



Trustees' Financial Summary

FY2018-19

Submit ID: 0400-16135797

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:	Donna Yellow Owl
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(Signature)

(Date)

County Superintendent	Darryl Omsberg
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(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY19 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.

Facilities Condition Inventory Report Certification:

I certify, this district HAS updated the facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Childcare Meal Reimb	STATE		
003	P-Card Rebate	STATE		
005	Supper Program	STATE		
010	KW Bergan/Vina Chattin	LOCAL		
017	EXXON BES	LOCAL		
020	Browning Elementary	LOCAL		
022	Pow Wow	LOCAL		
025	Lights On	STATE		
026	Browning Elementary Incentives	LOCAL		
027	Browning Elementary Special Project	LOCAL		
030	Napi	LOCAL		
031	Napi Rentals	LOCAL		
032	Trailer Court Rentals	LOCAL		
033	Babb Trailer Rental	LOCAL		
034	Stay in School Lot	LOCAL		
042	Babb	LOCAL		
050	Middle School	LOCAL		
060	High School	LOCAL		
067	Summer Activities	LOCAL		
071	Set Aside Expenditures	LOCAL		
072	Childcare	LOCAL		
076	Substance Use Among Youth Survey	LOCAL		
081	James Evans	LOCAL		
082	Donna Yellow Owl	LOCAL		
083	James Running Fisher	LOCAL		
084	Brian Gallup	LOCAL		
085	Rae Tall Whiteman Armstrong	LOCAL		
086	Jess Edwards	LOCAL		
087	Wendy Bremner	LOCAL		
088	Kristy Bullshoe	LOCAL		
091	Middle School Addition	LOCAL		
092	Sports Complex	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
093	Facilities	LOCAL		
094	Homeless Donations	LOCAL		
118	Title I - Schoolwide 2017-2018	FEDERAL	018 0400 3218	Federal
119	Title I Schoolwide 2018-2019	FEDERAL	018 0400 32 19	84.010A
129	Title I, Part A, School Support 2017-2018	FEDERAL	018 0400 3318	84.010A
131	Title I School Improvement Support 2018-2019	FEDERAL	018 0400 33 19	84.010A
176	SRI Grant 2016-2017	FEDERAL		
177	SRI Grant 2017-2018	FEDERAL		
181	Preschool Development Grant 2017-2018	FEDERAL	018 0400 1618	84.419
182	Preschool Development Grant 2018-2019	FEDERAL	018 0400 16 19	84.419A
206	Project AWARE, Mental Health SAMSHA Grant 2017-2018	FEDERAL	018 0400 3818	92.243
207	Project AWARE - Component 2 - 2017-2018	FEDERAL	018 0400 38 18	93.243
208	Project AWARE - Component 1 - 2018-2019	FEDERAL	018 0400 38 19	93.243
209	Project AWARE - Component 2 - 2018-2019	FEDERAL	018 0400 38 19 0	93.243
217	Title I, Part A, Improving Basic Programs 2016-2017	FEDERAL	018 0400 3117	84.010
218	Title I, Part A, Improving Basic Programs 2017-2018	FEDERAL	018 0400 3118	84.010
219	Title I Part A Basic - 2018-2019	FEDERAL	018 0400 31 19	84.010A
252	Best Beginning Coalition	STATE	1702PROS0365	
253	Best Beginning Coalition	STATE	1802PROS0365	
318	Title III Part A 2017-2018	FEDERAL	018 0400 41 18	84.365A
355	Medicaide Reimbursement	STATE		
360	Montana Medicaid	STATE		
418	Title IV, Part B, 21st Century 2017-2018	FEDERAL	018 0400 1718	84.287
419	21st CCLC 2018-2019	FEDERAL	018 0400 17 19	84.287
442	McKinney-Vento Homeless 2017-2018	FEDERAL	018 0400 5718	
443	McKinney Vento - Homeless 2018-2019	FEDERAL	018 0400 57 19	84.196A
519	Title VII, Indian Education 2017-2018	FEDERAL	S060A170819	84.060
520	Title VI Indiana Ed 2018-2019	FEDERAL	S060A180819	84.060A
608	IDEA, Part B, Children with Disabilities 2017-2018	FEDERAL	018 0400 7718	84.027
609	IDEA Part B 2018-2019	FEDERAL	018 0400 77 19	84.027
618	IDEA Preschool 2017-2018	FEDERAL	018 0400 7918	84.173



