



Trustees' Financial Summary

FY2011-12

Submit ID: 0781-34943277

**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) 653-2361

(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 #
058	Erate	LOCAL	058	
086	HS Target and Recycling	LOCAL	none	
181	Vo Ed All Career & Tech Ed Programs	STATE		State
182	Vo Ed All Career & Tech Ed Programs	STATE		State
272	Advancing Agriculture Education Program	STATE		NA
371	Deferred Maintenance & Energy Efficiency	STATE		NA
812	Vo Ed Carl Perkins Basic Grant	FEDERAL	04307818112	84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	227,198.22	42,083.77	228,660.23	34,551.39
02	Taxes Receivable - Real and Personal (120-149)	19,004.28	834.66	1,894.69	
03	Taxes Receivable - Protested (150-159)	8,559.24	492.50	1,152.80	
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	254,761.74	43,410.93	231,707.72	34,551.39
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,563.52	1,327.16	3,047.49	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,563.52	1,327.16	3,047.49	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	227,198.22	42,083.77	228,660.23	34,551.39
52	TOTAL FUND BALANCE/EQUITY	227,198.22	42,083.77	228,660.23	34,551.39
53	TOTAL LIABILITIES AND FUND BALANCE	254,761.74	43,410.93	231,707.72	34,551.39



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,366.62	241,803.15	30,426.04	20,197.78
02	Taxes Receivable - Real and Personal (120-149)	0.52			699.53
03	Taxes Receivable - Protested (150-159)				168.79
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	1,367.14	241,803.15	30,426.04	21,066.10
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.52			868.32
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.52			868.32
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,366.62	241,803.15	30,426.04	20,197.78
52	TOTAL FUND BALANCE/EQUITY	1,366.62	241,803.15	30,426.04	20,197.78
53	TOTAL LIABILITIES AND FUND BALANCE	1,367.14	241,803.15	30,426.04	21,066.10



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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)	47,726.08			12,544.66
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	47,726.08			12,544.66
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	47,726.08			12,544.66
52	TOTAL FUND BALANCE/EQUITY	47,726.08			12,544.66
53	TOTAL LIABILITIES AND FUND BALANCE	47,726.08			12,544.66



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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)			1,487,513.86	
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	TOTAL ASSETS AND OTHER DEBITS			1,487,513.86	
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			1,487,513.86	
52	TOTAL FUND BALANCE/EQUITY			1,487,513.86	
53	TOTAL LIABILITIES AND FUND BALANCE			1,487,513.86	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,453.62	83,839.59		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	23,453.62	83,839.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	23,453.62	83,839.59		
52	TOTAL FUND BALANCE/EQUITY	23,453.62	83,839.59		
53	TOTAL LIABILITIES AND FUND BALANCE	23,453.62	83,839.59		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	175.74	288,775.26		
02	Taxes Receivable - Real and Personal (120-149)		44.40		
03	Taxes Receivable - Protested (150-159)		100.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	175.74	288,920.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		145.24		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		145.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	175.74	288,775.26		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	175.74	288,775.26		
53	TOTAL LIABILITIES AND FUND BALANCE	175.74	288,920.50		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	660.85		134,744.42	
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	TOTAL ASSETS AND OTHER DEBITS	660.85		134,744.42	
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	660.85		134,744.42	
52	TOTAL FUND BALANCE/EQUITY	660.85		134,744.42	
53	TOTAL LIABILITIES AND FUND BALANCE	660.85		134,744.42	



