



Trustees' Financial Summary

FY2011-12

Submit ID: 0787-26924328

**43 Roosevelt County
0787 Froid H S**

**** Recalculated ****

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: Joyce Harvey

Phone #: (406) 766-2342

(Signature)

(Date)

Chair, Board of Trustees: Greg Sunwall

(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 #
001	Miscellaneous Direct Federal Grant	FEDERAL	s358a110706	unknown



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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)	70,003.77	42,397.57	314,251.72	5,841.22
02	Taxes Receivable - Real and Personal (120-149)	5,819.63	1,493.85	1,355.04	
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	75,823.40	43,891.42	315,606.76	5,841.22
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,819.63	1,493.85	1,355.04	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,819.63	1,493.85	1,355.04	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	70,003.77	42,397.57	314,251.72	5,841.22
52	TOTAL FUND BALANCE/EQUITY	70,003.77	42,397.57	314,251.72	5,841.22
53	TOTAL LIABILITIES AND FUND BALANCE	75,823.40	43,891.42	315,606.76	5,841.22



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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)		43,301.73	16,140.10	9,729.55
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		43,301.73	16,140.10	9,729.55
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		43,301.73	16,140.10	9,729.55
52	TOTAL FUND BALANCE/EQUITY		43,301.73	16,140.10	9,729.55
53	TOTAL LIABILITIES AND FUND BALANCE		43,301.73	16,140.10	9,729.55



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,520.40	21.05
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			7,520.40	21.05
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			7,520.40	21.05
52	TOTAL FUND BALANCE/EQUITY			7,520.40	21.05
53	TOTAL LIABILITIES AND FUND BALANCE			7,520.40	21.05



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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)			247,568.53	
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			247,568.53	
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			247,568.53	
52	TOTAL FUND BALANCE/EQUITY			247,568.53	
53	TOTAL LIABILITIES AND FUND BALANCE			247,568.53	



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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)	54,206.69			
02	Taxes Receivable - Real and Personal (120-149)	284.78			
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	54,491.47			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	284.78			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	284.78			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	54,206.69			
52	TOTAL FUND BALANCE/EQUITY	54,206.69			
53	TOTAL LIABILITIES AND FUND BALANCE	54,491.47			



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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)		27,694.59		
02	Taxes Receivable - Real and Personal (120-149)		674.60		
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		28,369.19		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		674.60		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		674.60		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		27,694.59		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		27,694.59		
53	TOTAL LIABILITIES AND FUND BALANCE		28,369.19		



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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)	352.55		20,992.60	
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	352.55		20,992.60	
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	352.55		20,992.60	
52	TOTAL FUND BALANCE/EQUITY	352.55		20,992.60	
53	TOTAL LIABILITIES AND FUND BALANCE	352.55		20,992.60	



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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)	34,992.75	51,457.51		
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	34,992.75	51,457.51		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	2,307.49			
23	Warrants Payable (620)	32,685.26	51,457.51		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	34,992.75	51,457.51		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	34,992.75	51,457.51		



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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
1110 District Tax Levy	148,328.58	0.00
1111 District Levy - Real Property	0.00	159,853.61
1112 District Levy - Personal Property	7,058.48	8,372.99
1113 District Levy - Heavy Motor Vehicles	1,018.25	905.31
1114 District Levy - Pers Prop/Mobile Homes	454.41	519.32
1130 Tax Title and Property Sales	81.49	0.00
1190 Penalties and Interest on Taxes	237.91	523.65
1510 Interest Earnings	214.95	122.22
1900 Other Revenue from Local Sources	1,078.07	362.01
3110 Direct State Aid	159,687.11	190,684.92
3111 Quality Educator	18,102.94	20,384.44
3113 Indian Education For All	550.80	550.80
3114 American Indian Achievement Gap	1,800.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	7,653.45	7,277.59
3120 State Guaranteed Tax Base Aid	44,248.62	41,503.00
3444 State School Block Grant	22,407.42	22,407.42
3445 State Combined Fund School Block Grant	129.38	129.38
3460 Montana Oil and Gas Tax	17,075.73	26,871.13
3730 HB645 State Special Education Allowable Costs	220.85	0.00
4800 Federal Revenue in Lieu of Taxes	138.36	0.00
6100 Material Prior Period Revenue Adjustments	0.00	50.00
7800 ARRA - State Fiscal Stabilization Fund	18,018.69	0.00
7810 Education Jobs Fund	15,061.39	223.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	463,566.88	481,741.43

