



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0781-84900441**

**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 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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
058	Erate	LOCAL	058	
086	HS Target and Recycling	LOCAL	none	
104	State OTO Capital Invest & Deferred Maintenance	STATE		state
180	Vo Ed All Career & Tech Ed Programs	STATE		State
181	Vo Ed All Career & Tech Ed Programs	STATE		State
189	Vo Ed All Career & Tech Ed Programs	STATE	none	State
320	Advancing Agriculture Education Program	STATE		NA
371	Deferred Maintenance & Energy Efficiency	STATE		NA
811	Vo Ed Carl Perkins Basic Grant	FEDERAL	04307818111	84.048A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	278,819.40	74,569.16	174,613.07	
02	Taxes Receivable - Real and Personal (120-149)	35,512.26	1,544.39	4,590.90	
03	Taxes Receivable - Protested (150-159)	8,777.32	625.08	1,174.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	323,108.98	76,738.63	180,378.95	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	44,289.58	2,169.47	5,765.88	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	44,289.58	2,169.47	5,765.88	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	278,819.40	74,569.16	174,613.07	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	278,819.40	74,569.16	174,613.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	323,108.98	76,738.63	180,378.95	



# Trustees' Financial Summary

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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,363.63	303,161.32	115,908.57	12,355.53
02	Taxes Receivable - Real and Personal (120-149)	0.52			677.80
03	Taxes Receivable - Protested (150-159)				147.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,364.15	303,161.32	115,908.57	13,180.51
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.52			824.98
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	0.52			824.98
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			18,475.00	
48	Fund Balance for Budget (961-970)	1,363.63	303,161.32	97,433.57	12,355.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,363.63	303,161.32	115,908.57	12,355.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,364.15	303,161.32	115,908.57	13,180.51



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,178.51			13,188.39
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	51,178.51			13,188.39
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	51,178.51			13,188.39
52	<b>TOTAL FUND BALANCE/EQUITY</b>	51,178.51			13,188.39
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	51,178.51			13,188.39



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,152,472.86	
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,152,472.86	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			16,807.00	
48	Fund Balance for Budget (961-970)			1,135,665.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,152,472.86	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,152,472.86	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,986.36	13,083.44		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	31,986.36	13,083.44		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	5,057.73			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	26,928.63	13,083.44		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	31,986.36	13,083.44		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	31,986.36	13,083.44		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	175.43	287,755.34		
02	Taxes Receivable - Real and Personal (120-149)		152.88		
03	Taxes Receivable - Protested (150-159)		132.85		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	175.43	288,041.07		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		285.73		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		285.73		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	175.43	287,755.34		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	175.43	287,755.34		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	175.43	288,041.07		





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



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## Balance Sheet

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



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	659.05		95,502.42	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	659.05		95,502.42	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	659.05		95,502.42	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	659.05		95,502.42	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	659.05		95,502.42	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	490,583.65	524,225.17
1112 District Levy - Personal Property	28,268.40	18,478.24
1113 District Levy - Heavy Motor Vehicles	3,734.10	2,550.05
1114 District Levy - Pers Prop/Mobile Homes	4,752.85	2,923.23
1130 Tax Title and Property Sales	343.92	370.02
1190 Penalties and Interest on Taxes	2,365.85	3,143.18
1310 Individual Tuition	0.00	3,659.00
1320 Tuition from Schl Dists Within State	16,953.80	8,286.16
1510 Interest Earnings	448.72	797.85
1900 Other Revenue from Local Sources	0.00	414.57
1945 Fees - Users/Resale of Supplies	33.00	127.20
3110 Direct State Aid	795,697.98	720,067.68
3111 Quality Educator	80,984.12	90,484.29
3113 Indian Education For All	5,487.60	5,426.40
3114 American Indian Achievement Gap	35,800.00	34,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	60,697.85	53,661.74
3117 State Tuition for State Placement	1,207.40	0.00
3120 State Guaranteed Tax Base Aid	425,963.45	449,634.90
3444 State School Block Grant	39,385.84	39,685.17
3445 State Combined Fund School Block Grant	11,315.18	11,401.18
3460 Montana Oil and Gas Tax	33,747.22	44,818.59
3730 HB645 State Special Education Allowable Costs	2,198.79	2,157.49
7800 ARRA - State Fiscal Stabilization Fund	56,094.94	81,250.63
7810 Education Jobs Fund	0.00	67,915.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,096,064.66</b>	<b>2,165,678.17</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	743,390.21	581,976.37
2XX Personal Services - Employee Benefits	181,092.38	210,512.91
6XX Supplies and Materials	310.86	13,203.50
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	161,370.87	2,400.00
2XX Personal Services - Employee Benefits	40,190.83	42,787.03
3XX Purchased Professional and Technical Services	0.00	32,999.07
5XX Other Purchased Services	1,098.26	1,034.14
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	17,690.16	18,044.63



