



Trustees' Financial Summary

FY2017-18

Submit ID:

21 Hill County

1229 Rocky Boy H S

Due Date:

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 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:	Deborah Arkinson	Phone #:	(406) 395-4291
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(Signature)

(Date)

Chair, Board of Trustees:	Theodore Russette III
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(Signature)

(Date)

County Superintendant	Maureen Odegard
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY18 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, 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, 13, 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	Program Type	Project Number	CFDA#
013	Aggregate Reim/Indirects	LOCAL		Local
031	MS Settlement Funds - Technology	LOCAL		
041	State OTO Capital Invest & Deferred Maintenance	STATE		state
054	Jobs for Montana Graduates	STATE	115-054	State
069	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
103	Title IV, Part B, 21st Century	FEDERAL		84.287
105	21st Century Community Learning	FEDERAL		84.287
106	Title IV, Part B, 21st Century	FEDERAL		84.287
159	Carl Perkins (Federal Vo-Ed)-Basic Grant	FEDERAL		84.048
194	AthLife Foundation	LOCAL		
227	Title I, Part A, Improving Basic Programs	FEDERAL		84.010
230	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
428	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
500	Walmart First Nations Backpack Program	LOCAL		
752	Vo Ed All Career & Tech Ed Programs	STATE		State
783	Vo Ed All Career & Tech Ed Programs	STATE		State
785	Vo Ed All Career & Tech Ed Programs	STATE		State



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	159,523.65		212,576.62	
02	Taxes Receivable - Real and Personal (120-149)	30.98		622.48	
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	159,554.63		213,199.10	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	30.98		622.48	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	159,523.65		212,576.62	
52	TOTAL FUND BALANCE/EQUITY	159,523.65		212,576.62	
53	TOTAL LIABILITIES AND FUND BALANCE	159,554.63		213,199.10	



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		369,259.60	(36,425.87)	
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)			68,658.22	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		369,259.60	32,232.35	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		369,259.60	32,232.35	
52	TOTAL FUND BALANCE/EQUITY		369,259.60	32,232.35	
53	TOTAL LIABILITIES AND FUND BALANCE		369,259.60	32,232.35	



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,501.93			8,834.91
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	10,501.93			8,834.91
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,501.93			8,834.91
52	TOTAL FUND BALANCE/EQUITY	10,501.93			8,834.91
53	TOTAL LIABILITIES AND FUND BALANCE	10,501.93			8,834.91



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,974,270.59	
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			2,974,270.59	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			953.22	
35	TOTAL LIABILITIES			953.22	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,973,317.37	
52	TOTAL FUND BALANCE/EQUITY			2,973,317.37	
53	TOTAL LIABILITIES AND FUND BALANCE			2,974,270.59	



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	44,685.70	2,524.74		420,234.78
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	44,685.70	2,524.74		420,234.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	44,685.70	2,524.74		420,234.78
52	TOTAL FUND BALANCE/EQUITY	44,685.70	2,524.74		420,234.78
53	TOTAL LIABILITIES AND FUND BALANCE	44,685.70	2,524.74		420,234.78



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	161,271.16	10,005.07		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	161,271.16	10,005.07		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	161,271.16	10,005.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	161,271.16	10,005.07		
53	TOTAL LIABILITIES AND FUND BALANCE	161,271.16	10,005.07		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	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 only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			117,352.40	
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			117,352.40	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			117,352.40	
52	TOTAL FUND BALANCE/EQUITY			117,352.40	
53	TOTAL LIABILITIES AND FUND BALANCE			117,352.40	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	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: Fund Code 01