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	157,728.05	183,458.50
2XX Personal Services - Employee Benefits	36,121.76	29,950.52
3XX Purchased Professional and Technical Services	13,097.87	12,056.92
5XX Other Purchased Services	120.00	0.00
6XX Supplies and Materials	15,675.55	9,638.20
222X Educational Media Services		
1XX Personal Services - Salaries	15,636.68	19,043.87
2XX Personal Services - Employee Benefits	261.37	84.48
6XX Supplies and Materials	640.92	242.75
23XX Support Services - General Administration		
1XX Personal Services - Salaries	6,417.22	11,048.75



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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				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,597.18	6,960.66
			3XX Purchased Professional and Technical Services	17,164.27	10,381.96
			5XX Other Purchased Services	551.82	791.16
			6XX Supplies and Materials	5,642.11	2,104.08
			7XX Property and Equipment Acquisition	3,078.50	0.00
			810 Dues and Fees	1,308.00	1,456.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	6,884.92	7,129.74
			2XX Personal Services - Employee Benefits	1,256.86	2,440.84
			5XX Other Purchased Services	150.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,216.20	9,000.00
			2XX Personal Services - Employee Benefits	1,583.67	3,043.97
			6XX Supplies and Materials	0.00	1,076.02
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	27,812.39	35,799.64
			2XX Personal Services - Employee Benefits	2,037.90	5,183.24
			4XX Purchased Property Services	10,171.88	10,472.15
			5XX Other Purchased Services	4,172.00	4,172.00
			6XX Supplies and Materials	16,520.53	26,770.90
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	71.20
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,334.32	15,944.38
			2XX Personal Services - Employee Benefits	2,939.96	1,842.71
			6XX Supplies and Materials	850.39	1,954.63
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,988.97	8,050.57
			2XX Personal Services - Employee Benefits	100.89	46.76
			5XX Other Purchased Services	1,689.72	366.63
			6XX Supplies and Materials	2,333.12	1,933.68
			810 Dues and Fees	1,000.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	19,216.34	17,398.97
			2XX Personal Services - Employee Benefits	425.63	331.00
			5XX Other Purchased Services	3,371.54	513.10
			6XX Supplies and Materials	11,495.38	11,279.41
			810 Dues and Fees	3,245.00	3,215.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,018.69	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,061.39	223.64
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,817.37	3,579.53
			2XX Personal Services - Employee Benefits	149.01	225.73
			6XX Supplies and Materials	6,868.67	11,752.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				468,754.04	471,035.54

Schedule Of Changes Worksheet

Beginning Fund Balance					59,297.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					481,741.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					471,035.54	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,003.77	(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
1110 District Tax Levy	13,086.73	0.00
1111 District Levy - Real Property	0.00	40,963.99
1112 District Levy - Personal Property	1,714.73	1,027.34
1113 District Levy - Heavy Motor Vehicles	196.63	233.33
1114 District Levy - Pers Prop/Mobile Homes	69.22	107.39
1130 Tax Title and Property Sales	7.12	0.00
1190 Penalties and Interest on Taxes	40.60	83.03
1510 Interest Earnings	240.32	115.53
2220 County On-Schedule Trans Reimb	26,183.50	14,752.65
3210 State On-Schedule Trans Reimb	23,510.34	14,500.36
3444 State School Block Grant	69.04	69.04
3460 Montana Oil and Gas Tax	2,994.91	0.00
4800 Federal Revenue in Lieu of Taxes	12.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,125.22	71,852.66

