



Trustees' Financial Summary

FY2011-12

Submit ID: 0780-72414541

**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) 653-2361

(Signature)

(Date)

Chair, Board of Trustees: Martin DeWitt

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 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
032	Medicaid Fund	LOCAL		
079	Southside Target and Recycling	LOCAL		
082	Northside Target and Recycling	LOCAL		
087	Rentals/fines and fees	LOCAL		
088	Alta Care Medicaid Reimb	LOCAL		
121	Title VII, Indian Education	FEDERAL	S060A0100453	84.060
122	Title VII, Indian Education	FEDERAL	S060A110453	84.060
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4307801411	84.367
142	Title II Part A	FEDERAL	04307801412	84.367
192	Johnson O'Malley (JOM)	FEDERAL	2011-2012	15.130
311	Title I Improving Basic Programs	FEDERAL	04307803211	84.010A
312	Title I - Schoolwide	FEDERAL	04307803212	Federal
370	Deferred Maintenance & Energy Efficiency	STATE		NA
421	Title III Part A English Language Acquisition	FEDERAL	04307804111	84.365A
442	Title I, Part E, Striving Readers	FEDERAL	04307803412	84.371
560	ARRA - Title I SchoolWide	FEDERAL	04307809710	84.389A
612	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
712	GEAR UP	FEDERAL		84.334
771	IDEA Part B	FEDERAL	04307807711	84.027
772	IDEA Part B	FEDERAL	04307807712	84.027
791	IDEA Preschool	FEDERAL	04307807911	84.173A
792	IDEA Preschool	FEDERAL	04307807912	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)	377,084.08	64,182.05	272,221.25	
02	Taxes Receivable - Real and Personal (120-149)	13,222.29	3,196.04	1,999.78	
03	Taxes Receivable - Protested (150-159)	5,000.40	1,247.18	722.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,500.90			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	396,807.67	68,625.27	274,943.17	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,222.69	4,443.22	2,721.92	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,222.69	4,443.22	2,721.92	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	378,584.98	64,182.05	272,221.25	
52	TOTAL FUND BALANCE/EQUITY	378,584.98	64,182.05	272,221.25	
53	TOTAL LIABILITIES AND FUND BALANCE	396,807.67	68,625.27	274,943.17	



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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)	48,286.26	485,788.37	-173,572.63	
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)			444,123.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	48,286.26	485,788.37	270,551.01	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			81,793.14	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			81,793.14	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,009.71	
48	Fund Balance for Budget	48,286.26	485,788.37	187,748.16	
52	TOTAL FUND BALANCE/EQUITY	48,286.26	485,788.37	188,757.87	
53	TOTAL LIABILITIES AND FUND BALANCE	48,286.26	485,788.37	270,551.01	



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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)				16,509.19
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				16,509.19
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				16,509.19
52	TOTAL FUND BALANCE/EQUITY				16,509.19
53	TOTAL LIABILITIES AND FUND BALANCE				16,509.19



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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)			1,704,440.25	
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			1,704,440.25	
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			1,704,440.25	
52	TOTAL FUND BALANCE/EQUITY			1,704,440.25	
53	TOTAL LIABILITIES AND FUND BALANCE			1,704,440.25	



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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)	16,120.70	58,251.08		
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	16,120.70	58,251.08		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	16,120.70	58,251.08		
52	TOTAL FUND BALANCE/EQUITY	16,120.70	58,251.08		
53	TOTAL LIABILITIES AND FUND BALANCE	16,120.70	58,251.08		



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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)	34,067.63	2,316.24		
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)				
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	34,067.63	2,316.24		
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	34,067.63	2,316.24		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	34,067.63	2,316.24		
53	TOTAL LIABILITIES AND FUND BALANCE	34,067.63	2,316.24		



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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				
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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Balance Sheet

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)	403,234.90	117,514.14		
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	403,234.90	117,514.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	366,107.24	117,514.14		
24	Other Current Liabilities (621-679)	37,127.66			
35	TOTAL LIABILITIES	403,234.90	117,514.14		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	403,234.90	117,514.14		