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>221X Improvement of Instruction Services</b>				
			2XX Personal Services - Employee Benefits	8,033.40	4,982.67
			5XX Other Purchased Services	600.00	75.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	19,855.64	0.00
			2XX Personal Services - Employee Benefits	12,750.82	398.12
			4XX Purchased Property Services	454.50	0.00
			5XX Other Purchased Services	742.60	0.00
			6XX Supplies and Materials	11,089.98	5,287.55
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	26,727.87	24,846.11
			2XX Personal Services - Employee Benefits	2,775.73	3,913.31
			3XX Purchased Professional and Technical Services	116.59	394.55
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	178,004.67	119,536.81
			2XX Personal Services - Employee Benefits	24,901.40	3,749.57
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	69,165.40	72,789.98
			2XX Personal Services - Employee Benefits	10,072.33	16,581.86
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	59,483.93	132,166.69
			2XX Personal Services - Employee Benefits	28,257.62	18,372.92
			4XX Purchased Property Services	0.00	79,745.98
			6XX Supplies and Materials	0.00	32,385.73
			810 Dues and Fees	4,959.50	5,018.81
	<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>				
			840 Principal On Debt	26,735.06	27,461.77
			850 Interest on Debt	4,815.00	2,364.15
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	59,473.77	69,639.94
			2XX Personal Services - Employee Benefits	12,743.29	15,268.23
			5XX Other Purchased Services	828.17	11.81
			6XX Supplies and Materials	2,859.20	477.48
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	48,149.55	81,385.64
			2XX Personal Services - Employee Benefits	11,123.59	12,890.35
			5XX Other Purchased Services	683.90	615.74
			6XX Supplies and Materials	4,569.81	1,575.01
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	122,670.63	130,917.19





# Trustees' Financial Summary

FY2010-11

Submit ID: 0781-84900441

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	2010 Value	2011 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	22,528.02	32,460.51
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	8,458.02	7,481.65
			2XX Personal Services - Employee Benefits	615.17	550.67
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	1,998.33	1,350.00
			2XX Personal Services - Employee Benefits	124.74	14.71
			3XX Purchased Professional and Technical Services	800.00	600.00
			5XX Other Purchased Services	19,269.10	15,949.33
			6XX Supplies and Materials	785.82	63.38
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	167.44	15,674.81
			2XX Personal Services - Employee Benefits	10.39	1,019.47
			5XX Other Purchased Services	0.00	51,367.53
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	89,932.64	80,402.32
			2XX Personal Services - Employee Benefits	4,138.80	6,124.56
			4XX Purchased Property Services	3,036.14	13,532.93
			6XX Supplies and Materials	6,890.52	1,741.81
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	56,094.94	81,250.63
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	67,915.43
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,210.82	682.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,114,848.41	2,143,993.00



# Trustees' Financial Summary

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0781 Wolf Point H S

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						257,134.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,165,678.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,143,993.00	(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)						278,819.40	(5)



# Trustees' Financial Summary

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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	36,570.94	13,938.39
1112 District Levy - Personal Property	4,545.20	1,303.42
1113 District Levy - Heavy Motor Vehicles	273.00	62.55
1114 District Levy - Pers Prop/Mobile Homes	643.74	151.80
1130 Tax Title and Property Sales	54.73	21.67
1190 Penalties and Interest on Taxes	254.30	306.00
1510 Interest Earnings	318.80	247.25
2220 County On-Schedule Trans Reimb	13,127.98	13,130.07
3210 State On-Schedule Trans Reimb	11,936.43	11,273.32
3444 State School Block Grant	3,272.41	3,297.28
3460 Montana Oil and Gas Tax	3,522.39	2,197.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	74,519.92	45,929.45

### 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	25,994.91	24,986.93
2XX Personal Services - Employee Benefits	3,023.74	6,729.29
3XX Purchased Professional and Technical Services	0.00	28.53
4XX Purchased Property Services	5,938.29	4,765.99
5XX Other Purchased Services	34,146.86	34,395.72
6XX Supplies and Materials	9,374.54	7,022.05
810 Dues and Fees	370.25	0.00
8XX Other Expenditures	0.00	582.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	78,848.59	78,510.64



# Trustees' Financial Summary

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**43 Roosevelt County**

**0781 Wolf Point H S**

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						107,150.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,929.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,510.64	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						74,569.16	(5)