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
619	IDEA Preschool 2018-2019	FEDERAL	018 0400 79 19	84.173
648	MCLP	FEDERAL	018 0400 3518	
649	MCLP 2018-2019	FEDERAL	018 0400 35 19	84.371C
681	GEAR UP MS 2017-2018	STATE		
682	GEAR UP HS 2017-2018	STATE		
683	GEAR UP Summer MS 2018	STATE		
684	GEAR UP Summer HS 2018	STATE		
685	GEAR UP MS 2018-2019	STATE		
686	GEAR UP HS 2018-2019	STATE		
687	GEAR UP MAPS MEDIA 2018	STATE		
688	GEAR UP Summer MS 2019	STATE		
689	GEAR UP Summer HS 2019	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 Program	LOCAL		
850	Running Strong	LOCAL		



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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)	1,241,924.06	234,139.43	762,713.92	262,606.28
02	Taxes Receivable - Real and Personal (120-149)	358,101.43	180,210.10	112,265.34	
03	Taxes Receivable - Protested (150-159)	30,936.70	13,459.15	11,592.44	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				15,503.66
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,630,962.19	427,808.68	886,571.70	278,109.94
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)	362,769.00	10,517.61		21,037.43
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	362,769.00	10,517.61		21,037.43
DEFERRED INFLOWS					
36	Deferred Inflows (680)	389,038.13	193,669.25	123,857.78	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	879,155.06	223,621.82	762,713.92	257,072.51
52	TOTAL FUND BALANCE/EQUITY	879,155.06	223,621.82	762,713.92	257,072.51
53	TOTAL LIABILITIES AND FUND BALANCE	1,630,962.19	427,808.68	886,571.70	278,109.94



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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)	34,676.13	404,226.50	(575,528.38)	33,761.13
02	Taxes Receivable - Real and Personal (120-149)	52.04			636.14
03	Taxes Receivable - Protested (150-159)	2.43			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			849,493.82	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	34,730.60	404,226.50	273,965.44	34,397.27
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			14,400.89	
25	Other Current Liabilities (621-679)		82,024.17	1,354.96	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		82,024.17	15,755.85	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	54.47			636.14
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			74.95	
48	Fund Balance for Budget	34,676.13	322,202.33	258,134.64	33,761.13
52	TOTAL FUND BALANCE/EQUITY	34,676.13	322,202.33	258,209.59	33,761.13
53	TOTAL LIABILITIES AND FUND BALANCE	34,730.60	404,226.50	273,965.44	34,397.27



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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)			24,763,463.63	
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			24,763,463.63	
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)			362,329.88	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			362,329.88	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			24,401,133.75	
52	TOTAL FUND BALANCE/EQUITY			24,401,133.75	
53	TOTAL LIABILITIES AND FUND BALANCE			24,763,463.63	



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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)	41,982.66	343,452.28		(42,424.51)
02	Taxes Receivable - Real and Personal (120-149)				75,787.07
03	Taxes Receivable - Protested (150-159)				15,841.62
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	41,982.66	343,452.28		49,204.18
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)				91,628.69
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	41,982.66	343,452.28		(42,424.51)
52	TOTAL FUND BALANCE/EQUITY	41,982.66	343,452.28		(42,424.51)
53	TOTAL LIABILITIES AND FUND BALANCE	41,982.66	343,452.28		49,204.18



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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)	218,183.85	125,512.40		
02	Taxes Receivable - Real and Personal (120-149)		10,902.39		
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)			5,226.00	
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	218,183.85	136,414.79	5,226.00	
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)			4,135.00	
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			4,135.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)		10,902.39		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			1,091.00	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	218,183.85	125,512.40		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	218,183.85	125,512.40	1,091.00	
53	TOTAL LIABILITIES AND FUND BALANCE	218,183.85	136,414.79	5,226.00	