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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)		29,920.99		
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		29,920.99		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		29,920.99		
35	TOTAL LIABILITIES		29,920.99		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		29,920.99		



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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	2011 Value	2012 Value
1111 District Levy - Real Property	265,308.17	247,103.51
1112 District Levy - Personal Property	10,698.34	13,223.18
1113 District Levy - Heavy Motor Vehicles	2,427.28	1,313.08
1114 District Levy - Pers Prop/Mobile Homes	2,240.44	1,990.23
1130 Tax Title and Property Sales	320.87	1,674.73
1190 Penalties and Interest on Taxes	2,447.70	1,911.53
1310 Individual Tuition	2,102.46	0.00
1320 Tuition from Schl Dists Within State	10,788.80	3,001.80
1510 Interest Earnings	1,108.52	1,259.60
1900 Other Revenue from Local Sources	941.73	17,365.88
3110 Direct State Aid	1,241,127.27	1,446,898.07
3111 Quality Educator	245,763.18	225,652.52
3112 At Risk Student	0.00	47,838.25
3113 Indian Education For All	12,729.60	12,423.60
3114 American Indian Achievement Gap	104,000.00	104,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	264,263.89	259,294.23
3120 State Guaranteed Tax Base Aid	1,028,980.25	948,235.00
3444 State School Block Grant	66,363.85	66,363.85
3445 State Combined Fund School Block Grant	15,323.96	15,323.96
3460 Montana Oil and Gas Tax	39,928.87	13,634.56
3730 HB645 State Special Education Allowable Costs	5,300.30	0.00
6100 Material Prior Period Revenue Adjustments	0.00	483.91
7800 ARRA - State Fiscal Stabilization Fund	140,045.70	0.00
7810 Education Jobs Fund	117,060.80	1,696.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,579,271.98	3,430,688.46

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,122,619.19	1,956,131.07
2XX Personal Services - Employee Benefits	3,641.41	171,587.59
4XX Purchased Property Services	0.00	4,107.80
5XX Other Purchased Services	6,114.72	123.31
6XX Supplies and Materials	85,043.56	76,226.82
7XX Property and Equipment Acquisition	15,015.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	228,488.13
2XX Personal Services - Employee Benefits	0.00	23,079.10
3XX Purchased Professional and Technical Services	10,999.68	5,957.64



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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	0.00	37,231.80
	222X Educational Media Services				
			1XX Personal Services - Salaries	0.00	105,220.77
			2XX Personal Services - Employee Benefits	0.00	113.31
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	0.00	6,567.46
			2XX Personal Services - Employee Benefits	0.00	2,690.46
			3XX Purchased Professional and Technical Services	0.00	3,266.25
			5XX Other Purchased Services	0.00	1,858.56
			7XX Property and Equipment Acquisition	0.00	7,148.88
			810 Dues and Fees	0.00	31,741.55
			8XX Other Expenditures	0.00	2,989.54
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	303,553.77	209,976.05
			2XX Personal Services - Employee Benefits	2,284.58	30,050.59
			6XX Supplies and Materials	0.00	2,729.62
	25XX Support Services - Business				
			1XX Personal Services - Salaries	0.00	17,905.64
			2XX Personal Services - Employee Benefits	0.00	11,246.62
			3XX Purchased Professional and Technical Services	34,044.70	9,325.14
			6XX Supplies and Materials	53,694.34	3,467.06
			8XX Other Expenditures	0.00	884.40
	26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits	0.00	1,689.17
			4XX Purchased Property Services	0.00	14,585.27
			6XX Supplies and Materials	19,463.50	14,894.94
			810 Dues and Fees	0.00	7,230.15
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	6,241.45
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	9,153.92	9,402.75
			850 Interest on Debt	788.05	608.34
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	279,905.48	265,273.92
			2XX Personal Services - Employee Benefits	49,761.23	49,169.62
			5XX Other Purchased Services	0.00	94.31
			6XX Supplies and Materials	0.00	82.74
	21XX Support Services - Students				
			1XX Personal Services - Salaries	190,492.05	61,432.42
			2XX Personal Services - Employee Benefits	29,095.03	11,702.38
			3XX Purchased Professional and Technical Services	11,862.50	24,304.50



