



Trustees' Financial Summary

FY2010-11

Submit ID: 0780-29478033

**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 no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Cheri Nygard

Phone #: (406) 653-1200

(Signature)

(Date)

Chair, Board of Trustees: Martin DeWitt

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY11 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 #
009	ARRA - Impact Aid School Construction Formula	FEDERAL	S404A090099	84.404
010	Academic Achievement Award	FEDERAL		84.404A
019	Johnson O'Malley (JOM)	FEDERAL	2008 2009	15.130
026	Ceridian unused money	LOCAL		
079	Southside Target and Recycling	LOCAL		
087	Rentals/fines and fees	LOCAL		
088	Alta Care Medicaid Reimb	LOCAL		
102	State OTO Capital Invest & Deferred Maintenance	STATE		state
105	Special Ed monies to be tracked	FEDERAL		
121	Title VII, Indian Education	FEDERAL	S060A0100453	84.060
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4307801411	84.367
310	Title I, Part A, Improving Basic Programs	FEDERAL	04307803210	84.010A
311	Title I Improving Basic Programs	FEDERAL	04307803211	84.010A
321	Title I, Part A, Improvement Grants	FEDERAL	04307803310	84.010
370	Deferred Maintenance & Energy Efficiency	STATE		NA
421	Title III Part A English Language Acquisition	FEDERAL	04307804111	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
601	Title II, Part D, Ed Technology	FEDERAL	04307806011	84.318
611	Jobs for Montana Graduates	STATE		State
661	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	04307809911	84.358B
711	GEAR UP	FEDERAL		84.334
771	IDEA Part B	FEDERAL	04307807711	84.027
791	IDEA Preschool	FEDERAL	04307807911	84.173A



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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)	435,176.20	121,939.41	230,631.60	
02	Taxes Receivable - Real and Personal (120-149)	26,338.14	5,488.28	3,490.45	
03	Taxes Receivable - Protested (150-159)	5,067.08	1,702.01	653.92	
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	466,581.42	129,129.70	234,775.97	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	31,405.22	7,190.29	4,144.37	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	31,405.22	7,190.29	4,144.37	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	39,711.55			
48	Fund Balance for Budget (961-970)	395,464.65	121,939.41	230,631.60	
52	TOTAL FUND BALANCE/EQUITY	435,176.20	121,939.41	230,631.60	
53	TOTAL LIABILITIES AND FUND BALANCE	466,581.42	129,129.70	234,775.97	



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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)	48,142.45	350,067.13	241,858.58	
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)			29,615.44	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	48,142.45	350,067.13	271,474.02	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			126.90	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			81,793.14	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			81,920.04	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			340.00	
48	Fund Balance for Budget (961-970)	48,142.45	350,067.13	189,213.98	
52	TOTAL FUND BALANCE/EQUITY	48,142.45	350,067.13	189,553.98	
53	TOTAL LIABILITIES AND FUND BALANCE	48,142.45	350,067.13	271,474.02	



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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)				27,824.59
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				27,824.59
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)				27,824.59
52	TOTAL FUND BALANCE/EQUITY				27,824.59
53	TOTAL LIABILITIES AND FUND BALANCE				27,824.59



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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)			1,669,937.35	
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			1,669,937.35	
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)			1,103.53	
48	Fund Balance for Budget (961-970)			1,668,833.82	
52	TOTAL FUND BALANCE/EQUITY			1,669,937.35	
53	TOTAL LIABILITIES AND FUND BALANCE			1,669,937.35	



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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)	33,615.75	21,599.71		
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	33,615.75	21,599.71		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,268.77			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	23,346.98	21,599.71		
52	TOTAL FUND BALANCE/EQUITY	33,615.75	21,599.71		
53	TOTAL LIABILITIES AND FUND BALANCE	33,615.75	21,599.71		



