Changes Worksheet

Beginning Fund Balance		2,093.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		300,581.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		302,675.23	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(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	49.27	6.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49.27	6.47

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	0.00	1,720.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,720.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,074.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,720.00	(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)	1,360.78	(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	2,772.97	913.49
2240 County Retirement Distribution	412,026.97	265,716.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	414,799.94	266,630.25

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	110,178.08	118,806.12
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	28,577.09	26,751.11
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,687.59	2,698.13
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,324.96	8,573.65
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,369.08	4,014.11
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	25,051.26	25,926.55
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,382.83	9,902.81
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	21,482.65	21,958.86
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,535.39	3,795.16
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,116.60	8,958.88
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,066.72	7,266.71
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,307.62	18,878.93
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	773.18	1,111.17
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,865.07	4,087.17



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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
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,573.46	1,992.23
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,052.12	12,590.83
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	8,391.15
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,146.03	3,232.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				268,489.73	288,936.13

Schedule Of Changes Worksheet

Beginning Fund Balance					308,033.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					266,630.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					288,936.13	(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)					285,727.36	(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
006 FPCC Dual Credit Class Money	
1900 Other Revenue from Local Sources	411.76
058 Erate	
1900 Other Revenue from Local Sources	23,196.12
083 HS Track Renovation	
1900 Other Revenue from Local Sources	250.00
086 HS Target and Recycling	
1900 Other Revenue from Local Sources	731.03
106 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	2,500.00
180 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	6,092.00
270 Grant to Pete Rising	
1900 Other Revenue from Local Sources	500.00
320 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,000.00
371 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	32,996.38
810 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	24,409.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	92,086.29

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

PRC Program Function Object	2010 Value
005 Data Systems Support	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	493.35
6XX Supplies and Materials	309.71
005 Subtotal	803.06
058 Erate	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	7,555.00
097 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
097 State OTO Indian Education for All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	201.64
6XX Supplies and Materials	51.47
	253.11
097 Subtotal	253.11
106 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	2,500.00
	2,500.00
180 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	5,496.92
810 Dues and Fees	185.00
	5,681.92
180 Subtotal	5,681.92
189 Vo Ed All Career & Tech Ed Programs	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	967.19
	967.19
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,629.00
	1,629.00
189 Subtotal	2,596.19
270 Grant to Pete Rising	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	418.35
	418.35
371 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	21,513.78
6XX Supplies and Materials	3,703.23
7XX Property and Equipment Acquisition	7,779.37
	32,996.38
371 Subtotal	32,996.38
810 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	23,509.00
	23,509.00



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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
810 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
810 Dues and Fees	900.00
	24,409.00
810 Subtotal	
	77,213.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	

Schedule Of Changes Worksheet

Beginning Fund Balance	84,073.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,086.29 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,213.01 (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)	98,946.58 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 Data Systems Support	0.00	803.06	-803.06
006 FPCC Dual Credit Class Money	411.76	0.00	411.76
058 Erate	23,196.12	7,555.00	15,641.12
083 HS Track Renovation	250.00	0.00	250.00
086 HS Target and Recycling	731.03	0.00	731.03
097 State OTO Indian Education for All	0.00	253.11	-253.11
106 Public Health Emergency Preparedness	2,500.00	2,500.00	0.00
180 Vo Ed All Career & Tech Ed Programs	6,092.00	5,681.92	410.08
189 Vo Ed All Career & Tech Ed Programs	0.00	2,596.19	-2,596.19
270 Grant to Pete Rising	500.00	418.35	81.65
320 Advancing Agriculture Education Program	1,000.00	0.00	1,000.00



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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
371 Deferred Maintenance & Energy Efficiency	32,996.38	32,996.38	0.00
810 Vo Ed Carl Perkins Basic Grant	24,409.00	24,409.00	0.00
Total	<u>92,086.29</u>	<u>77,213.01</u>	<u>14,873.28</u>



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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	2009 Value	2010 Value
1111 District Levy - Real Property	20,605.78	7,178.19
1112 District Levy - Personal Property	210.94	1,028.47
1113 District Levy - Heavy Motor Vehicles	49.91	53.03
1114 District Levy - Pers Prop/Mobile Homes	21.33	143.06
1130 Tax Title and Property Sales	1.54	12.43
1190 Penalties and Interest on Taxes	62.16	68.81
1510 Interest Earnings	211.05	81.22
3460 Montana Oil and Gas Tax	1,150.76	748.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,313.47	9,313.71