Trustees' Financial Summary

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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	2011 Value	2012 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			5XX Other Purchased Services	385.22	216.22
			6XX Supplies and Materials	1,306.45	132.26
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	27,682.10	17,526.92
			2XX Personal Services - Employee Benefits	0.00	5,963.94
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	2,667.20
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	140,045.70	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	117,060.80	1,696.97
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	2,537.50
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	9,367.14	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,523,380.12</u>	<u>3,447,568.13</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						435,176.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,430,688.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,447,568.13	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	39,711.55	(4b)		-39,711.55	
						-39,711.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						378,584.98	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	35,958.44	61,098.23
1112 District Levy - Personal Property	3,681.43	1,856.34
1113 District Levy - Heavy Motor Vehicles	294.63	319.81
1114 District Levy - Pers Prop/Mobile Homes	517.50	388.77
1130 Tax Title and Property Sales	86.75	202.34
1190 Penalties and Interest on Taxes	1,030.78	784.96
1510 Interest Earnings	437.93	198.83
2220 County On-Schedule Trans Reimb	30,222.02	24,906.73
3210 State On-Schedule Trans Reimb	23,170.84	22,403.11
3444 State School Block Grant	6,612.38	6,612.38
3460 Montana Oil and Gas Tax	9,013.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,025.86	118,771.50

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	64,040.47	62,444.04
2XX Personal Services - Employee Benefits	14,402.04	13,098.99
3XX Purchased Professional and Technical Services	57.91	0.00
4XX Purchased Property Services	9,323.93	14,450.93
5XX Other Purchased Services	69,834.09	66,610.64
6XX Supplies and Materials	16,484.93	13,244.22
8XX Other Expenditures	1,181.91	1,106.70
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,365.58	3,513.16
2XX Personal Services - Employee Benefits	669.07	116.86
6XX Supplies and Materials	671.25	1,943.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	188,031.18	176,528.86



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						121,939.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						118,771.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						176,528.86	(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)						64,182.05	(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	2011 Value	2012 Value
1111 District Levy - Real Property	36,795.06	38,020.07
1112 District Levy - Personal Property	1,482.51	1,883.79
1113 District Levy - Heavy Motor Vehicles	339.77	204.28
1114 District Levy - Pers Prop/Mobile Homes	308.93	292.18
1130 Tax Title and Property Sales	73.17	234.43
1190 Penalties and Interest on Taxes	217.96	223.88
1510 Interest Earnings	648.47	731.02
3460 Montana Oil and Gas Tax	5,596.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,462.08	41,589.65

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	21,775.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,775.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	230,631.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,589.65	(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)
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)	272,221.25	(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	2011 Value	2012 Value
1510 Interest Earnings	146.46	143.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	146.46	143.81

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	48,142.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	143.81	(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)	48,286.26	(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	2011 Value	2012 Value
1510 Interest Earnings	1,033.04	1,105.70
2240 County Retirement Distribution	615,503.00	662,432.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	616,536.04	663,538.57

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	365,045.15	291,858.69
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	26,792.66	33,922.57
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,637.06	5,708.75
222X Educational Media Services		
2XX Personal Services - Employee Benefits	22,756.50	16,652.67
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,356.36	4,762.52
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	64,104.60	45,971.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	21,383.32	21,866.54
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	40,119.26	37,082.79
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,449.18	9,319.07
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	41,490.13	38,927.78
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	25,515.63	9,289.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,672.72	473.72
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,875.14	2,788.34
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	149.60	66.34



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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	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	797.12	698.60
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	319.34	278.40
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	3,804.07	4,327.77
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	19,198.07	3,822.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				663,465.91	527,817.33