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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)	33,967.28	2,308.71		
02	Taxes Receivable - Real and Personal (120-149)		0.52		
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	33,967.28	2,309.23		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		0.52		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		0.52		
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)	33,967.28	2,308.71		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	33,967.28	2,308.71		
53	TOTAL LIABILITIES AND FUND BALANCE	33,967.28	2,309.23		



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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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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)	432,811.60	195,306.89		
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	432,811.60	195,306.89		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	432,811.60	195,306.89		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	432,811.60	195,306.89		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	432,811.60	195,306.89		



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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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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	2010 Value	2011 Value
1111 District Levy - Real Property	227,744.75	265,308.17
1112 District Levy - Personal Property	18,676.60	10,698.34
1113 District Levy - Heavy Motor Vehicles	3,103.12	2,427.28
1114 District Levy - Pers Prop/Mobile Homes	3,273.29	2,240.44
1130 Tax Title and Property Sales	254.89	320.87
1190 Penalties and Interest on Taxes	1,872.29	2,447.70
1310 Individual Tuition	1,509.20	2,102.46
1320 Tuition from Schl Dists Within State	1,593.20	10,788.80
1510 Interest Earnings	684.26	1,108.52
1900 Other Revenue from Local Sources	0.00	941.73
1945 Fees - Users/Resale of Supplies	60.00	0.00
3110 Direct State Aid	1,299,927.68	1,241,127.27
3111 Quality Educator	221,813.51	245,763.18
3113 Indian Education For All	11,709.60	12,729.60
3114 American Indian Achievement Gap	93,800.00	104,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	219,090.96	264,263.89
3120 State Guaranteed Tax Base Aid	862,910.49	1,028,980.25
3444 State School Block Grant	65,863.29	66,363.85
3445 State Combined Fund School Block Grant	15,208.38	15,323.96
3460 Montana Oil and Gas Tax	27,702.01	39,928.87
3730 HB645 State Special Education Allowable Costs	4,786.59	5,300.30
7800 ARRA - State Fiscal Stabilization Fund	88,507.74	140,045.70
7810 Education Jobs Fund	0.00	117,060.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,170,091.85	3,579,271.98

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,036,957.31	2,122,619.19
2XX Personal Services - Employee Benefits	20,540.41	3,641.41
5XX Other Purchased Services	5,101.83	6,114.72
6XX Supplies and Materials	9,308.87	85,043.56
7XX Property and Equipment Acquisition	0.00	15,015.00
21XX Support Services - Students		
1XX Personal Services - Salaries	12,177.79	0.00
3XX Purchased Professional and Technical Services	0.00	10,999.68
222X Educational Media Services		
1XX Personal Services - Salaries	40,048.97	0.00



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	383,036.48	303,553.77
			2XX Personal Services - Employee Benefits	13,817.56	2,284.58
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	0.00	34,044.70
			6XX Supplies and Materials	0.00	53,694.34
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	0.00	19,463.50
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	8,911.68	9,153.92
			850 Interest on Debt	1,605.01	788.05
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	322,978.34	279,905.48
			2XX Personal Services - Employee Benefits	42,197.26	49,761.23
	21XX Support Services - Students				
			1XX Personal Services - Salaries	122,737.01	190,492.05
			2XX Personal Services - Employee Benefits	22,287.20	29,095.03
			3XX Purchased Professional and Technical Services	0.00	11,862.50
			5XX Other Purchased Services	813.00	385.22
			6XX Supplies and Materials	1,743.96	1,306.45
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	8,169.85	27,682.10
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	88,507.74	140,045.70
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	117,060.80
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	7,231.97	9,367.14
910	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	44,459.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,192,631.40</u>	<u>3,523,380.12</u>