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

PRC Program Function Object	2009 Value	2010 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	6,769.68	9,760.98
2XX Personal Services - Employee Benefits	602.03	1,084.16
5XX Other Purchased Services	452.06	38.50
6XX Supplies and Materials	389.24	674.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,213.01	11,558.36

Schedule Of Changes Worksheet

Beginning Fund Balance	26,173.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,313.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,558.36	(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)
	23,928.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2009 Value	2010 Value
1311 Driver's Education Fees	4,050.00	4,300.00
1510 Interest Earnings	989.50	138.06
3260 State Driver's Education Reimbursement	2,411.67	2,628.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,451.17	7,066.44

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	0.00	3,391.50
2XX Personal Services - Employee Benefits	27.04	31.53
3XX Purchased Professional and Technical Services	5,482.50	1,963.50
4XX Purchased Property Services	299.39	96.90
5XX Other Purchased Services	0.00	575.94
6XX Supplies and Materials	4,173.41	751.97
7XX Property and Equipment Acquisition	17,920.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,902.34	6,811.34

Schedule Of Changes Worksheet

Beginning Fund Balance	50,392.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,066.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,811.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,647.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	174.96	31.00
5300 Operating Transfers from Other Funds	1,963.00	2,210.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,137.96	2,241.82

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	288.50	546.51
2XX Personal Services - Employee Benefits	19.16	39.52
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,117.70
2XX Personal Services - Employee Benefits	0.00	6.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	307.66	1,710.31

Schedule Of Changes Worksheet

Beginning Fund Balance		15,707.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,241.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,710.31	(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)		16,239.00	(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	26,433.20	3,124.84
1900 Other Revenue from Local Sources	92.14	1,080.45
4820 Federal Impact Aid - Title VIII	567,858.92	451,633.83
105 Special Ed monies that need to be tracked		
4820 Federal Impact Aid - Title VIII	0.00	21,231.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	594,384.26	477,070.12

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	8,611.43	39,369.87
2XX Personal Services - Employee Benefits	2,736.14	3,296.16
3XX Purchased Professional and Technical Services	1,789.64	3,472.26
4XX Purchased Property Services	10,901.03	7,862.24
5XX Other Purchased Services	11,571.06	9,691.66
6XX Supplies and Materials	63,352.26	64,675.07
7XX Property and Equipment Acquisition	20,234.25	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	14,723.91	14,191.70
3XX Purchased Professional and Technical Services	18,703.30	21,908.31
5XX Other Purchased Services	0.00	852.35
6XX Supplies and Materials	4,479.50	2,382.62
221X Improvement of Instruction Services		
5XX Other Purchased Services	1,491.67	678.52
6XX Supplies and Materials	16.17	82.50
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	38,768.85
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	4,834.50	6,451.50
5XX Other Purchased Services	4,930.54	25,533.17
6XX Supplies and Materials	12,462.29	15,274.48
7XX Property and Equipment Acquisition	0.00	6,551.16
810 Dues and Fees	7,096.75	8,485.83
8XX Other Expenditures	2,286.46	4,608.69
24XX Support Services - School Administration		
4XX Purchased Property Services	0.00	676.32
5XX Other Purchased Services	13,409.57	14,302.30
6XX Supplies and Materials	16,273.94	10,561.02
810 Dues and Fees	1,551.95	1,677.67