Schedule Of Changes Worksheet

Beginning Fund Balance					350,067.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					663,538.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					527,817.33	(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)					485,788.37	(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	2012 Value
079 Southside Target and Recycling	
1900 Other Revenue from Local Sources	1,036.95
082 Northside Target and Recycling	
1900 Other Revenue from Local Sources	2,798.35
087 Rentals/fines and fees	
1900 Other Revenue from Local Sources	1,010.00
088 Alta Care Medicaid Reimb	
1900 Other Revenue from Local Sources	317,120.86
122 Title VII, Indian Education	
4130 Title VII Indian Education	154,034.15
142 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	115,858.00
192 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	40,181.00
311 Title I Improving Basic Programs	
4940 Schoolwide Program	51,512.00
312 Title I - Schoolwide	
4940 Schoolwide Program	598,689.18
442 Title I, Part E, Striving Readers	
4230 Title I, Part B, Subpart 1, Reading First	1,047,418.32
4230 Title I, Part E, Striving Readers	1,047,418.32
442 Subtotal	2,094,836.64
560 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	29,980.00
612 Jobs for Montana Graduates	
3290 State - Other State Grants	1,500.00
661 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	4,143.00
711 GEAR UP	
1900 Other Revenue from Local Sources	20.00
4710 GEAR UP	1,192.75
711 Subtotal	1,212.75
712 GEAR UP	
4710 GEAR UP	41,205.78
772 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	239,604.00
792 IDEA Preschool	
4570 IDEA Preschool	19,566.00



Trustees' Financial Summary

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

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,714,288.66
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 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	2,350.00
010 Academic Achievement Award	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	800.88
2XX Personal Services - Employee Benefits	124.64
6XX Supplies and Materials	678.67
010 Subtotal	1,604.19
032 Medicaid Fund	
329 State Miscellaneous Grants	
21XX Support Services - Students	
6XX Supplies and Materials	2,254.35
079 Southside Target and Recycling	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	255.29
082 Northside Target and Recycling	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	511.21
088 Alta Care Medicaid Reimb	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	317,120.86
122 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	85,796.87
2XX Personal Services - Employee Benefits	28,041.52
5XX Other Purchased Services	10,624.67
6XX Supplies and Materials	26,452.04
222X Educational Media Services	
6XX Supplies and Materials	3,119.05
122 Subtotal	154,034.15



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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	2012 Value
142	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
		1XX Personal Services - Salaries		73,309.95
		2XX Personal Services - Employee Benefits		42,548.05
		142 Subtotal		115,858.00
192	Johnson O'Malley (JOM)			
	414 Federal Johnson O'Malley (JOM)			
		1XXX Instruction		
		6XX Supplies and Materials		37,472.85
311	Title I Improving Basic Programs			
	494 Schoolwide Program			
		1XXX Instruction		
		1XX Personal Services - Salaries		29,996.09
		2XX Personal Services - Employee Benefits		8,429.06
		6XX Supplies and Materials		7,389.25
		21XX Support Services - Students		
		6XX Supplies and Materials		1,237.81
		221X Improvement of Instruction Services		
		1XX Personal Services - Salaries		2,400.00
		2XX Personal Services - Employee Benefits		372.55
		5XX Other Purchased Services		1,437.55
		6XX Supplies and Materials		250.00
		311 Subtotal		51,512.31
312	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
		1XX Personal Services - Salaries		323,507.17
		2XX Personal Services - Employee Benefits		143,358.84
		6XX Supplies and Materials		21,809.49
		21XX Support Services - Students		
		3XX Purchased Professional and Technical Services		1,345.00
		6XX Supplies and Materials		6,069.31
		221X Improvement of Instruction Services		
		3XX Purchased Professional and Technical Services		102,599.37
		312 Subtotal		598,689.18
370	Deferred Maintenance & Energy Efficiency			
	372 Quality Schools Facility Grant Program			
		26XX Operation and Maintenance of Plant Services		
		7XX Property and Equipment Acquisition		2,143.75