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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)		261,712.13		
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		261,712.13		
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		261,712.13		
52	TOTAL FUND BALANCE/EQUITY		261,712.13		
53	TOTAL LIABILITIES AND FUND BALANCE		261,712.13		



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		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		2018 Value	2019 Value
1111	District Levy - Real Property		345,592.50	250,836.65
1112	District Levy - Personal Property		345,908.39	348,020.00
1114	District Levy - Pers Prop/Mobile Homes		3,217.17	2,083.39
1190	Penalties and Interest on Taxes		7,168.92	4,280.36
3110	Direct State Aid		4,016,183.83	4,032,082.50
3111	Quality Educator		432,825.58	455,633.70
3112	At Risk Student		145,503.34	145,504.08
3113	Indian Education For All		32,659.44	32,792.32
3114	American Indian Achievement Gap		303,030.00	285,262.00
3115	State Spec Ed Allowable Cost Pymt to Districts		514,567.13	466,394.29
3120	State Guaranteed Tax Base Aid		3,048,691.72	3,073,536.56
6100	Material Prior Period Revenue Adjustments		1,514.75	0.00
9710	Residual Equity Transfers In		26,189.17	35,476.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			9,223,051.94	9,131,902.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,960,641.86	5,181,662.86
			2XX Personal Services - Employee Benefits	899,924.18	856,753.60
			5XX Other Purchased Services	0.00	1,204.52
			6XX Supplies and Materials	0.00	9,179.05
		21XX Support Services - Students			
			1XX Personal Services - Salaries	557,808.92	527,548.87
			2XX Personal Services - Employee Benefits	106,851.71	74,656.87
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	16,238.26	5,393.54
		222X Educational Media Services			
			1XX Personal Services - Salaries	271,831.99	341,218.39
			2XX Personal Services - Employee Benefits	35,935.37	35,111.89
			6XX Supplies and Materials	0.00	248.64
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	6,828.60
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	112,126.54	128,457.77
			2XX Personal Services - Employee Benefits	7,192.85	493.70
			3XX Purchased Professional and Technical Services	0.00	363.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value	
			5XX Other Purchased Services	0.00	1,084.82	
			6XX Supplies and Materials	0.00	511.90	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	0.00	68,405.31	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	108,987.10	545,630.00	
			2XX Personal Services - Employee Benefits	14,038.39	14,158.21	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	591.02	140,016.64	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	30,664.00	0.00	
280	Special Education - Local and State					
		1XXX	Instruction			
			1XX Personal Services - Salaries	990,835.80	985,057.89	
			2XX Personal Services - Employee Benefits	179,060.23	124,868.01	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	163,135.48	48,106.60	
			2XX Personal Services - Employee Benefits	36,530.75	12,259.22	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	36,203.59	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX	Instruction			
			1XX Personal Services - Salaries	21,435.49	22,679.42	
			2XX Personal Services - Employee Benefits	96.31	87.25	
471	GEAR UP					
		1XXX	Instruction			
			1XX Personal Services - Salaries	273.00	168.75	
999	Undistributed					
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	197,278.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>8,711,477.25</u>	<u>9,168,359.69</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					915,612.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,131,902.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,168,359.69	(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)					879,155.06	(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		2018 Value	2019 Value
	1111 District Levy - Real Property		152,109.74	106,385.73
	1112 District Levy - Personal Property		141,262.37	146,725.01
	1114 District Levy - Pers Prop/Mobile Homes		1,390.44	870.15
	1190 Penalties and Interest on Taxes		3,911.58	2,163.81
	2220 County On-Schedule Trans Reimb		131,043.35	128,843.29
	3210 State On-Schedule Trans Reimb		112,089.80	112,095.41
	3444 State School Block Grant		33,175.98	0.00
	5200 Sale or Compensation for Loss of Assets		0.00	39,990.00
	6100 Material Prior Period Revenue Adjustments		961.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			575,944.53	537,073.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	396,560.00	368,027.56
			2XX Personal Services - Employee Benefits	81,581.51	68,863.07
			3XX Purchased Professional and Technical Services	1,728.00	252.00
			4XX Purchased Property Services	30,502.16	3,952.92
			5XX Other Purchased Services	29,320.24	27,452.07
			6XX Supplies and Materials	17,389.48	0.00
			7XX Property and Equipment Acquisition	0.00	11,856.00
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	49,017.17	0.00
			2XX Personal Services - Employee Benefits	8,629.34	0.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	11,423.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				626,150.90	480,403.62