Trustees' Financial Summary

FY2010-11

Submit ID: 0780-29478033

43 Roosevelt County
0780 Wolf Point Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						339,572.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,579,271.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,523,380.12	(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	39,711.55	Less Last Year	0.00	(4b)		39,711.55	
						39,711.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						435,176.20	(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	2010 Value	2011 Value
1111 District Levy - Real Property	80,886.07	35,958.44
1112 District Levy - Personal Property	16,106.41	3,681.43
1113 District Levy - Heavy Motor Vehicles	1,064.75	294.63
1114 District Levy - Pers Prop/Mobile Homes	2,275.68	517.50
1130 Tax Title and Property Sales	224.26	86.75
1190 Penalties and Interest on Taxes	900.98	1,030.78
1510 Interest Earnings	577.83	437.93
2220 County On-Schedule Trans Reimb	30,217.21	30,222.02
3210 State On-Schedule Trans Reimb	27,624.20	23,170.84
3444 State School Block Grant	6,562.50	6,612.38
3460 Montana Oil and Gas Tax	14,383.86	9,013.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	180,823.75	111,025.86

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	64,885.06	64,040.47
2XX Personal Services - Employee Benefits	6,973.76	14,402.04
3XX Purchased Professional and Technical Services	0.00	57.91
4XX Purchased Property Services	12,132.39	9,323.93
5XX Other Purchased Services	69,328.62	69,834.09
6XX Supplies and Materials	19,248.23	16,484.93
8XX Other Expenditures	751.74	1,181.91
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	12,039.67	11,365.58
2XX Personal Services - Employee Benefits	857.83	669.07
6XX Supplies and Materials	1,024.49	671.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	187,241.79	188,031.18



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						198,944.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,025.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						188,031.18	(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)						121,939.41	(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	2010 Value	2011 Value
1111 District Levy - Real Property	31,263.21	36,795.06
1112 District Levy - Personal Property	339.55	1,482.51
1113 District Levy - Heavy Motor Vehicles	876.96	339.77
1114 District Levy - Pers Prop/Mobile Homes	237.19	308.93
1130 Tax Title and Property Sales	9.53	73.17
1190 Penalties and Interest on Taxes	138.03	217.96
1510 Interest Earnings	583.97	648.47
3460 Montana Oil and Gas Tax	2,951.90	5,596.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,400.34	45,462.08

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	21,775.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	21,775.00

Schedule Of Changes Worksheet

Beginning Fund Balance	206,944.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,462.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,775.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	230,631.60	(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	2010 Value	2011 Value
1510 Interest Earnings	157.05	146.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157.05	146.46

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	47,995.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146.46	(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)	48,142.45	(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	2010 Value	2011 Value
1510 Interest Earnings	1,206.02	1,033.04
2240 County Retirement Distribution	575,573.28	615,503.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	576,779.30	616,536.04

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	313,701.26	365,045.15
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	26,609.17	26,792.66
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,478.15	5,637.06
222X Educational Media Services		
2XX Personal Services - Employee Benefits	20,003.76	22,756.50
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,126.29	11,356.36
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	58,780.78	64,104.60
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	20,105.92	21,383.32
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	39,762.42	40,119.26
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,565.61	9,449.18
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	50,438.09	41,490.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,892.98	25,515.63
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,712.02	1,672.72
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,875.14
396 State Career & Technical Ed Entitlement - Office Occupations		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,257.33	0.00



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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	2010 Value	2011 Value
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	269.16	149.60
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	819.88	797.12
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	487.04	319.34
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,893.51	3,804.07
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	13,435.77	0.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	18,369.88	19,198.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				616,709.02	663,465.91