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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	2012 Value
442	Title I, Part E, Striving Readers			
	423 Montana Striving Readers Grant			
		1XXX Instruction		
		1XX Personal Services - Salaries		56,218.42
		2XX Personal Services - Employee Benefits		14,389.67
		6XX Supplies and Materials		269,999.47
		21XX Support Services - Students		
		6XX Supplies and Materials		20,456.65
		221X Improvement of Instruction Services		
		3XX Purchased Professional and Technical Services		144,069.80
		5XX Other Purchased Services		8,192.09
		6XX Supplies and Materials		9,896.34
		27XX Student Transportation Services		
		1XX Personal Services - Salaries		426.31
		2XX Personal Services - Employee Benefits		60.41
		442 Subtotal		523,709.16
560	ARRA - Title I SchoolWide			
	756 ARRA Title I SchoolWide			
		21XX Support Services - Students		
		6XX Supplies and Materials		262.64
		221X Improvement of Instruction Services		
		3XX Purchased Professional and Technical Services		29,722.41
		560 Subtotal		29,985.05
612	Jobs for Montana Graduates			
	329 State Miscellaneous Grants			
		1XXX Instruction		
		6XX Supplies and Materials		1,735.55
661	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)			
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX Instruction		
		6XX Supplies and Materials		4,142.57
711	GEAR UP			
	471 GEAR UP			
		1XXX Instruction		
		1XX Personal Services - Salaries		358.16
		2XX Personal Services - Employee Benefits		61.99
		5XX Other Purchased Services		291.90
		6XX Supplies and Materials		160.70
		711 Subtotal		872.75
712	GEAR UP			



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

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

PRC	Program	Function	Object	2012 Value
712	GEAR UP			
	471	GEAR UP		
		1XXX	Instruction	
			1XX Personal Services - Salaries	738.08
			2XX Personal Services - Employee Benefits	115.16
			5XX Other Purchased Services	1,498.96
			6XX Supplies and Materials	19,123.24
			810 Dues and Fees	330.00
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	1,050.00
			2XX Personal Services - Employee Benefits	92.70
			3XX Purchased Professional and Technical Services	400.00
			5XX Other Purchased Services	12,911.72
			6XX Supplies and Materials	235.55
			810 Dues and Fees	137.00
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	1,456.31
		27XX	Student Transportation Services	
			1XX Personal Services - Salaries	2,704.41
			2XX Personal Services - Employee Benefits	412.65
		712	Subtotal	41,205.78
772	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	170,746.48
			2XX Personal Services - Employee Benefits	68,857.52
		772	Subtotal	239,604.00
792	IDEA Preschool			
	457	IDEA Preschool		
		1XXX	Instruction	
			1XX Personal Services - Salaries	13,550.80
			2XX Personal Services - Employee Benefits	6,015.20
		792	Subtotal	19,566.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,144,627.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						189,553.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,143,161.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,144,627.00	(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	1,009.71	Less Last Year	340.00	(4b)	669.71		
						669.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						188,757.87	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
009 ARRA - Impact Aid School Construction Formula	0.00	2,350.00	-2,350.00
010 Academic Achievement Award	0.00	1,604.19	-1,604.19
032 Medicaid Fund	0.00	2,254.35	-2,254.35
079 Southside Target and Recycling	1,036.95	255.29	781.66
082 Northside Target and Recycling	2,798.35	511.21	2,287.14
087 Rentals/fines and fees	1,010.00	0.00	1,010.00
088 Alta Care Medicaid Reimb	317,120.86	317,120.86	0.00
122 Title VII, Indian Education	154,034.15	154,034.15	0.00
142 Title II Part A	115,858.00	115,858.00	0.00
192 Johnson O'Malley (JOM)	40,181.00	37,472.85	2,708.15
311 Title I Improving Basic Programs	51,512.00	51,512.31	-0.31
312 Title I - Schoolwide	598,689.18	598,689.18	0.00
370 Deferred Maintenance & Energy Efficiency	0.00	2,143.75	-2,143.75
442 Title I, Part E, Striving Readers	523,709.16	523,709.16	0.00
560 ARRA - Title I SchoolWide	29,980.00	29,985.05	-5.05
612 Jobs for Montana Graduates	1,500.00	1,735.55	-235.55
661 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	4,143.00	4,142.57	0.43
711 GEAR UP	1,212.75	872.75	340.00
712 GEAR UP	41,205.78	41,205.78	0.00
772 IDEA Part B	239,604.00	239,604.00	0.00
792 IDEA Preschool	19,566.00	19,566.00	0.00
Total	<u>2,143,161.18</u>	<u>2,144,627.00</u>	<u>-1,465.82</u>



