



Trustees' Financial Summary

FY2016-17

Submit ID: 0400-97396897

18 Glacier County

0400 Browning Elem

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:	Stacy Edwards	Phone #:	(406) 338-2715
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(Signature)

(Date)

Chair, Board of Trustees:	Wendy Bremner
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(Signature)

(Date)

County Superintendant	Darryl Omsberg
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY17 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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#
001	Child Care Meal Reimb	FEDERAL		
003	P-Card Rebate	LOCAL		
010	KW Bergan/Vina Chatten	LOCAL		
017	Exxon BES	LOCAL		
020	Browning Elementary	LOCAL		
022	Pow Wow	LOCAL		
025	Lights On	LOCAL		
026	Browning Elementary Incentives	LOCAL		
030	Napi	LOCAL		
031	Napi Rentals	LOCAL		
032	Trailer Court Rentals	LOCAL		
033	Babb Trailer	LOCAL		
042	Babb	LOCAL		
050	Middle School	LOCAL		
060	High School	LOCAL		
067	Summer Activities	LOCAL		
071	Set Aside Expenditures	LOCAL		
072	Childcare	LOCAL		
075	NIISA Stepping Stones Grant	LOCAL		
076	Substance Use Among Youth Survey	LOCAL		
077	The Dennis and Phyllis Washington Foundation	LOCAL		
081	James Evans	LOCAL		
082	Steve Conway	LOCAL		
083	James Running Fisher	LOCAL		
084	Brian Gallup	LOCAL		
085	Velden Calica	LOCAL		
086	Jess Edwards	LOCAL		
087	Wendy Bremner	LOCAL		
088	Kristy Bullshoe	LOCAL		
093	Facilities	LOCAL		
094	Homeless Donations	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
095	Glacier Peaks Casino-Investing in Our Students & Our Schools	LOCAL		
115	Title I - Schoolwide 2014-15	FEDERAL	018 0400 3215	Federal
116	Title I - Schoolwide 2015-16	FEDERAL		
117	Title I - Schoolwide 2016-17	FEDERAL	018 0400 3217	84.010A
126	Title I School Improvement 2015-2016	FEDERAL		
127	Title I School Improvement	FEDERAL	018 040 33 17	84.010A
175	SRI Grant 2015-16	FEDERAL		
176	SRI Grant 2016-17	FEDERAL		
180	Preschool Development Grant 2016-17	FEDERAL	018 0400 16 16	84.419A
202	Project Aware - Comp 1 2015-16	FEDERAL		
203	Project Aware - Comp 2 2015-16	FEDERAL		
204	Project Aware - Comp 1 2016-17	FEDERAL		
205	Project Aware - Comp 2 2016-17	FEDERAL		
216	Title I, Part A, Improving Basic Programs	FEDERAL	018 0400 3116	84.010A
217	Title I Improving Basic Programs	FEDERAL	018 0400 31 17	84.010A
316	Title III Part A English Language Acquisition	FEDERAL	018 0400 4116	84.365A
317	Title III Part A English Language Acquisition	FEDERAL	018 0400 41 17	84.365A
348	School Safety	LOCAL		
355	Medicaid Reimbursement	STATE		
416	21st Century Community Learning 2015-16	FEDERAL	018 0400 1716	84.287
417	21st Century Community Learning 2016-17	FEDERAL	018 0400 17 17	84.287
436	Title II, Part A, Teacher/Principal Train/Recruit 2015-16	FEDERAL	018 0400 1416	84.367
437	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	018 0400 14 17	84.367
440	McKinney-Vento Homeless 2015-16	FEDERAL	018 0400 5716	84.196A
441	McKinney-Vento Homeless 2016-17	FEDERAL		
504	OTO Capital Improvements and Deferred Maintenance	FEDERAL		
510	Immersion Grant	FEDERAL		
517	Title VII, Indian Education 2015-16	FEDERAL	S060A150819	84.060
518	Title VII, Indian Education 2016-17	FEDERAL	S060A150819	84.060
606	IDEA Part B 2015-16	FEDERAL	018 0400 7716	84.027
607	IDEA Part B 2016-17	FEDERAL		84.027



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
616	IDEA Preschool 2015-16	FEDERAL		84.173A
617	IDEA Preschool 2016-17	FEDERAL		84.173A
646	Striving Readers	FEDERAL		
671	GEAR UP MS 2015-16	STATE		
674	GEAR UP HS 2015-16	STATE		
675	GEAR UP Summer MS 2016	STATE		
676	GEAR UP Summer HS 2016	STATE		
677	GEAR UP MS 2016-17	STATE		
678	GEAR UP HS 2016-17	STATE		
679	GEAR UP Summer MS 2017	STATE		
680	GEAR UP Summer HS 2017	STATE		
722	Napi Incentives	STATE		
780	Miscellaneous Local Revenue	LOCAL		
782	Employee Fund	LOCAL		
786	Equipment Replacement Fund	LOCAL		
787	License Plate Revenue	LOCAL		
800	Food Pantry	LOCAL		
807	Summer Lunch	LOCAL		
910	Budget Amendment			



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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)	404,037.66	219,069.62	517,938.60	87,147.29
02	Taxes Receivable - Real and Personal (120-149)	317,918.69	167,227.44	87,997.70	
03	Taxes Receivable - Protested (150-159)	169,255.03	90,007.50	62,453.02	
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	891,211.38	476,304.56	668,389.32	87,147.29
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)		499.61		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		499.61		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	487,173.72	257,234.94	150,450.72	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		1,411.60		2,874.37
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	404,037.66	217,158.41	517,938.60	84,272.92
52	TOTAL FUND BALANCE/EQUITY	404,037.66	218,570.01	517,938.60	87,147.29
53	TOTAL LIABILITIES AND FUND BALANCE	891,211.38	476,304.56	668,389.32	87,147.29



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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)	39,189.47	204,680.54	(523,794.67)	33,550.12
02	Taxes Receivable - Real and Personal (120-149)	52.93			666.53
03	Taxes Receivable - Protested (150-159)	2.42			0.18
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	39,244.82	204,680.54	(523,794.67)	34,216.83
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)			2,309.84	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			2,309.84	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	55.35			666.71
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			52,250.73	
48	Fund Balance for Budget	39,189.47	204,680.54	(578,355.24)	33,550.12
52	TOTAL FUND BALANCE/EQUITY	39,189.47	204,680.54	(526,104.51)	33,550.12
53	TOTAL LIABILITIES AND FUND BALANCE	39,244.82	204,680.54	(523,794.67)	34,216.83



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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)			10,000.00	
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			10,000.00	
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			10,000.00	
52	TOTAL FUND BALANCE/EQUITY			10,000.00	
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	