Schedule Of Changes Worksheet

Beginning Fund Balance					396,997.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					616,536.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					663,465.91	(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)					350,067.13	(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	2011 Value
009 ARRA - Impact Aid School Construction Formula	
4821 Impact Aid Discretionary Construction	807.00
7600 ARRA - Impact Aid, Formula Construction	34,088.00
009 Subtotal	34,895.00
010 Academic Achievement Award	
4650 Federal Miscellaneous Grants from OPI	4,000.00
019 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	47,722.68
026 Ceridian unused money	
6100 Material Prior Period Revenue Adjustments	-2,331.74
079 Southside Target and Recycling	
1900 Other Revenue from Local Sources	2,027.51
087 Rentals/fines and fees	
1900 Other Revenue from Local Sources	1,506.20
088 Alta Care Medicaid Reimb	
1900 Other Revenue from Local Sources	430,311.79
121 Title VII, Indian Education	
4130 Title VII Indian Education	158,837.00
141 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	139,102.00
310 Title I, Part A, Improving Basic Programs	
4940 Schoolwide Program	17,791.00
311 Title I Improving Basic Programs	
4940 Schoolwide Program	442,838.00
321 Title I, Part A, Improvement Grants	
4940 Schoolwide Program	13,702.16
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	24,414.33
421 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	39,611.00
500 ARRA - IDEA Part B	
7500 ARRA - IDEA, Part B	50,810.00
510 ARRA - IDEA Preschool	
7510 ARRA - IDEA Preschool	5,279.00
560 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	76,148.00
601 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	4,503.00
611 Jobs for Montana Graduates	



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
611 Jobs for Montana Graduates	
3290 State - Other State Grants	3,500.00
661 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	10,316.00
711 GEAR UP	
4710 GEAR UP	22,656.19
771 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	283,684.10
791 IDEA Preschool	
4570 IDEA Preschool	32,914.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,844,237.22

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

PRC Program Function Object	2011 Value
009 ARRA - Impact Aid School Construction Formula	
760 ARRA - Impact Aid, Formula Construction	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	82,804.00
010 Academic Achievement Award	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	431.09
221X Improvement of Instruction Services	
6XX Supplies and Materials	1,000.00
010 Subtotal	1,431.09
019 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	1,554.98
2XX Personal Services - Employee Benefits	309.84
5XX Other Purchased Services	1,565.31
6XX Supplies and Materials	44,292.55
019 Subtotal	47,722.68
079 Southside Target and Recycling	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,039.58



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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	2011 Value
079 Southside Target and Recycling	
1XX Regular Education Programs - Elementary/Secondary	
088 Alta Care Medicaid Reimb	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	430,311.79
102 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,024.87
121 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	33,168.63
2XX Personal Services - Employee Benefits	5,081.76
6XX Supplies and Materials	34,270.21
21XX Support Services - Students	
1XX Personal Services - Salaries	64,135.63
2XX Personal Services - Employee Benefits	22,180.77
121 Subtotal	158,837.00
141 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	95,014.75
2XX Personal Services - Employee Benefits	44,087.25
141 Subtotal	139,102.00
310 Title I, Part A, Improving Basic Programs	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	15,355.89
2XX Personal Services - Employee Benefits	2,434.69
310 Subtotal	17,790.58
311 Title I Improving Basic Programs	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	209,989.13
2XX Personal Services - Employee Benefits	80,683.81
6XX Supplies and Materials	65,139.50
21XX Support Services - Students	
6XX Supplies and Materials	566.93



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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	2011 Value
311 Title I Improving Basic Programs	
494 Schoolwide Program	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	6,659.49
2XX Personal Services - Employee Benefits	4,507.00
3XX Purchased Professional and Technical Services	57,539.73
5XX Other Purchased Services	17,678.84
6XX Supplies and Materials	73.26
311 Subtotal	442,837.69
321 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	3,348.50
2XX Personal Services - Employee Benefits	451.99
5XX Other Purchased Services	1,037.69
6XX Supplies and Materials	7,506.45
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,358.53
321 Subtotal	13,703.16
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	9,530.00
421 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
1XX Personal Services - Salaries	29,684.11
2XX Personal Services - Employee Benefits	8,601.31
5XX Other Purchased Services	1,325.58
421 Subtotal	39,611.00
500 ARRA - IDEA Part B	
750 ARRA - IDEA, Part B	
1XXX Instruction	
6XX Supplies and Materials	50,810.09
510 ARRA - IDEA Preschool	
751 ARRA - IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	3,624.61
5XX Other Purchased Services	1,654.39