# Trustees' Financial Summary

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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	69,511.52	72,863.30
1112 District Levy - Personal Property	927.91	2,614.72
1113 District Levy - Heavy Motor Vehicles	537.21	356.87
1114 District Levy - Pers Prop/Mobile Homes	306.17	402.19
1130 Tax Title and Property Sales	11.86	85.47
1190 Penalties and Interest on Taxes	165.01	263.12
1510 Interest Earnings	142.67	376.42
3460 Montana Oil and Gas Tax	3,513.49	6,360.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>75,115.84</b>	<b>83,322.87</b>

### 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	10,725.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>10,725.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	102,015.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,322.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,725.00	(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)	174,613.07	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	129.05	115.18
1632 Daily Adult Sales	10,086.25	11,024.85
4550 Federal Child Nutrition	290,366.23	272,718.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	300,581.53	283,858.28

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	152,705.05	156,623.78
2XX Personal Services - Employee Benefits	15,098.36	8,901.15
4XX Purchased Property Services	10,414.17	5,391.15
5XX Other Purchased Services	961.30	110.04
6XX Supplies and Materials	123,496.35	112,832.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	302,675.23	283,858.28

### Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		283,858.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		283,858.28	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		0.00	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	6.47	2.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.47	2.85

### 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 5XX Other Purchased Services	1,720.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,720.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,360.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.85	(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)	1,363.63	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	913.49	821.25
2240 County Retirement Distribution	265,716.76	288,022.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	266,630.25	288,843.89

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

PRC Program Function Object	2010 Value	2011 Value
<b>170 Distance Learning</b>		
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	8,754.78
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	118,806.12	111,340.58
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	26,751.11	20,346.22
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	2,698.13	2,776.48
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	8,573.65	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,014.11	4,043.25
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	25,926.55	27,869.82
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	9,902.81	10,532.01
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	21,958.86	19,263.73
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,795.16	3,699.56
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,958.88	10,483.90
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	7,266.71	10,292.79
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	18,878.93	20,142.27
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		





# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,111.17	1,037.22
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	4,087.17	3,644.59
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,992.23	2,099.97
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	12,590.83	11,689.69
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	8,391.15	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	3,232.56	3,393.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				288,936.13	271,409.93

### Schedule Of Changes Worksheet

Beginning Fund Balance					285,727.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					288,843.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					271,409.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					303,161.32	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
<b>058 Erate</b>	
1900 Other Revenue from Local Sources	20,773.54
<b>086 HS Target and Recycling</b>	
1900 Other Revenue from Local Sources	325.32
<b>181 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	5,475.00
<b>371 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	8,932.93
<b>811 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	28,974.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	64,480.79

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

PRC Program Function Object	2011 Value
<b>058 Erate</b>	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	28,375.00
<b>104 State OTO Capital Invest &amp; Deferred Maintenance</b>	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	206.25
<b>180 Vo Ed All Career &amp; Tech Ed Programs</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	410.08
<b>181 Vo Ed All Career &amp; Tech Ed Programs</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	308.59
810 Dues and Fees	486.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	135.01
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	465.57
221X Improvement of Instruction Services	
5XX Other Purchased Services	65.01



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>181 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,412.00
	2,872.18
<b>181 Subtotal</b>	
<b>189 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	23.91
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	186.42
	210.33
<b>189 Subtotal</b>	
<b>320 Advancing Agriculture Education Program</b>	
<b>422 Title I, Part A, Improvement Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	168.64
2XX Personal Services - Employee Benefits	36.48
	205.12
<b>320 Subtotal</b>	
<b>371 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	4,740.00
<b>811 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	26,795.35
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,179.49
	28,974.84
<b>811 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	65,993.80