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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)			15,155,168.49	
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			15,155,168.49	
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)			15,961.32	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			15,961.32	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			35,234.09	
48	Fund Balance for Budget			15,103,973.08	
52	TOTAL FUND BALANCE/EQUITY			15,139,207.17	
53	TOTAL LIABILITIES AND FUND BALANCE			15,155,168.49	



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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)	22,594.78	283,832.72		(3,712.32)
02	Taxes Receivable - Real and Personal (120-149)				32,886.05
03	Taxes Receivable - Protested (150-159)				30,218.67
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	22,594.78	283,832.72		59,392.40
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)				63,104.72
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	22,594.78	283,832.72		(3,712.32)
52	TOTAL FUND BALANCE/EQUITY	22,594.78	283,832.72		(3,712.32)
53	TOTAL LIABILITIES AND FUND BALANCE	22,594.78	283,832.72		59,392.40



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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)	430,418.77	124,604.84		
02	Taxes Receivable - Real and Personal (120-149)		11,474.66		
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	430,418.77	136,079.50		
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)		11,474.66		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	39,085.00			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	391,333.77	124,604.84		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	430,418.77	124,604.84		
53	TOTAL LIABILITIES AND FUND BALANCE	430,418.77	136,079.50		



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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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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)		249,969.56		
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		249,969.56		
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		249,969.56		
52	TOTAL FUND BALANCE/EQUITY		249,969.56		
53	TOTAL LIABILITIES AND FUND BALANCE		249,969.56		



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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	2016 Value	2017 Value
1111	District Levy - Real Property	477,449.36	353,792.21
1112	District Levy - Personal Property	27,016.28	303,711.11
1114	District Levy - Pers Prop/Mobile Homes	3,921.52	3,197.48
1190	Penalties and Interest on Taxes	4,364.35	7,332.98
1510	Interest Earnings	3,116.98	9,161.89
3110	Direct State Aid	3,812,230.91	4,027,554.05
3111	Quality Educator	379,966.55	401,677.09
3112	At Risk Student	115,393.67	135,937.03
3113	Indian Education For All	31,006.80	32,767.50
3114	American Indian Achievement Gap	278,185.00	300,542.00
3115	State Spec Ed Allowable Cost Pymt to Districts	424,830.20	458,035.10
3116	Data For Achievement	29,700.00	31,395.12
3118	Natural Resource Development	42,798.38	72,902.67
3120	State Guaranteed Tax Base Aid	2,666,891.84	2,843,135.64
3444	State School Block Grant	146,604.64	146,604.64
3445	State Combined Fund School Block Grant	36,714.11	0.00
6100	Material Prior Period Revenue Adjustments	-4,369.50	0.00
9710	Residual Equity Transfers In	0.00	75,669.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,475,821.09	9,203,416.15

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	5,351,055.31	5,682,338.67
			2XX Personal Services - Employee Benefits	948,117.84	1,051,839.33
21XX Support Services - Students					
			1XX Personal Services - Salaries	472,354.23	532,145.94
			2XX Personal Services - Employee Benefits	72,372.80	110,058.32
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	36,026.01	0.00
			2XX Personal Services - Employee Benefits	8,033.30	0.00
222X Educational Media Services					
			1XX Personal Services - Salaries	255,085.00	262,105.64
			2XX Personal Services - Employee Benefits	31,788.52	37,540.15
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	65,396.06	83,396.68
			2XX Personal Services - Employee Benefits	23,753.61	32,631.41



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2016 Value	2017 Value
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries		35,708.17	37,837.31
		2XX	Personal Services - Employee Benefits		13,511.15	15,729.66
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries		844,678.45	812,776.86
		2XX	Personal Services - Employee Benefits		232,141.32	229,118.36
		21XX Support Services - Students				
		1XX	Personal Services - Salaries		154,143.57	155,853.19
		2XX	Personal Services - Employee Benefits		31,987.48	36,386.23
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries		19,050.53	20,071.20
		2XX	Personal Services - Employee Benefits		5,150.25	589.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>8,600,353.60</u>	<u>9,100,418.69</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					301,040.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,203,416.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,100,418.69	(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)					404,037.66	(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	2016 Value	2017 Value
1111	District Levy - Real Property	194,434.26	161,588.44
1112	District Levy - Personal Property	15,248.12	140,429.95
1114	District Levy - Pers Prop/Mobile Homes	2,276.94	1,497.13
1190	Penalties and Interest on Taxes	2,733.50	4,291.33
1510	Interest Earnings	1,605.47	641.29
2220	County On-Schedule Trans Reimb	124,578.95	133,203.95
3210	State On-Schedule Trans Reimb	140,376.27	133,203.95
3444	State School Block Grant	33,175.98	33,175.98
6100	Material Prior Period Revenue Adjustments	-219.79	24,968.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		514,209.70	633,000.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	339,268.65	356,357.84
			2XX Personal Services - Employee Benefits	113,868.29	124,307.79
			3XX Purchased Professional and Technical Services	569.71	2,305.50
			4XX Purchased Property Services	27,411.64	44,203.05
			5XX Other Purchased Services	30,591.95	31,374.08
			6XX Supplies and Materials	3,095.92	0.00
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	39,165.04	37,502.41
			2XX Personal Services - Employee Benefits	7,960.29	8,752.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				561,931.49	604,802.97



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						188,960.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						633,000.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						604,802.97 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	1,411.60	Less Last Year	0.00	(4b)		1,411.60
						1,411.60 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						218,570.01 (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		2016 Value	2017 Value
	1111 District Levy - Real Property		214,819.52	175,127.37
	1112 District Levy - Personal Property		13,261.70	155,547.90
	1114 District Levy - Pers Prop/Mobile Homes		1,920.00	1,526.05
	1190 Penalties and Interest on Taxes		1,659.15	2,945.12
	1510 Interest Earnings		2,407.10	1,799.20
	6100 Material Prior Period Revenue Adjustments		-634.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			233,433.35	336,945.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object		2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary					
		27XX Student Transportation Services				
			7XX Property and Equipment Acquisition		624,435.43	3,652.34
348	School Safety					
	998 School Safety Transfers to Building Reserve Fund					
		61XX Operating Transfers to Other Funds				
			911 School Safety Transfer to Building Reserve Fund		0.00	101,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					624,435.43	104,902.34

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						285,895.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						336,945.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,902.34	(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)						517,938.60	(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: Fund Code 12