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



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	524,225.17	509,870.69
1112 District Levy - Personal Property	18,478.24	19,662.55
1113 District Levy - Heavy Motor Vehicles	2,550.05	2,769.22
1114 District Levy - Pers Prop/Mobile Homes	2,923.23	2,691.00
1130 Tax Title and Property Sales	370.02	1,832.78
1190 Penalties and Interest on Taxes	3,143.18	2,426.46
1310 Individual Tuition	3,659.00	0.00
1320 Tuition from Schl Dists Within State	8,286.16	5,124.00
1510 Interest Earnings	797.85	923.49
1900 Other Revenue from Local Sources	414.57	0.00
1945 Fees - Users/Resale of Supplies	127.20	0.00
3110 Direct State Aid	720,067.68	812,574.47
3111 Quality Educator	90,484.29	86,255.91
3112 At Risk Student	0.00	15,050.30
3113 Indian Education For All	5,426.40	5,079.60
3114 American Indian Achievement Gap	34,200.00	33,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	53,661.74	59,283.25
3120 State Guaranteed Tax Base Aid	449,634.90	384,346.42
3444 State School Block Grant	39,685.17	39,685.17
3445 State Combined Fund School Block Grant	11,401.18	11,401.18
3460 Montana Oil and Gas Tax	44,818.59	13,630.74
3730 HB645 State Special Education Allowable Costs	2,157.49	0.00
6100 Material Prior Period Revenue Adjustments	0.00	238.33
7800 ARRA - State Fiscal Stabilization Fund	81,250.63	0.00
7810 Education Jobs Fund	67,915.43	953.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,165,678.17	2,007,398.57

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		
1XX Personal Services - Salaries	581,976.37	550,016.00
2XX Personal Services - Employee Benefits	210,512.91	152,094.87
3XX Purchased Professional and Technical Services	0.00	3,730.54
4XX Purchased Property Services	0.00	8,207.99
5XX Other Purchased Services	0.00	6,523.78
6XX Supplies and Materials	13,203.50	17,328.96
7XX Property and Equipment Acquisition	0.00	2,238.32
21XX Support Services - Students		
1XX Personal Services - Salaries	2,400.00	122,928.52



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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				
	21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	42,787.03	36,803.87
			3XX Purchased Professional and Technical Services	32,999.07	9,735.09
			5XX Other Purchased Services	1,034.14	762.50
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	18,044.63	18,338.00
			2XX Personal Services - Employee Benefits	4,982.67	4,955.94
			5XX Other Purchased Services	75.00	750.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	0.00	53,283.49
			2XX Personal Services - Employee Benefits	398.12	16,545.64
			6XX Supplies and Materials	5,287.55	3,573.57
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	24,846.11	15,454.78
			2XX Personal Services - Employee Benefits	3,913.31	1,170.92
			3XX Purchased Professional and Technical Services	394.55	1,850.75
			6XX Supplies and Materials	0.00	4,263.07
			7XX Property and Equipment Acquisition	0.00	3,521.07
			810 Dues and Fees	0.00	14,443.49
			8XX Other Expenditures	0.00	1,472.46
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	119,536.81	148,340.96
			2XX Personal Services - Employee Benefits	3,749.57	22,556.46
			5XX Other Purchased Services	0.00	3,387.77
			6XX Supplies and Materials	0.00	3,303.30
	25XX Support Services - Business				
			1XX Personal Services - Salaries	72,789.98	68,722.38
			2XX Personal Services - Employee Benefits	16,581.86	22,367.30
			6XX Supplies and Materials	0.00	479.62
			8XX Other Expenditures	0.00	435.60
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	132,166.69	105,495.82
			2XX Personal Services - Employee Benefits	18,372.92	56,044.15
			4XX Purchased Property Services	79,745.98	105,597.99
			6XX Supplies and Materials	32,385.73	22,861.45
			810 Dues and Fees	5,018.81	4,959.50
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	3,423.60
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	27,461.77	28,208.24
			850 Interest on Debt	2,364.15	1,825.04
	280 Special Education - Local and State				
	1XXX Instruction				