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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	2011 Value
		510 Subtotal		5,279.00
560	ARRA - Title I SchoolWide			
	756 ARRA Title I SchoolWide			
		1XXX Instruction		
		6XX Supplies and Materials		46,180.38
		21XX Support Services - Students		
		6XX Supplies and Materials		1,938.70
		221X Improvement of Instruction Services		
		3XX Purchased Professional and Technical Services		19,704.97
		5XX Other Purchased Services		6,002.09
		6XX Supplies and Materials		2,316.87
		560 Subtotal		76,143.01
601	Title II, Part D, Ed Technology			
	431 Title II, Part D, Educational Technology			
		1XXX Instruction		
		6XX Supplies and Materials		2,218.00
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		1,600.00
		2XX Personal Services - Employee Benefits		243.94
		5XX Other Purchased Services		441.05
		601 Subtotal		4,502.99
611	Jobs for Montana Graduates			
	329 State Miscellaneous Grants			
		1XXX Instruction		
		1XX Personal Services - Salaries		432.20
		2XX Personal Services - Employee Benefits		66.72
		6XX Supplies and Materials		1,726.12
		611 Subtotal		2,225.04
661	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)			
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX Instruction		
		1XX Personal Services - Salaries		5,763.60
		2XX Personal Services - Employee Benefits		909.06
		6XX Supplies and Materials		3,643.45
		661 Subtotal		10,316.11
711	GEAR UP			
	471 GEAR UP			
		1XXX Instruction		
		1XX Personal Services - Salaries		3,621.70



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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	2011 Value
711	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	570.12
			5XX Other Purchased Services	7,611.58
			6XX Supplies and Materials	11,192.79
			711 Subtotal	<hr/> 22,996.19
771	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	205,997.00
			2XX Personal Services - Employee Benefits	77,687.10
			771 Subtotal	<hr/> 283,684.10
791	IDEA Preschool			
	457	IDEA Preschool		
		1XXX	Instruction	
			1XX Personal Services - Salaries	22,816.66
			2XX Personal Services - Employee Benefits	10,097.34
			791 Subtotal	<hr/> 32,914.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<hr/> <hr/> 1,875,615.97

Schedule Of Changes Worksheet

Beginning Fund Balance	220,592.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,844,237.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,875,615.97	(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	340.00	
Less Last Year	0.00	(4b)
		340.00
		340.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	189,553.98	(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
009 ARRA - Impact Aid School Construction Formula	34,895.00	82,804.00	-47,909.00
010 Academic Achievement Award	4,000.00	1,431.09	2,568.91
019 Johnson O'Malley (JOM)	47,722.68	47,722.68	0.00
026 Ceridian unused money	-2,331.74	0.00	-2,331.74
079 Southside Target and Recycling	2,027.51	1,039.58	987.93
087 Rentals/fines and fees	1,506.20	0.00	1,506.20
088 Alta Care Medicaid Reimb	430,311.79	430,311.79	0.00
102 State OTO Capital Invest & Deferred Maintenance	0.00	2,024.87	-2,024.87
121 Title VII, Indian Education	158,837.00	158,837.00	0.00
141 Title II, Part A, Teacher/Principal Train/Recruit	139,102.00	139,102.00	0.00
310 Title I, Part A, Improving Basic Programs	17,791.00	17,790.58	0.42
311 Title I Improving Basic Programs	442,838.00	442,837.69	0.31
321 Title I, Part A, Improvement Grants	13,702.16	13,703.16	-1.00
370 Deferred Maintenance & Energy Efficiency	24,414.33	9,530.00	14,884.33
421 Title III Part A English Language Acquisition	39,611.00	39,611.00	0.00
500 ARRA - IDEA Part B	50,810.00	50,810.09	-0.09
510 ARRA - IDEA Preschool	5,279.00	5,279.00	0.00
560 ARRA - Title I SchoolWide	76,148.00	76,143.01	4.99
601 Title II, Part D, Ed Technology	4,503.00	4,502.99	0.01
611 Jobs for Montana Graduates	3,500.00	2,225.04	1,274.96
661 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	10,316.00	10,316.11	-0.11
711 GEAR UP	22,656.19	22,996.19	-340.00
771 IDEA Part B	283,684.10	283,684.10	0.00
791 IDEA Preschool	32,914.00	32,914.00	0.00
Total	1,844,237.22	1,875,615.97	-31,378.75



Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	54.57	55.62
5300 Operating Transfers from Other Funds	7,231.97	9,367.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,286.54	9,422.76

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	664.61	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	9,511.09
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,161.57	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,143.97	136.99
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	326.78	27.23
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	947.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,296.93	10,622.87



Trustees' Financial Summary

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43 Roosevelt County
0780 Wolf Point Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,024.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,422.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,622.87	(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)						27,824.59	(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	2010 Value	2011 Value
1510 Interest Earnings	92,862.94	22,291.41
1900 Other Revenue from Local Sources	3,432.55	256.25
4820 Federal Impact Aid - Title VIII	1,332,540.24	1,396,081.14
105 Special Ed monies to be tracked		
4820 Federal Impact Aid - Title VIII	48,120.00	7,450.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,476,955.73	1,426,078.96

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	52,806.83	238,055.34
2XX Personal Services - Employee Benefits	472,430.28	649,871.34
4XX Purchased Property Services	4,763.78	2,261.55
5XX Other Purchased Services	6,118.12	4,115.06
6XX Supplies and Materials	177,226.05	18,867.19
21XX Support Services - Students		
1XX Personal Services - Salaries	163,998.66	179,262.37
2XX Personal Services - Employee Benefits	42,865.51	57,346.72
3XX Purchased Professional and Technical Services	27,982.67	6,393.60
5XX Other Purchased Services	3,305.40	812.60
6XX Supplies and Materials	4,113.36	2,101.59
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	35,916.44	36,708.59
2XX Personal Services - Employee Benefits	9,986.40	12,591.09
5XX Other Purchased Services	4,173.73	4,697.48
6XX Supplies and Materials	167.50	268.00
222X Educational Media Services		
1XX Personal Services - Salaries	93,473.89	175,747.94
2XX Personal Services - Employee Benefits	14,652.68	21,722.63
4XX Purchased Property Services	151.50	0.00
6XX Supplies and Materials	17,099.60	8,644.41
23XX Support Services - General Administration		
1XX Personal Services - Salaries	73,844.30	69,207.89
2XX Personal Services - Employee Benefits	8,289.71	14,149.54
3XX Purchased Professional and Technical Services	13,335.22	12,018.93
5XX Other Purchased Services	51,657.19	49,288.84
6XX Supplies and Materials	27,267.24	10,424.11
7XX Property and Equipment Acquisition	13,300.84	0.00
810 Dues and Fees	17,280.18	16,490.15



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			8XX Other Expenditures	9,357.06	10,847.53
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	12,561.00	149,901.28
			2XX Personal Services - Employee Benefits	57,255.71	70,585.78
			4XX Purchased Property Services	430.70	195.28
			5XX Other Purchased Services	16,642.94	18,400.45
			6XX Supplies and Materials	17,928.03	16,044.91
			810 Dues and Fees	3,890.55	1,582.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	140,429.49	147,788.34
			2XX Personal Services - Employee Benefits	29,949.05	42,123.56
			3XX Purchased Professional and Technical Services	40,117.29	6,697.32
			4XX Purchased Property Services	6,961.67	6,322.28
			5XX Other Purchased Services	23,471.75	22,375.88
			6XX Supplies and Materials	39,486.32	2,945.33
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	226,367.78	277,187.27
			2XX Personal Services - Employee Benefits	151,846.52	154,225.05
			4XX Purchased Property Services	79,851.90	129,712.58
			5XX Other Purchased Services	1,408.62	993.14
			6XX Supplies and Materials	78,404.25	38,591.30
			7XX Property and Equipment Acquisition	183.49	0.00
			810 Dues and Fees	7,441.03	7,530.40
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	311.26	52.74
			2XX Personal Services - Employee Benefits	22.50	0.00
			4XX Purchased Property Services	4,064.40	1,630.46
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	16,212.50	0.00
			2XX Personal Services - Employee Benefits	17,034.32	18,916.74
			5XX Other Purchased Services	1,016.28	251.65
			6XX Supplies and Materials	5,977.93	3,132.55
	21XX Support Services - Students				
			1XX Personal Services - Salaries	6,030.00	5,647.50
			2XX Personal Services - Employee Benefits	7,821.67	3,620.92
			3XX Purchased Professional and Technical Services	11,068.75	0.00
			5XX Other Purchased Services	128.67	0.00
			810 Dues and Fees	203.68	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	2,089.98	7,298.10