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	0.00	976.05
	1611 National School Lunch Program	5,012.97	0.00
	1630 Catering Sales	1,657.39	2,602.74
	1632 Daily Adult Sales	29,686.56	0.00
	1900 Other Revenue from Local Sources	2,693.65	341.26
	4550 Federal Child Nutrition	1,301,843.60	1,492,399.73
	6100 Material Prior Period Revenue Adjustments	3,758.20	0.00
001	Child Care Meal Reimb		
	1611 National School Lunch Program	0.00	50,040.17
010	KW Bergan/Vina Chattin		
	1611 National School Lunch Program	0.00	40.00
	1632 Daily Adult Sales	0.00	55.25
020	Browning Elementary		
	1632 Daily Adult Sales	0.00	23.50
030	Napi		
	1632 Daily Adult Sales	0.00	2.75
042	Babb		
	1632 Daily Adult Sales	0.00	535.25
050	Middle School		
	1632 Daily Adult Sales	0.00	4.00
060	High School		
	1611 National School Lunch Program	0.00	265.00
	1632 Daily Adult Sales	0.00	32,935.75
807	Summer Lunch		
	1632 Daily Adult Sales	0.00	3,316.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,344,652.37	1,583,537.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2016 Value	2017 Value
	910		Food Services		
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	519.41	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	13,700.38	13,466.72
		31XX	Food Services		
			1XX Personal Services - Salaries	114,259.48	517,473.70
			2XX Personal Services - Employee Benefits	152,201.60	159,158.14
			4XX Purchased Property Services	895.70	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2016 Value	2017 Value
			5XX Other Purchased Services		8,951.23	2,930.00
			6XX Supplies and Materials		952,224.89	848,981.75
			7XX Property and Equipment Acquisition		7,024.89	0.00
			810 Dues and Fees		0.00	115.50
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments		0.00	1,076.21
807	Summer Lunch					
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries		0.00	47,681.06
			2XX Personal Services - Employee Benefits		0.00	3,256.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,249,777.58</u>	<u>1,594,139.81</u>

Schedule Of Changes Worksheet					Fund Code 12	
Beginning Fund Balance					96,684.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,583,537.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,594,139.81	(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	2,874.37	Less Last Year	1,809.34	(4b)	1,065.03
					1,065.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,147.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	0.22	0.44
1190	Penalties and Interest on Taxes	0.18	0.36
1510	Interest Earnings	344.39	164.34
6100	Material Prior Period Revenue Adjustments	-32.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		312.60	165.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services	3,240.00	1,660.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,240.00	1,660.00

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	40,684.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,660.00	(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)	39,189.47	(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		2016 Value	2017 Value
	1510 Interest Earnings		2,093.92	634.61
	2240 County Retirement Distribution		1,317,518.65	1,673,249.00
	6100 Material Prior Period Revenue Adjustments		784.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,320,396.59	1,673,883.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	797,048.43	822,859.93
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	86,192.64	94,258.39
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	6,116.71	13,145.60
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	59,222.41	60,253.17
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	38,386.95	40,715.87
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	136,089.96	140,483.26
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	28,044.57	28,256.02
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	140,543.71	146,846.76
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	60,331.19	63,417.36
		4XXX Facilities Acquisition and Construction Services			
			2XX Personal Services - Employee Benefits	139.45	98.28
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	144,613.36	142,956.30
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	25,973.28	29,427.73
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	8,739.62	7,385.18
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,336.76	6,094.07



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2016 Value	2017 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,209.96	3,395.88
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,574.35	1,941.88
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,047.51	12,152.28
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	64.60	0.00
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	3,969.50	0.00
		31XX Food Services			
			2XX Personal Services - Employee Benefits	76,206.71	80,855.52
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	12,804.47	15,378.09
176 SRI Grant 2016-17					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	368.38
807 Summer Lunch					
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	7,613.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,646,656.14	1,717,903.37



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						248,700.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,673,883.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,717,903.37 (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)						204,680.54 (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	2017 Value
003	P-Card Rebate	
	1900 Other Revenue from Local Sources	5,258.97
017	Exxon BES	
	1900 Other Revenue from Local Sources	500.00
022	Pow Wow	
	1900 Other Revenue from Local Sources	13,123.90
025	Lights On	
	1900 Other Revenue from Local Sources	2,515.00
026	Browning Elementary Incentives	
	1900 Other Revenue from Local Sources	1,874.65
067	Summer Activities	
	1900 Other Revenue from Local Sources	6,290.90
076	Substance Use Among Youth Survey	
	1900 Other Revenue from Local Sources	7,000.00
094	Homeless Donations	
	1900 Other Revenue from Local Sources	5,928.70
095	Glacier Peaks Casino-Investing in Our Students & Our Schools	
	1900 Other Revenue from Local Sources	4,050.00
116	Title I - Schoolwide 2015-16	
	4940 Schoolwide Program	413,487.00
	6100 Material Prior Period Revenue Adjustments	197.13
117	Title I - Schoolwide 2016-17	
	4940 Schoolwide Program	885,297.00
126	Title I School Improvement 2015-2016	
	4220 Title I, Part A, Improvement Grants	135,016.82
	6100 Material Prior Period Revenue Adjustments	330.00
127	Title I School Improvement	
	4200 Title I, Part A, Improving Basic Programs	196,173.00
180	Preschool Development Grant 2016-17	
	4650 Federal Miscellaneous Grants from OPI	149,427.00
202	Project Aware - Comp 1 2015-16	
	4650 Federal Miscellaneous Grants from OPI	81,321.00
203	Project Aware - Comp 2 2015-16	
	4650 Federal Miscellaneous Grants from OPI	3,667.00
204	Project Aware - Comp 1 2016-17	
	4650 Federal Miscellaneous Grants from OPI	240,875.00
205	Project Aware - Comp 2 2016-17	
	4650 Federal Miscellaneous Grants from OPI	16,001.00



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216 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,924.00
217 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	37,817.00
317 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,118.00
355 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	188,630.74
417 21st Century Community Learning 2016-17	
4340 Title IV, Part B, 21st Century Community Learning Centers	37,752.00
436 Title II, Part A, Teacher/Principal Train/Recruit 2015-16	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	44,440.00
437 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	157,886.00
440 McKinney-Vento Homeless 2015-16	
4380 Title X, Part C, Education of Homeless Children & Youth	708.00
441 McKinney-Vento Homeless 2016-17	
4380 Title X, Part C, Education of Homeless Children & Youth	2,653.00
510 Immersion Grant	
3740 Indian Language Immersion Payment	17,381.00
517 Title VII, Indian Education 2015-16	
6100 Material Prior Period Revenue Adjustments	-1.00
518 Title VII, Indian Education 2016-17	
4130 Title VII Indian Education	382,558.98
606 IDEA Part B 2015-16	
4560 IDEA, Part B, Children with Disabilities	67,768.00
607 IDEA Part B 2016-17	
4560 IDEA, Part B, Children with Disabilities	283,197.00
617 IDEA Preschool 2016-17	
4570 IDEA Preschool	16,301.00
646 Striving Readers	
4230 Title I, Part E, Striving Readers	123,072.00
671 GEAR UP MS 2015-16	
6100 Material Prior Period Revenue Adjustments	-3,827.25
674 GEAR UP HS 2015-16	
4710 GEAR UP	0.31
675 GEAR UP Summer MS 2016	
4710 GEAR UP	3,352.61
676 GEAR UP Summer HS 2016	
4710 GEAR UP	6,516.22
677 GEAR UP MS 2016-17	
4710 GEAR UP	60,846.63
678 GEAR UP HS 2016-17	
4710 GEAR UP	71,234.31