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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				
		1XXX Instruction			
			1XX Personal Services - Salaries	69,639.94	54,145.27
			2XX Personal Services - Employee Benefits	15,268.23	15,176.11
			5XX Other Purchased Services	11.81	282.95
			6XX Supplies and Materials	477.48	304.95
		21XX Support Services - Students			
			1XX Personal Services - Salaries	81,385.64	15,794.76
			2XX Personal Services - Employee Benefits	12,890.35	4,137.20
			5XX Other Purchased Services	615.74	340.05
			6XX Supplies and Materials	1,575.01	29.70
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	130,917.19	127,231.96
			2XX Personal Services - Employee Benefits	32,460.51	23,687.94
			6XX Supplies and Materials	0.00	1,410.45
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,481.65	3,320.15
			2XX Personal Services - Employee Benefits	550.67	162.49
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,350.00	1,642.50
			2XX Personal Services - Employee Benefits	14.71	27.86
			3XX Purchased Professional and Technical Services	600.00	987.50
			5XX Other Purchased Services	15,949.33	10,649.19
			6XX Supplies and Materials	63.38	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	15,674.81	9,143.75
			2XX Personal Services - Employee Benefits	1,019.47	262.36
			5XX Other Purchased Services	51,367.53	12,573.61
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	80,402.32	85,691.19
			2XX Personal Services - Employee Benefits	6,124.56	4,918.25
			4XX Purchased Property Services	13,532.93	6,850.77
			6XX Supplies and Materials	1,741.81	9,993.82
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	81,250.63	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	67,915.43	953.01
	910 Food Services				



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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
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	4,751.23
			6XX Supplies and Materials	0.00	16,547.93
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	682.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,143,993.00	2,059,019.75

Schedule Of Changes Worksheet

Beginning Fund Balance					278,819.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,007,398.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,059,019.75	(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)					227,198.22	(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	13,938.39	20,177.35
1112 District Levy - Personal Property	1,303.42	532.31
1113 District Levy - Heavy Motor Vehicles	62.55	102.55
1114 District Levy - Pers Prop/Mobile Homes	151.80	91.39
1130 Tax Title and Property Sales	21.67	44.70
1190 Penalties and Interest on Taxes	306.00	195.76
1510 Interest Earnings	247.25	156.07
2220 County On-Schedule Trans Reimb	13,130.07	10,937.64
3210 State On-Schedule Trans Reimb	11,273.32	10,937.66
3444 State School Block Grant	3,297.28	3,297.28
3460 Montana Oil and Gas Tax	2,197.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,929.45	46,472.71

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	24,986.93	25,055.31
2XX Personal Services - Employee Benefits	6,729.29	6,307.06
3XX Purchased Professional and Technical Services	28.53	0.00
4XX Purchased Property Services	4,765.99	7,082.16
5XX Other Purchased Services	34,395.72	33,853.00
6XX Supplies and Materials	7,022.05	5,939.71
8XX Other Expenditures	582.13	545.10
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	175.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,510.64	78,958.10



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						74,569.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,472.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,958.10	(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	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,083.77	(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	72,863.30	49,781.39
1112 District Levy - Personal Property	2,614.72	2,593.81
1113 District Levy - Heavy Motor Vehicles	356.87	282.82
1114 District Levy - Pers Prop/Mobile Homes	402.19	311.18
1130 Tax Title and Property Sales	85.47	256.48
1190 Penalties and Interest on Taxes	263.12	247.32
1510 Interest Earnings	376.42	574.16
3460 Montana Oil and Gas Tax	6,360.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83,322.87	54,047.16

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	10,725.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,725.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	174,613.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,047.16	(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)	228,660.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	115.18	70.46
1632 Daily Adult Sales	11,024.85	14,979.50
4550 Federal Child Nutrition	272,718.25	249,648.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	283,858.28	264,698.24

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	156,623.78	105,676.00
2XX Personal Services - Employee Benefits	8,901.15	3,419.66
4XX Purchased Property Services	5,391.15	4,931.40
5XX Other Purchased Services	110.04	185.77
6XX Supplies and Materials	112,832.16	115,934.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	283,858.28	230,146.85

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		264,698.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		230,146.85	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		34,551.39	(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	2.85	2.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.85	2.99