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		
1XX Personal Services - Salaries	11,928.00	12,733.95
2XX Personal Services - Employee Benefits	3,007.93	2,237.95
27XX Student Transportation Services		
1XX Personal Services - Salaries	25,807.30	33,203.62
2XX Personal Services - Employee Benefits	740.31	1,716.33
4XX Purchased Property Services	12,945.08	2,764.25
5XX Other Purchased Services	2,255.00	2,255.00
6XX Supplies and Materials	17,039.13	22,180.75
7XX Property and Equipment Acquisition	750.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,472.75	77,091.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						47,636.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,852.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,091.85	(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)						42,397.57	(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
1110 District Tax Levy	54,568.76	0.00
1111 District Levy - Real Property	0.00	31,512.46
1112 District Levy - Personal Property	2,663.16	2,775.55
1113 District Levy - Heavy Motor Vehicles	381.12	176.61
1114 District Levy - Pers Prop/Mobile Homes	168.90	128.14
1130 Tax Title and Property Sales	29.98	0.00
1190 Penalties and Interest on Taxes	87.38	169.08
1510 Interest Earnings	1,769.29	1,160.31
3460 Montana Oil and Gas Tax	6,372.85	0.00
4800 Federal Revenue in Lieu of Taxes	50.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,092.34	35,922.15

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		
6XX Supplies and Materials	653.85	0.00
7XX Property and Equipment Acquisition	0.00	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	653.85	40,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	318,329.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,922.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,000.00	(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)	314,251.72	(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	19.91	1.98
1621 Lunch Sales	8,395.90	13,827.10
1900 Other Revenue from Local Sources	162.38	0.00
4550 Federal Child Nutrition	23,081.88	22,805.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>31,660.07</u>	<u>36,634.35</u>

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	14,542.55	18,844.18
2XX Personal Services - Employee Benefits	383.20	897.91
6XX Supplies and Materials	19,613.90	14,972.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>34,539.65</u>	<u>34,714.41</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		3,921.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		36,634.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		34,714.41	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b) 0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,841.22	(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	250.82	130.27
2240 County Retirement Distribution	40,587.64	54,955.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,838.46	55,085.44

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	38,555.95	26,864.03
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,062.75	2,776.36
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	105.16	805.63
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	366.61	2,429.79
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,580.89	1,308.75
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,435.34	5,526.22
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,089.39	4,089.74
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,005.45	2,390.90
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	220.58	932.59
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	864.39	1,855.27
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	169.48	2,349.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,455.99	51,328.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						39,544.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,085.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,328.54	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						43,301.73	(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
001 Miscellaneous Direct Federal Grant	
1510 Interest Earnings	54.79
4100 Federal Miscellaneous Grants - Direct from Feds	12,074.14
	12,128.93
001 Subtotal	
	12,128.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,128.93

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

PRC Program Function Object	2012 Value
001 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	12,148.84
	12,148.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,148.84

Schedule Of Changes Worksheet

Beginning Fund Balance	16,160.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,128.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,148.84	(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)	16,140.10	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous Direct Federal Grant	12,128.93	12,148.84	-19.91



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	12,128.93	12,148.84	-19.91
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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
1510 Interest Earnings	56.15	34.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56.15	34.67

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	9,694.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.67	(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)	9,729.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	32.20	17.15
1900 Other Revenue from Local Sources	4,800.00	0.00
1910 Rentals	0.00	6,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,832.20	6,617.15

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		
6XX Supplies and Materials	0.00	1,048.79
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,227.43	971.32
6XX Supplies and Materials	742.53	3,253.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,969.96	5,273.75

Schedule Of Changes Worksheet

Beginning Fund Balance	6,177.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,617.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,273.75	(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)	7,520.40	(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	0.12	0.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.12	0.09

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	20.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21.05	(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	1,984.49	1,011.44
4820 Federal Impact Aid - Title VIII	25,813.25	49,920.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,797.74	50,932.31

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	2,741.00	791.01
2XX Personal Services - Employee Benefits	0.00	50.17
6XX Supplies and Materials	1,316.44	15,135.30
25XX Support Services - Business		
1XX Personal Services - Salaries	8,849.82	0.00
2XX Personal Services - Employee Benefits	55.04	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	20,425.36	4,853.20
2XX Personal Services - Employee Benefits	1,320.98	161.62
3XX Purchased Professional and Technical Services	0.00	19,034.00
440 Bldg & Grounds Repair and Main Services	592.87	0.00
460 Bldg & Grounds Minor Construction Services	0.00	10,363.00
6XX Supplies and Materials	4,891.36	65.50
7XX Property and Equipment Acquisition	0.00	32,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,192.87	83,353.80