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722 Napi Incentives		
1900 Other Revenue from Local Sources		164.00
780 Miscellaneous Local Revenue		
1510 Interest Earnings		398.26
1900 Other Revenue from Local Sources		14,975.73
782 Employee Fund		
1900 Other Revenue from Local Sources		807.57
786 Equipment Replacement Fund		
1900 Other Revenue from Local Sources		210.00
787 License Plate Revenue		
1900 Other Revenue from Local Sources		3,420.00
800 Food Pantry		
1900 Other Revenue from Local Sources		5,498.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,698,136.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2016 Value	2017 Value
017	Exxon BES				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		524.75
			017 Subtotal		<u>524.75</u>
022	Pow Wow				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,258.50
			2XX Personal Services - Employee Benefits		849.09
			6XX Supplies and Materials		14,089.04
			022 Subtotal		<u>18,196.63</u>
026	Browning Elementary Incentives				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,428.86
			026 Subtotal		<u>1,428.86</u>
067	Summer Activities				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,004.80
			067 Subtotal		<u>3,004.80</u>
075	NIISA Stepping Stones Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,400.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value
			5XX Other Purchased Services		1,046.87
			6XX Supplies and Materials		553.13
			075 Subtotal		<u>4,000.00</u>
076	Substance Use Among Youth Survey				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		887.25
			076 Subtotal		<u>887.25</u>
077	The Dennis and Phyllis Washington Foundation				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		20,000.00
			077 Subtotal		<u>20,000.00</u>
095	Glacier Peaks Casino-Investing in Our Students & Our Schools				
	8XX Community Services Programs				
	33XX Community Services				
			6XX Supplies and Materials		3,329.62
			095 Subtotal		<u>3,329.62</u>
116	Title I - Schoolwide 2015-16				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		27,538.63
			2XX Personal Services - Employee Benefits		6,693.42
			3XX Purchased Professional and Technical Services		58,415.40
			6XX Supplies and Materials		16,883.24
	21XX Support Services - Students				
			1XX Personal Services - Salaries		6,603.41
			2XX Personal Services - Employee Benefits		3,120.77
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		176,326.88
			2XX Personal Services - Employee Benefits		46,976.09
			3XX Purchased Professional and Technical Services		56,112.50
			5XX Other Purchased Services		422.76
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		21,601.62
			2XX Personal Services - Employee Benefits		5,791.18
			5XX Other Purchased Services		100.00
			116 Subtotal		<u>426,585.90</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2016 Value	2017 Value
117	Title I - Schoolwide 2016-17				
	494 Schoolwide Program				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		166,677.25
		2XX	Personal Services - Employee Benefits		55,814.80
		6XX	Supplies and Materials		19,123.70
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		157,384.69
		2XX	Personal Services - Employee Benefits		74,968.12
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		459,610.38
		2XX	Personal Services - Employee Benefits		159,603.00
		3XX	Purchased Professional and Technical Services		47,650.00
		5XX	Other Purchased Services		34,140.64
		6XX	Supplies and Materials		576.06
			117 Subtotal		1,175,548.64
126	Title I School Improvement 2015-2016				
	422 Title I, Part A, Improvement Grants				
		1XXX	Instruction		
		6XX	Supplies and Materials		111,451.24
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services		37,500.00
			126 Subtotal		148,951.24
127	Title I School Improvement				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
		6XX	Supplies and Materials		65,322.97
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		1,650.00
		2XX	Personal Services - Employee Benefits		642.31
		3XX	Purchased Professional and Technical Services		120,000.00
		5XX	Other Purchased Services		11,142.81
			127 Subtotal		198,758.09
180	Preschool Development Grant 2016-17				
	465 Federal Miscellaneous Grants from OPI				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		34,694.50
		2XX	Personal Services - Employee Benefits		17,317.19
		6XX	Supplies and Materials		33,500.26



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2016 Value	2017 Value
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		50,717.30
		2XX	Personal Services - Employee Benefits		14,347.12
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services		27,500.00
		5XX	Other Purchased Services		2,651.73
			180 Subtotal		<u>180,728.10</u>
202	Project Aware - Comp 1 2015-16				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		1XX	Personal Services - Salaries		59,729.92
		2XX	Personal Services - Employee Benefits		17,989.52
		5XX	Other Purchased Services		2,276.80
		21XX	Support Services - Students		
		6XX	Supplies and Materials		1,149.00
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services		0.30
		6XX	Supplies and Materials		270.00
			202 Subtotal		<u>81,415.54</u>
203	Project Aware - Comp 2 2015-16				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,120.00
		2XX	Personal Services - Employee Benefits		546.78
			203 Subtotal		<u>3,666.78</u>
204	Project Aware - Comp 1 2016-17				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		1XX	Personal Services - Salaries		179,322.34
		2XX	Personal Services - Employee Benefits		48,945.63
		5XX	Other Purchased Services		45,199.38
		6XX	Supplies and Materials		8,409.55
		21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services		40,138.35
		5XX	Other Purchased Services		414.00
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		2,800.00
		2XX	Personal Services - Employee Benefits		1,020.53
		3XX	Purchased Professional and Technical Services		7,680.18
		5XX	Other Purchased Services		9,237.42
			204 Subtotal		<u>343,167.38</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value
205	Project Aware - Comp 22016-17				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,940.01
			2XX Personal Services - Employee Benefits		1,738.33
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		3,400.00
			2XX Personal Services - Employee Benefits		987.92
			5XX Other Purchased Services		1,668.50
			6XX Supplies and Materials		3,037.42
			205 Subtotal		20,772.18
216	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,073.36
			2XX Personal Services - Employee Benefits		1,851.07
			216 Subtotal		4,924.43
217	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		14,969.66
			2XX Personal Services - Employee Benefits		2,614.91
			6XX Supplies and Materials		7,787.17
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		17,580.84
			2XX Personal Services - Employee Benefits		3,491.10
			217 Subtotal		46,443.68
317	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		154.22
			317 Subtotal		154.22
355	Medicaid Reimbursement				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		201,961.04
			355 Subtotal		201,961.04