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	1,363.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,366.62	(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	821.25	802.06
2240 County Retirement Distribution	288,022.64	169,338.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	288,843.89	170,140.74

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

PRC Program Function Object	2011 Value	2012 Value
170 Distance Learning		
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,754.78	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	111,340.58	83,203.54
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	20,346.22	18,749.74
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,776.48	2,811.79
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	7,844.47
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,043.25	2,148.16
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	27,869.82	21,819.02
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,532.01	10,769.94
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,263.73	16,197.48
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,699.56	3,744.86
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,483.90	8,272.56
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,292.79	2,407.49
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,142.27	7,362.47
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		



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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
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,997.74
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	4,689.11
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,177.25
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,037.22	421.53
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,644.59	2,957.94
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,099.97	1,271.41
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,689.69	12,035.83
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,393.07	15,616.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				271,409.93	231,498.91



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						303,161.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						170,140.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						231,498.91	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						241,803.15	(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
058 Erate	
1900 Other Revenue from Local Sources	1,417.71
086 HS Target and Recycling	
1900 Other Revenue from Local Sources	463.06
182 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	4,837.00
272 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
812 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	29,390.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,607.77

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

PRC Program Function Object	2012 Value
058 Erate	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	62,918.07
181 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	405.58
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,197.24
181 Subtotal	2,602.82
182 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,543.00
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	81.01
6XX Supplies and Materials	1,289.25
810 Dues and Fees	959.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
182 Vo Ed All Career & Tech Ed Programs	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
5XX Other Purchased Services	102.94
6XX Supplies and Materials	36.28
	4,011.48
182 Subtotal	
272 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
6XX Supplies and Materials	1,500.00
371 Deferred Maintenance & Energy Efficiency	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	4,192.93
812 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	4,088.07
6XX Supplies and Materials	25,301.93
	29,390.00
812 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,615.30

Schedule Of Changes Worksheet

Beginning Fund Balance	115,908.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,607.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,615.30	(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	18,475.00	(4b)
		-18,475.00
		-18,475.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,426.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
058 Erate	1,417.71	62,918.07	-61,500.36
086 HS Target and Recycling	463.06	0.00	463.06
181 Vo Ed All Career & Tech Ed Programs	0.00	2,602.82	-2,602.82
182 Vo Ed All Career & Tech Ed Programs	4,837.00	4,011.48	825.52
272 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
371 Deferred Maintenance & Energy Efficiency	0.00	4,192.93	-4,192.93
812 Vo Ed Carl Perkins Basic Grant	29,390.00	29,390.00	0.00
Total	37,607.77	104,615.30	-67,007.53



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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	2011 Value	2012 Value
1111 District Levy - Real Property	9,464.97	20,538.62
1112 District Levy - Personal Property	275.05	437.75
1113 District Levy - Heavy Motor Vehicles	45.87	105.68
1114 District Levy - Pers Prop/Mobile Homes	49.12	81.43
1130 Tax Title and Property Sales	5.68	32.98
1190 Penalties and Interest on Taxes	72.31	64.49
1510 Interest Earnings	55.46	52.09
3460 Montana Oil and Gas Tax	720.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,688.65	21,313.04

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	16,123.26	13,045.76
2XX Personal Services - Employee Benefits	1,901.39	0.00
5XX Other Purchased Services	605.00	425.03
6XX Supplies and Materials	3,632.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,261.87	13,470.79

Schedule Of Changes Worksheet

Beginning Fund Balance	12,355.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,313.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,470.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	20,197.78	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	5,500.00	0.00
1510 Interest Earnings	145.20	140.79
3260 State Driver's Education Reimbursement	2,584.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,230.12	140.79

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	11.97	181.29
3XX Purchased Professional and Technical Services	7,055.00	2,830.50
6XX Supplies and Materials	631.98	581.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,698.95	3,593.22