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	830.35	0.00
			6XX Supplies and Materials	1,067.92	528.92
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,618.61	1,024.28
			2XX Personal Services - Employee Benefits	197.47	66.45
			5XX Other Purchased Services	1,333.86	206.81
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,406.84	5,196.31
			2XX Personal Services - Employee Benefits	31.84	0.46
			3XX Purchased Professional and Technical Services	1,350.00	2,100.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,373.98	2,506.65
			2XX Personal Services - Employee Benefits	251.43	131.41
			5XX Other Purchased Services	2,406.25	2,002.95
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	42,489.70	30,383.15
			2XX Personal Services - Employee Benefits	3,125.61	2,021.19
			4XX Purchased Property Services	0.00	176.50
			5XX Other Purchased Services	5,140.10	10,209.52
			6XX Supplies and Materials	1,784.76	0.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	102,403.35	69,765.81
	105 Special Ed monies to be tracked				
		1XX Regular Education Programs - Elementary/Secondary			
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	48,120.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,574,106.24	2,861,967.71



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,112,312.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,426,078.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,861,967.71	(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	1,103.53	Less Last Year	7,590.05	(4b)		-6,486.52	
						-6,486.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,669,937.35	(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	2010 Value	2011 Value
1510 Interest Earnings	172.85	113.10
3281 State Technology Aid	3,880.04	4,270.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,052.89	4,383.14

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	9,112.00
6XX Supplies and Materials	7,078.20	10,887.48
7XX Property and Equipment Acquisition	2,965.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,043.95	19,999.48

Schedule Of Changes Worksheet

Beginning Fund Balance		38,963.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,383.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		19,999.48	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	10,268.77	Less Last Year	0.00
			(4b) 10,268.77
		10,268.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		33,615.75	(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	2010 Value	2011 Value
1510 Interest Earnings	69.82	65.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69.82	65.68

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	21,534.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65.68	(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)	21,599.71	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	109.60	102.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109.60	102.33

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	33,864.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102.33	(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)	33,967.28	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	7.18	6.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.18	6.74

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		2,301.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6.74	(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)		2,308.71	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	187,886.99	166,697.34
XX	39X 1XXX 112	Certified Teacher Staff Salaries	8,169.85	27,682.10
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	18,294.80	29,684.11
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	197,758.94	205,997.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	14,067.51	22,816.66
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	2,358,132.42	2,664,662.63
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,380.58	1,340.64
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	85,210.91	85,523.26
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	93,974.40
b. Related Services Block Grant Entitlement	31,324.80
c. Total Entitlements Subject to Reversion	125,299.20

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)]	166,647.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	594,377.32
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 FY2013 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	279,905.48	0.00	0.00	0.00	
280	1XXX	2XX	49,761.23	0.00	0.00	18,916.74	
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	251.65	
280	1XXX	6XX	0.00	0.00	0.00	3,132.55	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	190,492.05	0.00	0.00	5,647.50	
280	21XX	2XX	29,095.03	0.00	0.00	3,620.92	
280	21XX	3XX	11,862.50	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	385.22	0.00	0.00	0.00	
280	21XX	6XX	1,306.45	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			562,807.96	0.00	0.00	31,569.36	594,377.32

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 FY11.



Trustees' Financial Summary

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0780 Wolf Point Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2011			

*** 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 (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
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.