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						98,946.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,480.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,993.80	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	18,475.00	Less Last Year	0.00	(4b)		18,475.00	
						18,475.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						115,908.57	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
058 Erate	20,773.54	28,375.00	-7,601.46
086 HS Target and Recycling	325.32	0.00	325.32
104 State OTO Capital Invest & Deferred Maintenance	0.00	206.25	-206.25
180 Vo Ed All Career & Tech Ed Programs	0.00	410.08	-410.08
181 Vo Ed All Career & Tech Ed Programs	5,475.00	2,872.18	2,602.82
189 Vo Ed All Career & Tech Ed Programs	0.00	210.33	-210.33
320 Advancing Agriculture Education Program	0.00	205.12	-205.12
371 Deferred Maintenance & Energy Efficiency	8,932.93	4,740.00	4,192.93
811 Vo Ed Carl Perkins Basic Grant	28,974.00	28,974.84	-0.84
<b>Total</b>	<b>64,480.79</b>	<b>65,993.80</b>	<b>-1,513.01</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	7,178.19	9,464.97
1112 District Levy - Personal Property	1,028.47	275.05
1113 District Levy - Heavy Motor Vehicles	53.03	45.87
1114 District Levy - Pers Prop/Mobile Homes	143.06	49.12
1130 Tax Title and Property Sales	12.43	5.68
1190 Penalties and Interest on Taxes	68.81	72.31
1510 Interest Earnings	81.22	55.46
3460 Montana Oil and Gas Tax	748.50	720.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,313.71</b>	<b>10,688.65</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	9,760.98	16,123.26
2XX Personal Services - Employee Benefits	1,084.16	1,901.39
5XX Other Purchased Services	38.50	605.00
6XX Supplies and Materials	674.72	3,632.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>11,558.36</b>	<b>22,261.87</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	23,928.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,688.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,261.87	(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)	12,355.53	(5)



# Trustees' Financial Summary

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Submit ID: 0781-84900441

43 Roosevelt County  
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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	2010 Value	2011 Value
1311 Driver's Education Fees	4,300.00	5,500.00
1510 Interest Earnings	138.06	145.20
3260 State Driver's Education Reimbursement	2,628.38	2,584.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,066.44	8,230.12

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,391.50	0.00
2XX Personal Services - Employee Benefits	31.53	11.97
3XX Purchased Professional and Technical Services	1,963.50	7,055.00
4XX Purchased Property Services	96.90	0.00
5XX Other Purchased Services	575.94	0.00
6XX Supplies and Materials	751.97	631.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,811.34	7,698.95

### Schedule Of Changes Worksheet

Beginning Fund Balance	50,647.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,230.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,698.95	(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)	51,178.51	(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	2010 Value	2011 Value
1510 Interest Earnings	31.00	37.29
5300 Operating Transfers from Other Funds	2,210.82	682.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,241.82	719.93

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	3,170.37
2XX Personal Services - Employee Benefits	0.00	10.53
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	546.51	410.96
2XX Personal Services - Employee Benefits	39.52	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,117.70	0.00
2XX Personal Services - Employee Benefits	6.58	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	0.00	167.21
2XX Personal Services - Employee Benefits	0.00	11.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,710.31	3,770.54



# Trustees' Financial Summary

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

### 21 - Compensated Absence Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						16,239.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						719.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,770.54	(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)						13,188.39	(5)





# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	3,124.84	3,259.73
1900 Other Revenue from Local Sources	1,080.45	191.50
4820 Federal Impact Aid - Title VIII	451,633.83	487,743.31
<b>105</b>		
4820 Federal Impact Aid - Title VIII	21,231.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>477,070.12</b>	<b>491,194.54</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	39,369.87	20,669.87
2XX Personal Services - Employee Benefits	3,296.16	590.97
3XX Purchased Professional and Technical Services	3,472.26	12,798.68
4XX Purchased Property Services	7,862.24	1,431.33
5XX Other Purchased Services	9,691.66	6,443.59
6XX Supplies and Materials	64,675.07	4,791.22
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	14,191.70	132,592.01
2XX Personal Services - Employee Benefits	0.00	1,800.00
3XX Purchased Professional and Technical Services	21,908.31	891.00
5XX Other Purchased Services	852.35	0.00
6XX Supplies and Materials	2,382.62	2,401.51
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	0.00	35.76
5XX Other Purchased Services	678.52	84.94
6XX Supplies and Materials	82.50	132.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	38,768.85	59,696.16
2XX Personal Services - Employee Benefits	0.00	15,522.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	21.14
2XX Personal Services - Employee Benefits	0.00	1.45
3XX Purchased Professional and Technical Services	6,451.50	5,692.50
5XX Other Purchased Services	25,533.17	24,476.20
6XX Supplies and Materials	15,274.48	5,311.53
7XX Property and Equipment Acquisition	6,551.16	0.00
810 Dues and Fees	8,485.83	8,175.12
8XX Other Expenditures	4,608.69	5,342.81
<b>24XX Support Services - School Administration</b>		