Schedule Of Changes Worksheet

Beginning Fund Balance	51,178.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	140.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,593.22	(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)	47,726.08	(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	2011 Value	2012 Value
1510 Interest Earnings	37.29	10.49
5300 Operating Transfers from Other Funds	682.64	10,398.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>719.93</u>	<u>10,408.49</u>

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	3,170.37	410.34
2XX Personal Services - Employee Benefits	10.53	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	4,935.16
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	410.96	5,706.72
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	167.21	0.00
2XX Personal Services - Employee Benefits	11.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>3,770.54</u>	<u>11,052.22</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					13,188.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,408.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,052.22	(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)					12,544.66	(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	2011 Value	2012 Value
1510 Interest Earnings	3,259.73	2,686.09
1900 Other Revenue from Local Sources	191.50	10,755.56
4820 Federal Impact Aid - Title VIII	487,743.31	457,360.35
6100 Material Prior Period Revenue Adjustments	0.00	30,531.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	491,194.54	501,333.62

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	20,669.87	0.00
2XX Personal Services - Employee Benefits	590.97	387.29
3XX Purchased Professional and Technical Services	12,798.68	500.00
4XX Purchased Property Services	1,431.33	160.00
5XX Other Purchased Services	6,443.59	1,040.00
6XX Supplies and Materials	4,791.22	2,373.16
21XX Support Services - Students		
1XX Personal Services - Salaries	132,592.01	0.00
2XX Personal Services - Employee Benefits	1,800.00	0.00
3XX Purchased Professional and Technical Services	891.00	0.00
6XX Supplies and Materials	2,401.51	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	35.76	0.00
3XX Purchased Professional and Technical Services	0.00	17.19
5XX Other Purchased Services	84.94	21.45
6XX Supplies and Materials	132.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	59,696.16	0.00
2XX Personal Services - Employee Benefits	15,522.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21.14	0.00
2XX Personal Services - Employee Benefits	1.45	0.00
3XX Purchased Professional and Technical Services	5,692.50	0.00
5XX Other Purchased Services	24,476.20	3,257.45
6XX Supplies and Materials	5,311.53	466.29
810 Dues and Fees	8,175.12	1,362.94
8XX Other Expenditures	5,342.81	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	68,957.58	0.00
2XX Personal Services - Employee Benefits	33,643.07	0.00



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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				
		24XX Support Services - School Administration			
			4XX Purchased Property Services	249.85	95.80
			5XX Other Purchased Services	12,998.20	486.43
			6XX Supplies and Materials	6,876.45	5,017.77
			810 Dues and Fees	492.00	963.35
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,217.73	6.98
			3XX Purchased Professional and Technical Services	20,066.98	1,341.03
			4XX Purchased Property Services	3,113.88	3,562.38
			5XX Other Purchased Services	11,000.06	4,462.58
			6XX Supplies and Materials	25,741.85	2,026.57
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	41,965.71	0.00
			440 Bldg & Grounds Repair and Main Services	31,463.74	3,911.20
			5XX Other Purchased Services	4.48	354.77
			6XX Supplies and Materials	5,092.96	6,148.49
		27XX Student Transportation Services			
			4XX Purchased Property Services	830.91	2,000.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	25,809.65
			2XX Personal Services - Employee Benefits	0.00	6,183.70
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	445.50
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	210.89
			6XX Supplies and Materials	3,392.18	1,625.07
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	23,568.42	21,456.66
			2XX Personal Services - Employee Benefits	0.00	606.14
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	600.00	78.38
			2XX Personal Services - Employee Benefits	0.00	9.84
			5XX Other Purchased Services	0.00	24,197.25
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	4,290.00	3,630.00
			3XX Purchased Professional and Technical Services	30.00	0.00
			5XX Other Purchased Services	5,997.98	2,840.50
			6XX Supplies and Materials	9,115.73	6,858.55