PRC	Revenue	2017 Value	2018 Value
1110	District Tax Levy	2,609.59	3,534.25
1190	Penalties and Interest on Taxes	0.00	1.54
1510	Interest Earnings	0.00	93.10
3110	Direct State Aid	555,083.48	548,573.60
3111	Quality Educator	41,881.50	40,194.70
3112	At Risk Student	10,239.05	10,838.63
3113	Indian Education For All	2,868.75	2,819.52
3114	American Indian Achievement Gap	27,170.00	24,570.00
3115	State Spec Ed Allowable Cost Pymt to Districts	19,429.44	18,644.79
3116	Data For Achievement	2,748.60	0.00
3118	Natural Resource Development	10,047.55	0.00
3120	State Guaranteed Tax Base Aid	403,220.62	393,991.60
3444	State School Block Grant	1,180.30	0.00
3445	State Combined Fund School Block Grant	5,138.05	2,688.40
3460	Montana Oil and Gas Tax	2,638.36	1,533.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,084,255.29	1,047,484.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2017 Value	2018 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	622,732.70	573,864.95
			2XX Personal Services - Employee Benefits	5,900.57	8,739.01
			5XX Other Purchased Services	16,662.98	13,422.90
			6XX Supplies and Materials	12,912.36	10,894.42
21XX Support Services - Students					
			1XX Personal Services - Salaries	29,237.49	26,789.00
			2XX Personal Services - Employee Benefits	0.00	140.00
			6XX Supplies and Materials	749.27	710.75
222X Educational Media Services					
			1XX Personal Services - Salaries	18,025.60	26,790.99
			2XX Personal Services - Employee Benefits	0.00	134.00
			5XX Other Purchased Services	2,329.35	329.23
			6XX Supplies and Materials	29,043.33	23,734.91
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	30,765.18	28,000.01
			2XX Personal Services - Employee Benefits	0.00	150.00
			3XX Purchased Professional and Technical Services	2,056.69	3,350.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value	
			5XX Other Purchased Services	6,769.07	8,642.14	
			6XX Supplies and Materials	1,884.66	766.58	
			810 Dues and Fees	639.50	155.25	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	40,954.29	42,195.00	
			2XX Personal Services - Employee Benefits	0.00	211.00	
			3XX Purchased Professional and Technical Services	1,187.50	2,550.00	
			4XX Purchased Property Services	175.03	819.64	
			5XX Other Purchased Services	2,424.53	1,845.00	
			6XX Supplies and Materials	3,536.99	1,444.85	
			810 Dues and Fees	0.00	473.50	
		25XX	Support Services - Business			
			810 Dues and Fees	500.00	0.00	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	63,211.73	67,490.19	
			6XX Supplies and Materials	27,228.04	10,667.14	
		27XX	Student Transportation Services			
			4XX Purchased Property Services	0.00	4,666.40	
			5XX Other Purchased Services	50.00	0.00	
			6XX Supplies and Materials	0.00	4,500.00	
		280	Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	24,817.50	49,537.15	
			2XX Personal Services - Employee Benefits	0.00	260.00	
			5XX Other Purchased Services	500.00	605.17	
			6XX Supplies and Materials	2,707.27	2,020.20	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,137.44	2,061.71	
		710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	13,746.00	14,000.56	
			2XX Personal Services - Employee Benefits	0.00	150.00	
			5XX Other Purchased Services	11,512.68	8,706.46	
		720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	77,447.92	77,501.36	
			2XX Personal Services - Employee Benefits	0.00	900.00	
			5XX Other Purchased Services	20,070.97	18,409.81	
		910	Food Services			
		31XX	Food Services			
			5XX Other Purchased Services	79.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,071,995.64</u>	<u>1,037,629.28</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						149,668.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,047,484.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,037,629.28 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						159,523.65 (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:			Fund Code 10	
PRC	Revenue		2017 Value	2018 Value
	2220 County On-Schedule Trans Reimb		13,572.52	13,005.84
	3210 State On-Schedule Trans Reimb		13,572.72	11,535.69
	3444 State School Block Grant		104.99	104.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>27,250.23</u>	<u>24,646.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	22,827.80	12,656.00
		2XX	Personal Services - Employee Benefits	0.07	0.00
		6XX	Supplies and Materials	0.00	1,445.52
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	<u>11,107.91</u>	<u>10,545.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>33,935.78</u>	<u>24,646.52</u>

Schedule Of Changes Worksheet						Fund Code 10	
Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,646.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,646.52	(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)						0.00	(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: Fund Code 11

PRC	Revenue	2017 Value	2018 Value
	1110 District Tax Levy	50,483.41	50,078.34
	1190 Penalties and Interest on Taxes	0.00	29.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>50,483.41</u>	<u>50,108.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	74,505.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>74,505.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					236,973.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,108.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					74,505.00	(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)					212,576.62	(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: Fund Code 14