# Trustees' Financial Summary

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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	68,957.58
			2XX Personal Services - Employee Benefits	0.00	33,643.07
			4XX Purchased Property Services	676.32	249.85
			5XX Other Purchased Services	14,302.30	12,998.20
			6XX Supplies and Materials	10,561.02	6,876.45
			810 Dues and Fees	1,677.67	492.00
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	4,678.74	4,217.73
			3XX Purchased Professional and Technical Services	20,661.03	20,066.98
			4XX Purchased Property Services	3,428.87	3,113.88
			5XX Other Purchased Services	11,886.81	11,000.06
			6XX Supplies and Materials	20,331.81	25,741.85
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	72,552.90	0.00
			2XX Personal Services - Employee Benefits	58,759.27	41,965.71
			440 Bldg & Grounds Repair and Main Services	115,003.37	31,463.74
			5XX Other Purchased Services	693.78	4.48
			6XX Supplies and Materials	55,557.94	5,092.96
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	1,898.54	830.91
	<b>280 Special Education - Local and State</b>				
		<b>21XX Support Services - Students</b>			
			810 Dues and Fees	100.32	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	7,115.70	3,392.18
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	26,167.94	23,568.42
			2XX Personal Services - Employee Benefits	14.57	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	15,272.46	600.00
			2XX Personal Services - Employee Benefits	1,137.77	0.00
			5XX Other Purchased Services	46,620.78	0.00
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	5,139.92	4,290.00
			2XX Personal Services - Employee Benefits	29.23	0.00
			3XX Purchased Professional and Technical Services	460.00	30.00
			4XX Purchased Property Services	3,700.38	0.00
			5XX Other Purchased Services	2,641.10	5,997.98



# Trustees' Financial Summary

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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	10,822.70	9,115.73
			810 Dues and Fees	8,770.00	4,170.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	25,772.52	11,616.92
105	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	21,231.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				841,803.70	638,398.47

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,286,856.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					491,194.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					638,398.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	16,807.00	Less Last Year	3,987.09	(4b)	12,819.91	
					12,819.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,152,472.86	(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	127.34	107.03
3281 State Technology Aid	2,209.74	2,201.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,337.08	2,308.56

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	0.00	4,488.00
6XX Supplies and Materials	0.00	5,095.92
7XX Property and Equipment Acquisition	8,897.25	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,897.25	9,583.92

### Schedule Of Changes Worksheet

Beginning Fund Balance	34,203.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,308.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,583.92	(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                      5,057.73      Less Last Year                      0.00      (4b)                      5,057.73		
	5,057.73	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,986.36	(5)



# Trustees' Financial Summary

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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	42.20	39.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	42.20	39.42

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	13,044.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39.42	(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)	13,083.44	(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	0.32	0.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.32	0.31

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	175.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	175.43	(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	2010 Value	2011 Value
1111 District Levy - Real Property	9,260.32	282.47
1112 District Levy - Personal Property	494.85	332.25
1113 District Levy - Heavy Motor Vehicles	70.08	0.13
1114 District Levy - Pers Prop/Mobile Homes	84.99	27.15
1130 Tax Title and Property Sales	6.03	4.88
1190 Penalties and Interest on Taxes	68.28	52.89
1510 Interest Earnings	904.47	872.04
3460 Montana Oil and Gas Tax	618.37	425.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11,507.39</b>	<b>1,997.52</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance					285,757.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,997.52	(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)					287,755.34	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	1.99	1.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.99	1.84

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	657.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.84	(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	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	659.05	(5)





# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	181,518.86	0.00
1XXX Revenues from Student Activities	0.00	163,854.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	181,518.86	163,854.53

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	182,745.69	163,334.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	182,745.69	163,334.49

### Schedule Of Changes Worksheet

Beginning Fund Balance	94,982.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	163,854.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	163,334.49	(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)	95,502.42	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2010 Value</b>	<b>2011 Value</b>
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	34,728.73	37,255.88
XX	39X 1XXX 112	Certified Teacher Staff Salaries	122,670.63	130,917.19
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	769,213.80	697,558.64
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,537.21	387.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	83,839.65	77,258.42
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	1,720.00	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	38,252.40
b. Related Services Block Grant Entitlement	12,750.80
c. Total Entitlements Subject to Reversion	51,003.20

### 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)]	67,834.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	181,864.20
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	69,639.94	0.00	0.00	0.00	
280	1XXX	2XX	15,268.23	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	11.81	0.00	0.00	0.00	
280	1XXX	6XX	477.48	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	81,385.64	0.00	0.00	0.00	
280	21XX	2XX	12,890.35	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	615.74	0.00	0.00	0.00	
280	21XX	6XX	1,575.01	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			181,864.20	0.00	0.00	0.00	181,864.20

*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

FY2010-11

Submit ID: 0781-84900441

43 Roosevelt County  
0781 Wolf Point H S

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

	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
<b>Governmental Activities:*</b>					
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.

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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Total Depreciation for FY2011

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

Submit ID: 0781-84900441

43 Roosevelt County

0781 Wolf Point H S

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	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-
<b>Governmental Activities*</b>							
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.