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						279,990.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,932.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						83,353.80	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						247,568.53	(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
1110 District Tax Levy	7,653.15	0.00
1111 District Levy - Real Property	0.00	7,698.97
1112 District Levy - Personal Property	367.06	423.28
1113 District Levy - Heavy Motor Vehicles	52.79	43.57
1114 District Levy - Pers Prop/Mobile Homes	23.52	25.54
1130 Tax Title and Property Sales	4.20	0.00
1190 Penalties and Interest on Taxes	12.20	25.39
1510 Interest Earnings	260.24	177.73
3281 State Technology Aid	470.52	470.64
3460 Montana Oil and Gas Tax	884.99	0.00
4800 Federal Revenue in Lieu of Taxes	7.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,735.81	8,865.12

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		
6XX Supplies and Materials	0.00	4,698.40
7XX Property and Equipment Acquisition	2,762.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,762.50	4,698.40

Schedule Of Changes Worksheet

Beginning Fund Balance	50,039.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,865.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,698.40	(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)	54,206.69	(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
1110 District Tax Levy	19,055.48	0.00
1111 District Levy - Real Property	0.00	19,263.32
1112 District Levy - Personal Property	705.84	1,018.32
1113 District Levy - Heavy Motor Vehicles	111.23	109.13
1114 District Levy - Pers Prop/Mobile Homes	53.01	63.85
1130 Tax Title and Property Sales	10.49	0.00
1190 Penalties and Interest on Taxes	26.21	44.79
1510 Interest Earnings	147.53	37.58
3460 Montana Oil and Gas Tax	1,919.98	0.00
4800 Federal Revenue in Lieu of Taxes	17.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,047.57	20,536.99

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	33,003.13	0.00
7XX Property and Equipment Acquisition	9,000.00	3,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,003.13	3,200.00

Schedule Of Changes Worksheet

Beginning Fund Balance	10,357.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,536.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,200.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	27,694.59	(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	2.02	1.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.02	1.27

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	351.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.27	(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)	352.55	(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
1510 Interest Earnings	0.00	15.99
1700 Student Extracurricular Activity Receipts	37,613.99	35,133.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,613.99	35,149.73

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	29,356.21	36,481.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,356.21	36,481.79

Schedule Of Changes Worksheet

Beginning Fund Balance	22,324.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,149.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,481.79	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,992.60	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	9,423.05	15,944.38
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
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	189,193.84	202,501.87
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,757.96	2,014.99
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	4,989.99	5,767.55
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	3,914.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,914.30

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,304.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,636.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,741.72
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: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,944.38	0.00	0.00	0.00	
280	1XXX	2XX	1,842.71	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,954.63	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	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			19,741.72	0.00	0.00	0.00	19,741.72

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	668.50	0.00	0.00	0.00	668.50
Land Improvements	7,616.50	0.00	0.00	0.00	7,616.50
Buildings	221,556.71	-1,799.21	17,000.00	0.00	236,757.50
Machinery and Equipment	329,950.35	0.00	107,100.00	74,225.00	362,825.35
Totals at Historical Cost	559,792.06	-1,799.21	124,100.00	74,225.00	607,867.85
Less Accumulated Depreciation For:					
Improvement Accum	7,616.50	0.00	0.00	0.00	7,616.50
Building Accum	182,657.64	0.00	1,349.97	0.00	184,007.61
Machinery and Equipment Accum	224,910.37	0.00	23,013.89	26,091.41	221,832.85
Total Accumulated Depreciation	415,184.51	0.00	24,363.86	26,091.41	413,456.96
Governmental Activities, Capital Assets, net	144,607.55	-1,799.21	99,736.14	48,133.59	194,410.89

* 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
Instruction (1XXX)	52.20	0.00	0.00
School Administration (24XX)	3,017.70	0.00	0.00
Operations and Maintenance (26XX)	1,113.90	0.00	0.00
Transportation (27XX)	14,952.09	0.00	0.00
Food Service (31XX)	319.22	0.00	0.00
Extracurricular (34XX, 35XX)	4,908.75	0.00	0.00
Unallocated	0.00	0.00	0.00
Total Depreciation for FY2012	24,363.86	0.00	0.00

*** Has comment.



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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	14,955.66	2,254.90	0.00	0.00	17,210.56	0.00	17,210.56
Total Governmental Activity							
Long-Term Liabilities	14,955.66	2,254.90	0.00	0.00	17,210.56	0.00	17,210.56

* 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.