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value
416	21st Century Community Learning 2015-16				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,543.50
			2XX Personal Services - Employee Benefits		618.35
			6XX Supplies and Materials		33.70
			416 Subtotal		2,195.55
417	21st Century Community Learning 2016-17				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,573.35
			2XX Personal Services - Employee Benefits		5,348.05
			5XX Other Purchased Services		4,130.06
			6XX Supplies and Materials		1,593.45
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		13,008.00
			2XX Personal Services - Employee Benefits		2,275.54
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		716.56
			417 Subtotal		49,645.01
436	Title II, Part A, Teacher/Principal Train/Recruit 2015-16				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		35,565.66
			2XX Personal Services - Employee Benefits		15,859.93
			436 Subtotal		51,425.59
437	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		155,429.48
			2XX Personal Services - Employee Benefits		47,287.29
			437 Subtotal		202,716.77
441	McKinney-Vento Homeless 2016-17				
	438	Title X, Part C, Education of Homeless Children & Youth			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,398.27
			2XX Personal Services - Employee Benefits		596.85
			441 Subtotal		3,995.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value
504	OTO Capital Improvements and Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		16,724.47
			504 Subtotal		<u>16,724.47</u>
510	Immersion Grant				
	374 Indian Language Immersion Program				
		1XXX	Instruction		
			5XX Other Purchased Services		11,241.78
			6XX Supplies and Materials		985.85
			510 Subtotal		<u>12,227.63</u>
518	Title VII, Indian Education 2016-17				
	413 Title VII Indian Education				
		1XXX	Instruction		
			1XX Personal Services - Salaries		299,127.16
			2XX Personal Services - Employee Benefits		118,991.14
			6XX Supplies and Materials		5,798.45
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		18,013.63
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		1,239.60
			2XX Personal Services - Employee Benefits		216.77
			518 Subtotal		<u>443,386.75</u>
606	IDEA Part B 2015-16				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		42,468.65
			2XX Personal Services - Employee Benefits		16,139.33
			5XX Other Purchased Services		384.62
			6XX Supplies and Materials		87.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		5,670.99
			2XX Personal Services - Employee Benefits		3,409.57
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		173.20
			810 Dues and Fees		200.00
			606 Subtotal		<u>68,533.36</u>
607	IDEA Part B 2016-17				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		130,095.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2016 Value	2017 Value
			2XX Personal Services - Employee Benefits		50,081.93
			6XX Supplies and Materials		34,948.89
		21XX Support Services - Students			
			1XX Personal Services - Salaries		75,087.98
			2XX Personal Services - Employee Benefits		38,293.27
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		2,155.33
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		13,866.28
			2XX Personal Services - Employee Benefits		8,894.24
			5XX Other Purchased Services		661.14
			607 Subtotal		<u>354,084.79</u>
617	IDEA Preschool 2016-17				
	457 IDEA Preschool				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		8,291.72
			2XX Personal Services - Employee Benefits		7,238.78
			617 Subtotal		<u>15,530.50</u>
646	Striving Readers				
	423 Montana Striving Readers Grant				
		1XXX Instruction			
			6XX Supplies and Materials		101,726.58
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		6,300.00
			5XX Other Purchased Services		8,420.76
			6XX Supplies and Materials		6,625.00
			646 Subtotal		<u>123,072.34</u>
671	GEAR UP MS 2015-16				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		216.00
			2XX Personal Services - Employee Benefits		75.93
			671 Subtotal		<u>291.93</u>
675	GEAR UP Summer MS 2016				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		2,834.38
			2XX Personal Services - Employee Benefits		494.21
			675 Subtotal		<u>3,328.59</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2016 Value	2017 Value
676	GEAR UP Summer HS 2016					
	471	GEAR UP				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		5,543.05
			2XX	Personal Services - Employee Benefits		969.48
				676 Subtotal		<u>6,512.53</u>
677	GEAR UP MS 2016-17					
	471	GEAR UP				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		45,546.34
			2XX	Personal Services - Employee Benefits		21,112.82
			5XX	Other Purchased Services		23,120.84
			6XX	Supplies and Materials		5,985.60
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services		2,000.00
				677 Subtotal		<u>97,765.60</u>
678	GEAR UP HS 2016-17					
	471	GEAR UP				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		68,350.28
			2XX	Personal Services - Employee Benefits		32,246.94
			5XX	Other Purchased Services		8,112.32
			6XX	Supplies and Materials		4,772.50
				678 Subtotal		<u>113,482.04</u>
679	GEAR UP Summer MS 2017					
	471	GEAR UP				
		1XXX	Instruction			
			5XX	Other Purchased Services		165.59
			6XX	Supplies and Materials		57.43
				679 Subtotal		<u>223.02</u>
680	GEAR UP Summer HS 2017					
	471	GEAR UP				
		1XXX	Instruction			
			5XX	Other Purchased Services		1,101.39
				680 Subtotal		<u>1,101.39</u>
800	Food Pantry					
	820	Civic Services				
		33XX	Community Services			
			6XX	Supplies and Materials		750.72
				800 Subtotal		<u>750.72</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>4,451,442.83</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					208,431.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,698,136.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,451,442.83	(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	52,250.73	Less Last Year	33,479.97	(4b)	18,770.76	
					18,770.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-526,104.51	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 P-Card Rebate	5,258.97	0.00	5,258.97
017 Exxon BES	500.00	524.75	-24.75
022 Pow Wow	13,123.90	18,196.63	-5,072.73
025 Lights On	2,515.00	0.00	2,515.00
026 Browning Elementary Incentives	1,874.65	1,428.86	445.79
067 Summer Activities	6,290.90	3,004.80	3,286.10
075 NIISA Stepping Stones Grant	0.00	4,000.00	-4,000.00
076 Substance Use Among Youth Survey	7,000.00	887.25	6,112.75
077 The Dennis and Phyllis Washington Foundation	0.00	20,000.00	-20,000.00
094 Homeless Donations	5,928.70	0.00	5,928.70
095 Glacier Peaks Casino-Investing in Our Students & Our Schools	4,050.00	3,329.62	720.38
116 Title I - Schoolwide 2015-16	413,684.13	426,585.90	-12,901.77
117 Title I - Schoolwide 2016-17	885,297.00	1,175,548.64	-290,251.64
126 Title I School Improvement 2015-2016	135,346.82	148,951.24	-13,604.42
127 Title I School Improvement	196,173.00	198,758.09	-2,585.09
180 Preschool Development Grant 2016-17	149,427.00	180,728.10	-31,301.10
202 Project Aware - Comp 1 2015-16	81,321.00	81,415.54	-94.54
203 Project Aware - Comp 2 2015-16	3,667.00	3,666.78	0.22
204 Project Aware - Comp 1 2016-17	240,875.00	343,167.38	-102,292.38
205 Project Aware - Comp 2 2016-17	16,001.00	20,772.18	-4,771.18
216 Title I, Part A, Improving Basic Programs	4,924.00	4,924.43	-0.43
217 Title I Improving Basic Programs	37,817.00	46,443.68	-8,626.68
317 Title III Part A English Language Acquisition	1,118.00	154.22	963.78
355 Medicaid Reimbursement	188,630.74	201,961.04	-13,330.30
416 21st Century Community Learning 2015-16	0.00	2,195.55	-2,195.55
417 21st Century Community Learning 2016-17	37,752.00	49,645.01	-11,893.01
436 Title II, Part A, Teacher/Principal Train/Recruit 2015-16	44,440.00	51,425.59	-6,985.59
437 Title II, Part A, Teacher/Principal Train/Recruit	157,886.00	202,716.77	-44,830.77