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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	2011 Value	2012 Value
1510 Interest Earnings	55.62	63.87
5300 Operating Transfers from Other Funds	9,367.14	10,835.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,422.76	10,898.87

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,511.09	1,231.02
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	9,742.89
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	136.99	11,222.76
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	27.23	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	947.56	17.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,622.87	22,214.27



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						27,824.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,898.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,214.27	(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)						16,509.19	(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	2011 Value	2012 Value
1510 Interest Earnings	22,291.41	4,061.55
1900 Other Revenue from Local Sources	256.25	3,000.16
4820 Federal Impact Aid - Title VIII	1,396,081.14	1,416,123.10
6100 Material Prior Period Revenue Adjustments	0.00	61,348.72
105		
4820 Federal Impact Aid - Title VIII	7,450.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,426,078.96	1,484,533.53

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	238,055.34	0.00
2XX Personal Services - Employee Benefits	649,871.34	291,624.28
4XX Purchased Property Services	2,261.55	1,119.27
5XX Other Purchased Services	4,115.06	2,943.32
6XX Supplies and Materials	18,867.19	13,174.61
7XX Property and Equipment Acquisition	0.00	3,865.32
21XX Support Services - Students		
1XX Personal Services - Salaries	179,262.37	0.00
2XX Personal Services - Employee Benefits	57,346.72	35,735.33
3XX Purchased Professional and Technical Services	6,393.60	0.00
5XX Other Purchased Services	812.60	11.65
6XX Supplies and Materials	2,101.59	3,457.42
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	36,708.59	0.00
2XX Personal Services - Employee Benefits	12,591.09	10,136.82
3XX Purchased Professional and Technical Services	0.00	5.73
5XX Other Purchased Services	4,697.48	2,126.55
6XX Supplies and Materials	268.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	175,747.94	4,009.74
2XX Personal Services - Employee Benefits	21,722.63	26,236.46
6XX Supplies and Materials	8,644.41	5,827.31
23XX Support Services - General Administration		
1XX Personal Services - Salaries	69,207.89	10,587.08
2XX Personal Services - Employee Benefits	14,149.54	55.26
3XX Purchased Professional and Technical Services	12,018.93	491.27
5XX Other Purchased Services	49,288.84	5,714.75
6XX Supplies and Materials	10,424.11	5,008.16



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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			810 Dues and Fees	16,490.15	0.00
			8XX Other Expenditures	10,847.53	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	149,901.28	85,014.53
			2XX Personal Services - Employee Benefits	70,585.78	22,272.87
			4XX Purchased Property Services	195.28	1,194.51
			5XX Other Purchased Services	18,400.45	6,950.89
			6XX Supplies and Materials	16,044.91	13,262.56
			810 Dues and Fees	1,582.00	1,158.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	147,788.34	121,624.89
			2XX Personal Services - Employee Benefits	42,123.56	36,069.91
			3XX Purchased Professional and Technical Services	6,697.32	0.00
			4XX Purchased Property Services	6,322.28	7,100.05
			5XX Other Purchased Services	22,375.88	11,585.98
			6XX Supplies and Materials	2,945.33	1,989.46
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	277,187.27	243,985.08
			2XX Personal Services - Employee Benefits	154,225.05	133,040.50
			4XX Purchased Property Services	129,712.58	122,884.80
			5XX Other Purchased Services	993.14	2,750.37
			6XX Supplies and Materials	38,591.30	36,071.22
			810 Dues and Fees	7,530.40	210.88
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	52.74	4.75
			4XX Purchased Property Services	1,630.46	2,500.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	14,440.64
			2XX Personal Services - Employee Benefits	18,916.74	3,156.85
			5XX Other Purchased Services	251.65	0.00
			6XX Supplies and Materials	3,132.55	2,525.67
	21XX Support Services - Students				
			1XX Personal Services - Salaries	5,647.50	0.00
			2XX Personal Services - Employee Benefits	3,620.92	176.82
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	7,298.10	0.00
			6XX Supplies and Materials	528.92	486.39
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				