PRC	Revenue	2017 Value	2018 Value
	2240 County Retirement Distribution	256,265.12	477,459.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		256,265.12	477,459.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	101,727.20	101,345.99
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	5,010.44	5,178.04
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	7,772.85	8,136.06
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,540.47	7,163.74
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	15,752.31	16,159.22
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	8,221.31	8,059.27
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	17,715.51	14,630.57
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	13,404.76	9,424.53
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,049.26	9,828.95
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,044.36	210.26
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,625.00	3,325.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,606.44	3,237.87
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,371.55	11,640.41
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,861.65	2,628.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14		
PRC	Program	Function	Object		2017 Value	2018 Value	
	920	Enterprise or Internal Service Programs					
		32XX	Enterprise Services				
			2XX	Personal Services - Employee Benefits	611.94	0.00	
	999	Undistributed					
		9999	Undistributed				
			892	Material Prior Period Expenditure Adjustments	0.00	68.20	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>206,315.05</u>	<u>201,036.31</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					92,836.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					477,459.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					201,036.31	(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)					369,259.60	(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:		Fund Code 15
PRC	Revenue	2018 Value
041	State OTO Capital Invest & Deferred Maintenance	
	1900 Other Revenue from Local Sources	0.44
069	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	13,898.30
103	Title IV, Part B, 21st Century	
	4340 Title IV, Part B, 21st Century Community Learning Centers	98.37
105	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	270.00
106	Title IV, Part B, 21st Century	
	4340 Title IV, Part B, 21st Century Community Learning Centers	42,960.66
159	Carl Perkins (Federal Vo-Ed)-Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	19,670.00
194	AthLife Foundation	
	1920 Contributions/Donations from Private Sources	4,601.42
227	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	44,247.33
428	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,855.00
500	Walmart First Nations Backpack Program	
	1920 Contributions/Donations from Private Sources	14,999.81
783	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	31.67
785	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	3,903.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		157,536.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
054	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		385.48
			2XX Personal Services - Employee Benefits		309.09
			6XX Supplies and Materials		77.07
			054 Subtotal		771.64



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
069	Title I, Part A, Improving Basic Programs				
	465	Federal Miscellaneous Grants from OPI			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		5,289.00
			2XX Personal Services - Employee Benefits		742.61
			3XX Purchased Professional and Technical Services		7,500.00
			5XX Other Purchased Services		362.05
			6XX Supplies and Materials		5.00
			069 Subtotal		13,898.66
106	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		27,263.20
			2XX Personal Services - Employee Benefits		5,530.53
			3XX Purchased Professional and Technical Services		5,790.96
			5XX Other Purchased Services		1,742.08
			6XX Supplies and Materials		2,633.89
			106 Subtotal		42,960.66
159	Carl Perkins (Federal Vo-Ed)-Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		1,981.72
			6XX Supplies and Materials		17,688.28
			159 Subtotal		19,670.00
194	AthLife Foundation				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits		4,601.42
			194 Subtotal		4,601.42
227	Title I, Part A, Improving Basic Programs				
	465	Federal Miscellaneous Grants from OPI			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		6,500.07
			2XX Personal Services - Employee Benefits		1,109.50
			3XX Purchased Professional and Technical Services		19,250.00
			6XX Supplies and Materials		17,387.76
			227 Subtotal		44,247.33



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value	
428	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)					
		21XX Support Services - Students				
			6XX Supplies and Materials			12,855.00
			428 Subtotal			<u>12,855.00</u>
500	Walmart First Nations Backpack Program					
	410 Miscellaneous Federal Grants Direct from Feds					
		21XX Support Services - Students				
			5XX Other Purchased Services			416.02
			6XX Supplies and Materials			13,276.79
		62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs			1,307.00
			500 Subtotal			<u>14,999.81</u>
752	Vo Ed All Career & Tech Ed Programs					
	329 State Miscellaneous Grants					
		1XXX Instruction				
			6XX Supplies and Materials			241.76
			752 Subtotal			<u>241.76</u>
785	Vo Ed All Career & Tech Ed Programs					
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			6XX Supplies and Materials			2,257.52
			810 Dues and Fees			1,645.48
			785 Subtotal			<u>3,903.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u>158,149.28</u>

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						32,845.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157,536.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						158,149.28 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,232.35 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
041 State OTO Capital Invest & Deferred Maintenance	0.44	0.00	0.44
054 Jobs for Montana Graduates	0.00	771.64	-771.64
069 Title I, Part A, Improving Basic Programs	13,898.30	13,898.66	-0.36
103 Title IV, Part B, 21st Century	98.37	0.00	98.37
105 21st Century Community Learning	270.00	0.00	270.00
106 Title IV, Part B, 21st Century	42,960.66	42,960.66	0.00
159 Carl Perkins (Federal Vo-Ed)-Basic Grant	19,670.00	19,670.00	0.00
194 AthLife Foundation	4,601.42	4,601.42	0.00
227 Title I, Part A, Improving Basic Programs	44,247.33	44,247.33	0.00
428 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,855.00	12,855.00	0.00
500 Walmart First Nations Backpack Program	14,999.81	14,999.81	0.00
752 Vo Ed All Career & Tech Ed Programs	0.00	241.76	-241.76
783 Vo Ed All Career & Tech Ed Programs	31.67	0.00	31.67
785 Vo Ed All Career & Tech Ed Programs	3,903.00	3,903.00	0.00
Total	157,536.00	158,149.28	-613.28