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
440 McKinney-Vento Homeless 2015-16	708.00	0.00	708.00
441 McKinney-Vento Homeless 2016-17	2,653.00	3,995.12	-1,342.12
504 OTO Capital Improvements and Deferred Maintenance	0.00	16,724.47	-16,724.47
510 Immersion Grant	17,381.00	12,227.63	5,153.37
517 Title VII, Indian Education 2015-16	-1.00	0.00	-1.00
518 Title VII, Indian Education 2016-17	382,558.98	443,386.75	-60,827.77
606 IDEA Part B 2015-16	67,768.00	68,533.36	-765.36
607 IDEA Part B 2016-17	283,197.00	354,084.79	-70,887.79
617 IDEA Preschool 2016-17	16,301.00	15,530.50	770.50
646 Striving Readers	123,072.00	123,072.34	-0.34
671 GEAR UP MS 2015-16	-3,827.25	291.93	-4,119.18
674 GEAR UP HS 2015-16	0.31	0.00	0.31
675 GEAR UP Summer MS 2016	3,352.61	3,328.59	24.02
676 GEAR UP Summer HS 2016	6,516.22	6,512.53	3.69
677 GEAR UP MS 2016-17	60,846.63	97,765.60	-36,918.97
678 GEAR UP HS 2016-17	71,234.31	113,482.04	-42,247.73
679 GEAR UP Summer MS 2017	0.00	223.02	-223.02
680 GEAR UP Summer HS 2017	0.00	1,101.39	-1,101.39
722 Napi Incentives	164.00	0.00	164.00
780 Miscellaneous Local Revenue	15,373.99	0.00	15,373.99
782 Employee Fund	807.57	0.00	807.57
786 Equipment Replacement Fund	210.00	0.00	210.00
787 License Plate Revenue	3,420.00	0.00	3,420.00
800 Food Pantry	5,498.00	750.72	4,747.28
Total	3,698,136.18	4,451,442.83	-753,306.65



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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: Fund Code 17

PRC	Revenue	2016 Value	2017 Value
	1111 District Levy - Real Property	2.72	0.64
	1190 Penalties and Interest on Taxes	2.67	0.72
	1510 Interest Earnings	281.31	138.77
	6100 Material Prior Period Revenue Adjustments	-24.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>262.32</u>	<u>140.13</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2016 Value	2017 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 17

Beginning Fund Balance					33,409.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					140.13	(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)					33,550.12	(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: Fund Code 20

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	602.96	349.25
	1900 Other Revenue from Local Sources	868.00	0.00
	1910 Rentals	14,857.50	0.00
	6100 Material Prior Period Revenue Adjustments	-3,380.88	0.00
031	Napi Rentals		
	1910 Rentals	0.00	2,756.34
032	Trailer Court Rentals		
	1910 Rentals	0.00	11,104.06
033	Babb Trailer		
	1910 Rentals	0.00	575.00
093	Facilities		
	1900 Other Revenue from Local Sources	0.00	637.50
	1910 Rentals	0.00	3,535.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,947.58</u>	<u>18,957.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2016 Value	2017 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	654.00	1,278.85	
			2XX Personal Services - Employee Benefits	13.77	125.84	
			4XX Purchased Property Services	0.00	1,892.51	
			6XX Supplies and Materials	325.00	1,604.85	
			7XX Property and Equipment Acquisition	13,914.29	0.00	
			8XX Other Expenditures	60.00	0.00	
	999	Undistributed				
		9999	Undistributed			
			971 Residual Equity Transfers Out	0.00	75,669.64	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,967.06</u>	<u>80,571.69</u>	



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Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						71,614.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,957.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,571.69 (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)						10,000.00 (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	2016 Value	2017 Value
1510	Interest Earnings	94,319.69	61,952.92
1900	Other Revenue from Local Sources	701.25	0.00
4820	Federal Impact Aid - Title VIII	7,254,594.52	9,004,082.74
5200	Sale or Compensation for Loss of Assets	9.00	0.00
6100	Material Prior Period Revenue Adjustments	15,835.46	15,828.39
175	SRI Grant 2015-16		
1900	Other Revenue from Local Sources	0.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,365,459.92	9,106,864.05