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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				
	25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	3,298.57	4,678.74
			3XX Purchased Professional and Technical Services	31,629.21	20,661.03
			4XX Purchased Property Services	3,308.79	3,428.87
			5XX Other Purchased Services	12,537.33	11,886.81
			6XX Supplies and Materials	34,136.25	20,331.81
			810 Dues and Fees	7.50	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	99,823.67	72,552.90
			2XX Personal Services - Employee Benefits	49,560.94	58,759.27
			3XX Purchased Professional and Technical Services	1,372.50	0.00
			440 Bldg & Grounds Repair and Main Services	0.00	115,003.37
			4XX Purchased Property Services	15,280.85	0.00
			5XX Other Purchased Services	495.83	693.78
			6XX Supplies and Materials	62,798.31	55,557.94
	27XX Student Transportation Services				
			4XX Purchased Property Services	502.98	1,898.54
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	22,572.06	0.00
			2XX Personal Services - Employee Benefits	4.72	0.00
	21XX Support Services - Students				
			810 Dues and Fees	0.00	100.32
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			4XX Purchased Property Services	240.00	0.00
			6XX Supplies and Materials	8,374.50	7,115.70
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	25,566.63	26,167.94
			2XX Personal Services - Employee Benefits	0.00	14.57
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	13,369.27	15,272.46
			2XX Personal Services - Employee Benefits	682.73	1,137.77
			5XX Other Purchased Services	38,414.40	46,620.78
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	2,355.00	5,139.92
			2XX Personal Services - Employee Benefits	74.33	29.23
			3XX Purchased Professional and Technical Services	2,430.00	460.00
			4XX Purchased Property Services	0.00	3,700.38
			5XX Other Purchased Services	1,259.65	2,641.10



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	11,429.53	10,822.70
			810 Dues and Fees	0.00	8,770.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	13,663.56	25,772.52
105	Special Ed monies that need to be tracked				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	0.00	21,231.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				676,645.47	841,803.70

Schedule Of Changes Worksheet

Beginning Fund Balance					1,684,901.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					477,070.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					841,803.70	(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	3,987.09	Less Last Year	37,298.27	(4b)	-33,311.18	
					-33,311.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,286,856.88	(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	696.97	127.34
3281 State Technology Aid	4,488.71	2,209.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,185.68	2,337.08

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	5,143.15	0.00
7XX Property and Equipment Acquisition	0.00	8,897.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,143.15	8,897.25

Schedule Of Changes Worksheet

Beginning Fund Balance	40,764.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,337.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,897.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,203.99	(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	209.54	42.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	209.54	42.20

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	13,001.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.20	(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)	13,044.02	(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	1.63	0.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.63	0.32

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	174.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.32	(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)	175.12	(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	9,585.58	9,260.32
1112 District Levy - Personal Property	272.26	494.85
1113 District Levy - Heavy Motor Vehicles	130.90	70.08
1114 District Levy - Pers Prop/Mobile Homes	27.49	84.99
1130 Tax Title and Property Sales	2.00	6.03
1190 Penalties and Interest on Taxes	55.21	68.28
1510 Interest Earnings	4,285.51	904.47
3460 Montana Oil and Gas Tax	808.69	618.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,167.64	11,507.39

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		274,250.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,507.39	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		285,757.82	(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	2009 Value	2010 Value
1510 Interest Earnings	9.86	1.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9.86	1.99

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	655.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.99	(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)	657.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	0.00	181,518.86
1XXX Revenues from Student Activities	169,365.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	169,365.62	181,518.86

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	178,320.69	182,745.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	178,320.69	182,745.69

Schedule Of Changes Worksheet

Beginning Fund Balance	96,209.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,518.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	182,745.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	94,982.38	(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	29,850.06	34,728.73
XX	39X 1XXX 112	Certified Teacher Staff Salaries	126,341.18	122,670.63
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	677,394.94	769,213.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,291.86	5,537.21
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	97,429.77	83,839.65
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	1,720.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	38,940.20
b. Related Services Block Grant Entitlement	12,979.20
c. Total Entitlements Subject to Reversion	51,919.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	69,052.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	140,431.28
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	59,473.77	0.00	0.00	0.00	
280	1XXX	2XX	12,743.29	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	828.17	0.00	0.00	0.00	
280	1XXX	6XX	2,859.20	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	48,149.55	0.00	0.00	0.00	
280	21XX	2XX	11,123.59	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	683.90	0.00	0.00	0.00	
280	21XX	6XX	4,569.81	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			140,431.28	0.00	0.00	0.00	140,431.28

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	127,268.00	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.

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

Total Depreciation for FY2010

*** Has comment.



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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	52,312.00	0.00	0.00	0.00	52,312.00	0.00	0.00
Loans Payable	154,855.70	0.00	0.00	0.00	154,855.70	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	207,167.70	0.00	0.00	0.00	207,167.70	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.