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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: Fund Code 18

PRC	Revenue	2017 Value	2018 Value
	3260 State Driver's Education Reimbursement	2,087.06	2,258.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,087.06	2,258.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,504.06	1,484.34
			2XX Personal Services - Employee Benefits	0.00	113.55
			4XX Purchased Property Services	337.46	0.00
			6XX Supplies and Materials	353.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,195.40	1,597.89

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	9,840.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,258.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,597.89	(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)	10,501.93	(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: Fund Code 21

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	47.05	115.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47.05</u>	<u>115.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					8,719.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115.21 (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)					8,834.91 (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: Fund Code 26

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	5,736.04	14,997.91
	4820 Federal Impact Aid - Title VIII	923,277.80	863,350.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		929,013.84	878,348.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	637.22	43,447.82
			4XX Purchased Property Services	55.00	0.00
			5XX Other Purchased Services	14,032.00	14,246.75
			6XX Supplies and Materials	0.00	11,370.35
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	10,867.30	5,078.40
		222X Educational Media Services			
			1XX Personal Services - Salaries	25,832.37	20,731.62
			3XX Purchased Professional and Technical Services	830.20	1,780.50
			4XX Purchased Property Services	102.86	140.15
			6XX Supplies and Materials	0.00	1,940.49
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	22,709.87	20,943.38
			4XX Purchased Property Services	0.00	413.54
			5XX Other Purchased Services	3,224.00	3,423.30
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	53,446.52	58,388.46
			3XX Purchased Professional and Technical Services	0.00	250.00
			6XX Supplies and Materials	0.00	852.24
		25XX Support Services - Business			
			1XX Personal Services - Salaries	50,247.36	49,722.05
			3XX Purchased Professional and Technical Services	7,483.47	5,908.00
			5XX Other Purchased Services	788.02	400.00
			6XX Supplies and Materials	2,892.61	3,302.91
			810 Dues and Fees	6,000.00	5,438.57
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	106,844.01	90,821.76
			2XX Personal Services - Employee Benefits	400.00	0.00
			3XX Purchased Professional and Technical Services	3,247.34	1,314.89
			4XX Purchased Property Services	17,394.79	16,738.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2017 Value	2018 Value	
			5XX Other Purchased Services	9,048.31	9,042.46	
			6XX Supplies and Materials	718.98	355.00	
			8XX Other Expenditures	0.00	1,800.00	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	48,479.77	41,160.42	
			2XX Personal Services - Employee Benefits	400.13	0.00	
			3XX Purchased Professional and Technical Services	0.00	38.64	
			4XX Purchased Property Services	7,773.06	4,817.12	
			5XX Other Purchased Services	4,429.08	3,634.00	
			6XX Supplies and Materials	10,675.17	6,904.18	
		4XXX	Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	500.00	
			7XX Property and Equipment Acquisition	0.00	700.00	
			810 Dues and Fees	717.35	300.00	
		52XX	Capital Leases or Long Term Notes with Board of Investments			
			830 Special Assessments	2,485.00	0.00	
			840 Principal On Debt	1,610.48	0.00	
			850 Interest on Debt	148.27	0.00	
280	Special Education - Local and State					
		1XXX	Instruction			
			1XX Personal Services - Salaries	13,274.31	14,536.67	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	462.57	77.26	
			6XX Supplies and Materials	60.00	321.83	
			8XX Other Expenditures	238.45	0.00	
710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities			
			6XX Supplies and Materials	3,035.83	2,555.65	
			810 Dues and Fees	250.00	570.50	
720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	21,043.39	0.00	
			3XX Purchased Professional and Technical Services	750.00	900.00	
			4XX Purchased Property Services	1,709.95	1,311.72	
			5XX Other Purchased Services	4,194.86	5,268.39	
			6XX Supplies and Materials	0.00	17,188.68	
			810 Dues and Fees	4,556.00	4,381.00	
860	Community Drug Free Programs					
		33XX	Community Services			
			3XX Purchased Professional and Technical Services	2,601.91	1,195.36	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2017 Value	2018 Value
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries		21,498.01	20,907.03
			2XX Personal Services - Employee Benefits		200.00	0.00
			4XX Purchased Property Services		858.09	926.58
			5XX Other Purchased Services		0.00	511.22
			6XX Supplies and Materials		18,779.60	20,563.73
			810 Dues and Fees		0.00	225.01
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds		0.00	216,767.50
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments		1,661.47	0.00
			971 Residual Equity Transfers Out		213,517.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>722,212.48</u>	<u>734,113.76</u>