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	393.91
			2XX Personal Services - Employee Benefits	21,841.94	15,708.12
			3XX Purchased Professional and Technical Services	4,106.00	8,199.96
			4XX Purchased Property Services	0.00	2,384.30
			5XX Other Purchased Services	97,992.16	141,175.21
			6XX Supplies and Materials	490,470.12	459,592.44
21XX Support Services - Students					
			1XX Personal Services - Salaries	38,762.10	32,974.96
			2XX Personal Services - Employee Benefits	8,902.23	14,297.09
			3XX Purchased Professional and Technical Services	1,500.00	1,012.50
			5XX Other Purchased Services	1,029.08	427.70
			6XX Supplies and Materials	15,196.09	18,644.55
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	1,234.44	77,379.28
			2XX Personal Services - Employee Benefits	25.65	11,179.65
			3XX Purchased Professional and Technical Services	0.00	1,967.10
			5XX Other Purchased Services	13,472.32	14,316.00
			6XX Supplies and Materials	1,982.03	2,638.80
222X Educational Media Services					
			1XX Personal Services - Salaries	95,166.37	100,716.20
			2XX Personal Services - Employee Benefits	18,209.00	19,678.13
			3XX Purchased Professional and Technical Services	8,860.25	1,579.87
			5XX Other Purchased Services	5,574.97	8,213.08
			6XX Supplies and Materials	151,127.76	190,202.66
			7XX Property and Equipment Acquisition	49,133.25	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2016 Value	2017 Value	
			810 Dues and Fees	108.00	187.50	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	234,581.88	254,442.18	
			2XX Personal Services - Employee Benefits	45,631.76	52,660.34	
			3XX Purchased Professional and Technical Services	16,542.73	22,952.52	
			5XX Other Purchased Services	169,178.70	170,164.75	
			6XX Supplies and Materials	20,604.32	19,752.23	
			810 Dues and Fees	27,146.62	27,235.87	
			8XX Other Expenditures	10,461.00	10,279.50	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	714,716.79	756,816.00	
			2XX Personal Services - Employee Benefits	122,689.70	140,164.73	
			3XX Purchased Professional and Technical Services	15,302.04	23,571.82	
			4XX Purchased Property Services	0.00	127.50	
			5XX Other Purchased Services	38,085.43	30,083.70	
			6XX Supplies and Materials	76,559.54	58,991.22	
			810 Dues and Fees	215.10	1,938.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	247,196.62	174,749.57	
			2XX Personal Services - Employee Benefits	59,268.59	41,917.68	
			3XX Purchased Professional and Technical Services	32,133.97	38,761.23	
			4XX Purchased Property Services	0.00	482.85	
			5XX Other Purchased Services	39,263.77	63,517.99	
			6XX Supplies and Materials	32,456.39	30,419.63	
			7XX Property and Equipment Acquisition	0.00	6,312.60	
			810 Dues and Fees	196.50	187.50	
			8XX Other Expenditures	25.00	0.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	845,336.28	154,748.28	
			2XX Personal Services - Employee Benefits	284,387.02	322,610.83	
			3XX Purchased Professional and Technical Services	39,106.30	18,077.85	
			4XX Purchased Property Services	465,673.89	472,520.26	
			5XX Other Purchased Services	2,727.90	1,612.25	
			6XX Supplies and Materials	209,770.90	205,310.21	
			7XX Property and Equipment Acquisition	3,411.02	76,972.49	
			810 Dues and Fees	78.75	605.25	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	0.00	2,250.49	
			2XX Personal Services - Employee Benefits	13,518.73	14,366.62	
			3XX Purchased Professional and Technical Services	525.00	420.75	
			4XX Purchased Property Services	27,996.54	25,072.38	
			5XX Other Purchased Services	580.91	4,174.33	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2016 Value	2017 Value	
			6XX Supplies and Materials	96,785.30	82,958.37	
		4XXX	Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	3,200.56	0.00	
			6XX Supplies and Materials	11,536.00	3,152.34	
			7XX Property and Equipment Acquisition	70,464.81	761,329.38	
		52XX	Capital Leases or Long Term Notes with Board of Investments			
			830 Special Assessments	350.00	0.00	
280	Special Education - Local and State					
	1XXX	Instruction				
			1XX Personal Services - Salaries	18,789.30	21,187.53	
			2XX Personal Services - Employee Benefits	11,140.14	10,236.14	
			5XX Other Purchased Services	3,503.65	245.07	
			6XX Supplies and Materials	2,655.95	0.00	
	21XX	Support Services - Students				
			3XX Purchased Professional and Technical Services	10,125.00	58,669.00	
	24XX	Support Services - School Administration				
			1XX Personal Services - Salaries	52,828.38	44,165.19	
			2XX Personal Services - Employee Benefits	6,496.32	6,169.70	
	26XX	Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	2,189.57	1,260.46	
434	Title IV, Part B, 21st Century Community Learning Centers					
	1XXX	Instruction				
			1XX Personal Services - Salaries	7,564.11	0.00	
465	Federal Miscellaneous Grants from OPI					
	24XX	Support Services - School Administration				
			6XX Supplies and Materials	3,877.91	0.00	
471	GEAR UP					
	1XXX	Instruction				
			1XX Personal Services - Salaries	3,238.00	286.67	
			2XX Personal Services - Employee Benefits	564.70	192.50	
			5XX Other Purchased Services	1,594.98	359.16	
			6XX Supplies and Materials	25.00	0.00	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
			1XX Personal Services - Salaries	13,018.00	11,506.00	
			2XX Personal Services - Employee Benefits	1,630.10	1,469.36	
			5XX Other Purchased Services	221.65	2,433.39	
			6XX Supplies and Materials	1,154.25	808.54	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
			1XX Personal Services - Salaries	0.00	93,851.22	
			2XX Personal Services - Employee Benefits	5,454.27	7,238.30	



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PRC	Program	Function	Object	2016 Value	2017 Value	
			4XX Purchased Property Services	1,650.00	2,033.50	
			5XX Other Purchased Services	47,092.59	71,865.79	
			6XX Supplies and Materials	45,470.55	17,491.67	
			7XX Property and Equipment Acquisition	5,255.00	7,792.08	
	820 Civic Services					
		33XX Community Services				
			5XX Other Purchased Services	6,029.28	686.35	
			6XX Supplies and Materials	3,984.10	11,052.84	
	890 Other Community Services					
		33XX Community Services				
			1XX Personal Services - Salaries	789.75	0.00	
			2XX Personal Services - Employee Benefits	4.47	0.00	
			6XX Supplies and Materials	120.00	0.00	
	8XX Community Services Programs					
		33XX Community Services				
			1XX Personal Services - Salaries	0.00	85,267.49	
	910 Food Services					
		31XX Food Services				
			3XX Purchased Professional and Technical Services	0.00	5,343.75	
071 Set Aside Expenditures						
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	27,663.44	4,459.39	
081 James Evans						
	1XX Regular Education Programs - Elementary/Secondary					
		23XX Support Services - General Administration				
			5XX Other Purchased Services	1,307.50	4,877.69	
082 Steve Conway						
	1XX Regular Education Programs - Elementary/Secondary					
		23XX Support Services - General Administration				
			5XX Other Purchased Services	5,448.33	3,387.09	
083 James Running Fisher						
	1XX Regular Education Programs - Elementary/Secondary					
		23XX Support Services - General Administration				
			5XX Other Purchased Services	4,438.16	5,803.63	
084 Brian Gallup						
	1XX Regular Education Programs - Elementary/Secondary					
		23XX Support Services - General Administration				
			5XX Other Purchased Services	12,705.56	9,168.47	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2016 Value	2017 Value
085	Velden Calica					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			5XX Other Purchased Services		7,072.36	3,810.31
086	Jess Edwards					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			5XX Other Purchased Services		4,630.32	3,931.63
087	Wendy Bremner					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			5XX Other Purchased Services		7,629.34	69.78
088	Kristy Bullshoe					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			5XX Other Purchased Services		6,960.82	5,677.13
125						
	999 Undistributed					
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments		1,567.90	0.00
175	SRI Grant 2015-16					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials		0.00	24,040.00
176	SRI Grant 2016-17					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries		0.00	91.65
			2XX Personal Services - Employee Benefits		0.00	395.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>5,338,290.87</u>	<u>5,721,904.92</u>



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						11,759,129.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,106,864.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,721,904.92 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	35,234.09	Less Last Year	40,115.18	(4b)		-4,881.09 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,139,207.17 (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	2016 Value	2017 Value
1510	Interest Earnings	297.58	792.74
3281	State Technology Aid	9,284.05	9,614.12
3445	State Combined Fund School Block Grant	0.00	36,714.11
6100	Material Prior Period Revenue Adjustments	-30.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,550.85	47,120.97