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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	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,024.28	448.90
			2XX Personal Services - Employee Benefits	66.45	22.94
			5XX Other Purchased Services	206.81	1,157.03
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,196.31	5,777.50
			2XX Personal Services - Employee Benefits	0.46	19.10
			3XX Purchased Professional and Technical Services	2,100.00	4,337.50
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,506.65	1,941.53
			2XX Personal Services - Employee Benefits	131.41	84.20
			5XX Other Purchased Services	2,002.95	2,094.90
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	30,383.15	28,915.21
			2XX Personal Services - Employee Benefits	2,021.19	1,687.73
			3XX Purchased Professional and Technical Services	0.00	780.17
			4XX Purchased Property Services	176.50	0.00
			5XX Other Purchased Services	10,209.52	4,924.50
			6XX Supplies and Materials	0.00	1,137.02
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	26,032.12
			2XX Personal Services - Employee Benefits	0.00	1,291.44
			4XX Purchased Property Services	0.00	577.45
			5XX Other Purchased Services	0.00	119.00
			6XX Supplies and Materials	69,765.81	64,155.91
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	10,835.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			<u>2,861,967.71</u>	<u>1,448,927.10</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,669,937.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,484,533.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,448,927.10	(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	1,103.53	(4b)		-1,103.53	
						-1,103.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,704,440.25	(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	2011 Value	2012 Value
1510 Interest Earnings	113.10	69.41
3281 State Technology Aid	4,270.04	4,206.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,383.14	4,275.81

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	9,112.00	3,007.48
6XX Supplies and Materials	10,887.48	1,218.47
7XX Property and Equipment Acquisition	0.00	7,276.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,999.48	11,502.09

Schedule Of Changes Worksheet

Beginning Fund Balance					33,615.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,275.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,502.09	(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	10,268.77	(4b)	-10,268.77	
Ending Fund Balance (1 + 2 - 3 + 4)					-10,268.77	(4)
					16,120.70	(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	2011 Value	2012 Value
1510 Interest Earnings	65.68	64.39
3460 Montana Oil and Gas Tax	0.00	36,586.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65.68	36,651.37

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	21,599.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,651.37	(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)	58,251.08	(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	2011 Value	2012 Value
1510 Interest Earnings	102.33	100.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102.33	100.35

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	33,967.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100.35	(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)	34,067.63	(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	2011 Value	2012 Value
1111 District Levy - Real Property	0.00	0.52
1190 Penalties and Interest on Taxes	0.00	0.41
1510 Interest Earnings	6.74	6.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6.74	7.53

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,308.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.53	(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)	2,316.24	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	166,697.34	148,456.37
XX	39X 1XXX 112	Certified Teacher Staff Salaries	27,682.10	17,526.92
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	29,684.11	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	205,997.00	170,746.48
XX	457 1XXX 112	Certified Teacher Staff Salaries	22,816.66	13,550.80
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	2,664,662.63	2,146,838.81
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,340.64	1,801.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	85,523.26	86,794.75
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	91,684.95
b. Related Services Block Grant Entitlement	30,559.62
c. Total Entitlements Subject to Reversion	122,244.57

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)]	162,585.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	432,708.35
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 FY2014 Maximum Budget: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	265,273.92	0.00	0.00	14,440.64	
280	1XXX	2XX	49,169.62	0.00	0.00	3,156.85	
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	94.31	0.00	0.00	0.00	
280	1XXX	6XX	82.74	0.00	0.00	2,525.67	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	61,432.42	0.00	0.00	0.00	
280	21XX	2XX	11,702.38	0.00	0.00	176.82	
280	21XX	3XX	24,304.50	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	216.22	0.00	0.00	0.00	
280	21XX	6XX	132.26	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			412,408.37	0.00	0.00	20,299.98	432,708.35

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 FY12.



Trustees' Financial Summary

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

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

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** 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 (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
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.