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					2,829,082.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					878,348.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					734,113.76	(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)					2,973,317.37	(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: Fund Code 28

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	245.85	605.07
	3281 State Technology Aid	1,217.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,463.17</u>	<u>605.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2017 Value	2018 Value
031	MS Settlement Funds - Technology				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	3,087.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,087.61</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	47,168.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	605.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,087.61	(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)	44,685.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	13.12	31.99
	1925 Innovative Education Payment	19.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32.97</u>	<u>31.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					2,492.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31.99 (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)					2,524.74 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		390.27	2,939.84
	5300 Operating Transfers from Other Funds		0.00	216,767.50
	9710 Residual Equity Transfers In		213,517.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			213,907.77	219,707.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	165,000.00	170,000.00
			850 Interest on Debt	45,373.75	41,392.50
			860 Agent Fees/Issuance Costs	15.00	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				210,388.75	213,892.50

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						414,419.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						219,707.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						213,892.50 (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)						420,234.78 (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: Fund Code 60

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	163.00	30.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		163.00	30.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					161,240.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					161,271.16	(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: Fund Code 61

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	53.61	130.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53.61	130.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	9,874.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130.23	(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)	10,005.07	(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: Fund Code 84

PRC	Revenue	2017 Value	2018 Value
	1700 Student Extracurricular Activity Receipts	161,768.06	148,895.37
	6100 Material Prior Period Revenue Adjustments	50.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>161,818.16</u>	<u>148,895.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2017 Value	2018 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	164,382.88	131,063.36
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	425.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>164,382.88</u>	<u>131,488.41</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance		99,945.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		148,895.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		131,488.41	(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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		117,352.40	(5)



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Detail Expenditure

Fund	Account	Description	2017 Value	2018 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	24,817.50	49,537.15
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	XXX 1XXX 112	Certified Teacher Staff Salaries	587,007.75	593,234.77
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,081.23	5,908.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	829.58	940.02
XX	XXX 26XX 41X	Energy Utility Services	66,299.99	62,405.78
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	700.00
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 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	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
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,644.79
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,644.79

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,247.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,859.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	69,020.90
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 Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2020 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	49,537.15	0.00	0.00	0.00	14,536.67
280	1XXX	2XX	260.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	605.17	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,020.20	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,061.71	0.00	0.00	0.00	0.00
Totals			54,484.23	0.00	0.00	0.00	14,536.67

69,020.90

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY18 in TEAMS.



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

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	49,194.00	0.00	0.00	0.00	49,194.00
Buildings	3,629,590.00	0.00	0.00	0.00	3,629,590.00
Machinery and Equipment	721,001.00	0.00	0.00	0.00	721,001.00
Construction in Progress	4,968.00	0.00	0.00	0.00	4,968.00
Totals at Historical Cost	4,404,753.00	0.00	0.00	0.00	4,404,753.00
Depreciation					
Improvement Accum	5,842.00	0.00	0.00	0.00	5,842.00
Building Accum	1,355,026.00	0.00	0.00	0.00	1,355,026.00
Machinery and Equipment Accum	322,303.00	0.00	0.00	0.00	322,303.00
Total Accumulated Depreciation	1,683,171.00	0.00	0.00	0.00	1,683,171.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,721,582.00	0.00	0.00	0.00	2,721,582.00

* 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.

*** Has comments.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2017	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2018) [a+b-c-d]	(f) Current Portion Due FY2019	(g) Long-Term Portion Due FY2020
Governmental Activities *							
Compensated Absences	69,562.00	0.00	0.00	0.00	69,562.00	0.00	0.00
Other Post Employment Benefits	64,670.00	0.00	0.00	0.00	64,670.00	0.00	0.00
Other	2,325,000.00	0.00	0.00	0.00	2,325,000.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,459,232.00	0.00	0.00	0.00	2,459,232.00	0.00	0.00
Bond(s)							
05/25/2011	1,530,000.00	0.00	170,000.00	0.00	1,360,000.00	180,000.00	1,180,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,530,000.00	0.00	170,000.00	0.00	1,360,000.00	180,000.00	1,180,000.00

* 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.



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Net Pension Liability FY2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	750,647.04	123,401.96	0.00	874,049.00
Net Pension - TRS	1,323,163.68	0.00	150,419.68	1,172,744.00