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

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	25XX	Support Services - Business			
			6XX Supplies and Materials	44,054.50	31,872.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,054.50	31,872.17

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					35,345.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47,120.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,872.17	(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	28,000.00	(4b)	-28,000.00	
					-28,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,594.78	(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	2016 Value	2017 Value
1510	Interest Earnings	2,257.87	1,199.37
1925	Innovative Education Payment	0.00	366.05
3460	Montana Oil and Gas Tax	41,186.00	14,097.47
6100	Material Prior Period Revenue Adjustments	-249.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		43,194.19	15,662.89

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

PRC	Program	Function	Object	2016 Value	2017 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					268,169.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,662.89	(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)					283,832.72	(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	2016 Value	2017 Value
1111	District Levy - Real Property	123,521.24	131,835.20
1112	District Levy - Personal Property	4,140.68	127,298.98
1114	District Levy - Pers Prop/Mobile Homes	590.28	1,051.03
1190	Penalties and Interest on Taxes	677.28	1,337.24
1510	Interest Earnings	854.38	1,419.74
3120	State Guaranteed Tax Base Aid	130,833.20	0.00
6100	Material Prior Period Revenue Adjustments	410.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>261,027.11</u>	<u>262,942.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	225,000.00	225,000.00
			850 Interest on Debt	147,918.76	143,137.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>372,918.76</u>	<u>368,137.51</u>

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	101,483.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	262,942.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	368,137.51	(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)	-3,712.32	(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	2016 Value	2017 Value
	1510 Interest Earnings	660.76	441.67
	6100 Material Prior Period Revenue Adjustments	-57.28	312,407.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		603.48	312,849.27

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

PRC	Program	Function	Object	2016 Value	2017 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					78,484.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					312,849.27 (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	39,085.00	Less Last Year	0.00	(4b)	39,085.00
					39,085.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					430,418.77 (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	2016 Value	2017 Value
	1111 District Levy - Real Property	0.00	1.00
	1190 Penalties and Interest on Taxes	0.00	1.67
	1510 Interest Earnings	1,045.81	385.02
	6100 Material Prior Period Revenue Adjustments	-203.90	0.00
348	School Safety		
	5301 School Safety and Security Transfer	0.00	101,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>841.91</u>	<u>101,637.69</u>

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

PRC	Program	Function	Object	2016 Value	2017 Value
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	0.01
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	101,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>101,250.01</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	124,217.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,637.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,250.01	(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)	124,604.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	0.00	711.00
	1900 Other Revenue from Local Sources	25,589.15	0.00
	6100 Material Prior Period Revenue Adjustments	125.00	0.00
072	Childcare		
	1900 Other Revenue from Local Sources	0.00	47,983.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,714.15</u>	<u>48,694.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70

PRC	Program	Function	Object	2016 Value	2017 Value
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	3,582.00	6,122.99
			2XX Personal Services - Employee Benefits	15,646.22	37,293.02
			5XX Other Purchased Services	683.70	2,340.13
			6XX Supplies and Materials	5,677.23	2,938.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>25,589.15</u>	<u>48,694.15</u>

Schedule Of Changes Worksheet Fund Code 70

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,694.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,694.15	(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

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	33,097.46	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-19,811.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>33,097.46</u>	<u>-19,811.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	861.98	0.00
			2XX Personal Services - Employee Benefits	298.57	0.00
			3XX Purchased Professional and Technical Services	588,746.67	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	3,464,594.11	3,080,815.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,054,501.33</u>	<u>3,080,815.11</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	3,350,596.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-19,811.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,080,815.11	(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)	249,969.56	(5)



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Detail Expenditure

Fund	Account	Description	2016 Value	2017 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	534,746.91	458,482.20
XX	39X 1XXX 112	Certified Teacher Staff Salaries	19,050.53	20,071.20
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	59,188.30	61,547.40
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	4,581,864.66	4,763,699.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	142,529.82	114,280.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	510.50	818.64
XX	XXX 26XX 41X	Energy Utility Services	254,066.27	280,118.33
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	3,528,706.67	3,980,118.96
XX	XXX 4XXX 73X	Major Equipment-New	6,352.25	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	1,660.00
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	3,240.00	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	232,198.19
b. Related Services Block Grant Entitlement	77,423.82
c. Total Entitlements Subject to Reversion	309,622.01

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	411,797.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,374,807.27
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 FY2019 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	812,776.86	0.00	0.00	0.00	21,187.53
280	1XXX	2XX	229,118.36	0.00	0.00	0.00	10,236.14
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	0.00	0.00	0.00	0.00	245.07
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	155,853.19	0.00	0.00	0.00	0.00
280	21XX	2XX	36,386.23	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	58,669.00
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	44,165.19
280	24XX	2XX	0.00	0.00	0.00	0.00	6,169.70
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	0.00	0.00	0.00	0.00	0.00
Totals			1,234,134.64	0.00	0.00	0.00	140,672.63

1,374,807.27

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 FY17 in TEAMS.



Trustees' Financial Summary

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

Business	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	14,128.00	0.00	0.00	0.00	14,128.00
Totals at Historical Cost	14,128.00	0.00	0.00	0.00	14,128.00
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	14,128.00	0.00	0.00	0.00	14,128.00
Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	621,259.00	0.00	0.00	0.00	621,259.00
Land Improvements	1,151,369.00	0.00	0.00	0.00	1,151,369.00
Buildings	24,357,410.00	0.00	0.00	0.00	24,357,410.00
Machinery and Equipment	3,595,191.00	0.00	0.00	0.00	3,595,191.00
Totals at Historical Cost	29,725,229.00	0.00	0.00	0.00	29,725,229.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	29,725,229.00	0.00	0.00	0.00	29,725,229.00

* 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.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2016	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2017) [a+b-c-d]	(f) Current Portion Due FY2018	(g) Long-Term Portion Due FY2019
Governmental Activities *							
Compensated Absences	413,051.46	7,330.41	0.00	0.00	420,381.87	0.00	420,381.87
Other Post Employment Benefits	15,508.50	0.00	0.00	0.00	15,508.50	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	428,559.96	7,330.41	0.00	0.00	435,890.37	0.00	420,381.87
Bond(s)							
12/01/2007	3,225,000.00	0.00	235,000.00	0.00	2,990,000.00	245,000.00	2,745,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	3,225,000.00	0.00	235,000.00	0.00	2,990,000.00	245,000.00	2,745,000.00

* 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 FY2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	2,887,556.44	564,788.12	0.00	3,452,344.56
Net Pension - TRS	11,164,276.50	1,722,441.96	0.00	12,886,718.46