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			810 Dues and Fees	4,170.00	4,000.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	124.87
			2XX Personal Services - Employee Benefits	0.00	239.07
			4XX Purchased Property Services	0.00	113.05
			5XX Other Purchased Services	0.00	21.00
			6XX Supplies and Materials	11,616.92	674.38
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	10,398.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				638,398.47	149,485.62

Schedule Of Changes Worksheet

Beginning Fund Balance					1,152,472.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					501,333.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					149,485.62	(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	16,807.00	(4b)	-16,807.00	
					-16,807.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,487,513.86	(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	2011 Value	2012 Value
1510 Interest Earnings	107.03	79.16
3281 State Technology Aid	2,201.53	2,111.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,308.56	2,190.17

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	4,488.00	1,481.28
6XX Supplies and Materials	5,095.92	600.13
7XX Property and Equipment Acquisition	0.00	3,583.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,583.92	5,665.18

Schedule Of Changes Worksheet

Beginning Fund Balance		31,986.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,190.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,665.18	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	5,057.73
			(4b) -5,057.73
			-5,057.73 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		23,453.62	(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	39.42	38.64
3460 Montana Oil and Gas Tax	0.00	70,717.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39.42	70,756.15

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	13,083.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,756.15	(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)	83,839.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.31	0.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.31	0.31

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	175.43	(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)	175.74	(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	2011 Value	2012 Value
1111 District Levy - Real Property	282.47	131.63
1112 District Levy - Personal Property	332.25	0.00
1113 District Levy - Heavy Motor Vehicles	0.13	0.00
1114 District Levy - Pers Prop/Mobile Homes	27.15	1.66
1130 Tax Title and Property Sales	4.88	0.00
1190 Penalties and Interest on Taxes	52.89	25.23
1510 Interest Earnings	872.04	861.40
3460 Montana Oil and Gas Tax	425.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,997.52	1,019.92

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					287,755.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,019.92	(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)					288,775.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.84	1.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.84	1.80

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	659.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.80	(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)	660.85	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	163,854.53	211,769.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	163,854.53	211,769.94

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	163,334.49	172,527.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	163,334.49	172,527.94

Schedule Of Changes Worksheet

Beginning Fund Balance	95,502.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	211,769.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	172,527.94	(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)	134,744.42	(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	37,255.88	60,821.93
XX	39X 1XXX 112	Certified Teacher Staff Salaries	130,917.19	127,231.96
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	697,558.64	514,043.66
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	387.00	1,938.51
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	77,258.42	82,508.53
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	34,777.05
b. Related Services Block Grant Entitlement	11,591.58
c. Total Entitlements Subject to Reversion	46,368.63

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)]	61,670.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	122,649.84
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	54,145.27	0.00	0.00	25,809.65
280	1XXX	2XX	15,176.11	0.00	0.00	6,183.70
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	282.95	0.00	0.00	0.00
280	1XXX	6XX	304.95	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	15,794.76	0.00	0.00	0.00
280	21XX	2XX	4,137.20	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	445.50
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	340.05	0.00	0.00	0.00
280	21XX	6XX	29.70	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			90,210.99	0.00	0.00	32,438.85 122,649.84

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.



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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	127,268.00	0.00	0.00	0.00	127,268.00
Buildings	3,099,397.00	0.00	0.00	0.00	3,099,397.00
Machinery and Equipment	585,907.00	0.00	0.00	0.00	585,907.00
Construction in Progress	60,039.00	0.00	0.00	0.00	60,039.00
Totals at Historical Cost	3,872,611.00	0.00	0.00	0.00	3,872,611.00
Less Accumulated Depreciation For:					
Building Accum	1,313,321.00	0.00	0.00	0.00	1,313,321.00
Machinery and Equipment Accum	386,042.00	0.00	0.00	0.00	386,042.00
Total Accumulated Depreciation	1,699,363.00	0.00	0.00	0.00	1,699,363.00
Governmental Activities, Capital Assets, net	2,173,248.00	0.00	0.00	0.00	2,173,248.00

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

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

Depreciation by Function for 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	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.