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						166,952.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						537,073.40 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						480,403.62 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						223,621.82 (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		2018 Value	2019 Value
	1111 District Levy - Real Property		155,166.10	120,626.16
	1112 District Levy - Personal Property		165,512.20	167,627.28
	1114 District Levy - Pers Prop/Mobile Homes		1,577.78	1,002.28
	1190 Penalties and Interest on Taxes		2,177.17	1,883.65
	6100 Material Prior Period Revenue Adjustments		1,438.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			325,871.78	291,139.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	308,538.00	22,472.58
348	998 School Safety Transfers to/from Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	41,225.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				349,763.25	22,472.58

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						494,047.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						291,139.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,472.58 (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)						762,713.92 (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		2018 Value	2019 Value
	1630 Catering Sales		4,060.00	1,500.00
	1632 Daily Adult Sales		202.25	5.00
	1900 Other Revenue from Local Sources		1,045.83	0.00
	3220 State Food Services Match		0.00	2,169.48
	4550 Federal Child Nutrition		1,420,468.59	1,340,919.82
	4552 Fresh Fruit And Vegetable		0.00	69,304.66
	6100 Material Prior Period Revenue Adjustments		240,062.34	42,650.74
001	Childcare Meal Reimb			
	1611 National School Lunch Program		4,762.22	10,194.19
005	Supper Program			
	1611 National School Lunch Program		72.80	0.00
	1632 Daily Adult Sales		0.00	41.00
010	KW Bergan/Vina Chattin			
	1632 Daily Adult Sales		82.00	40.00
020	Browning Elementary			
	1632 Daily Adult Sales		103.75	62.25
030	Napi			
	1632 Daily Adult Sales		12.75	70.25
031	Napi Rentals			
	1632 Daily Adult Sales		0.00	125.00
042	Babb			
	1632 Daily Adult Sales		16.00	20.00
050	Middle School			
	1632 Daily Adult Sales		0.00	31.00
060	High School			
	1632 Daily Adult Sales		27,136.26	40,867.25
807	Summer Lunch Program			
	1632 Daily Adult Sales		1,389.55	6,929.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,699,414.34	1,514,930.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2018 Value	2019 Value
	910		Food Services		
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	14,039.84	15,780.83
		31XX	Food Services		
			1XX Personal Services - Salaries	519,096.43	564,263.45
			2XX Personal Services - Employee Benefits	67,356.69	58,782.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2018 Value	2019 Value
			5XX Other Purchased Services		6,992.79	0.00
			6XX Supplies and Materials		772,598.87	821,844.63
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments		15,772.00	0.00
807	Summer Lunch Program					
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries		52,756.46	63,971.36
			2XX Personal Services - Employee Benefits		4,754.10	4,083.02
			6XX Supplies and Materials		11,864.14	47,587.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,465,231.32	1,576,313.46

Schedule Of Changes Worksheet					Fund Code 12	
Beginning Fund Balance					318,455.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,514,930.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,576,313.46	(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)					257,072.51	(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		2018 Value	2019 Value
	1111 District Levy - Real Property		0.40	0.02
	1190 Penalties and Interest on Taxes		0.39	0.03
	6100 Material Prior Period Revenue Adjustments		205.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>206.61</u>	<u>0.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	1,260.00	3,460.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,260.00</u>	<u>3,460.00</u>

Schedule Of Changes Worksheet							Fund Code 13	
Beginning Fund Balance							38,136.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							0.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							3,460.00	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							34,676.13	(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		2018 Value	2019 Value
	1530 Net Increase (Decrease) in the Fair Value of Investments		-396.00	0.00
	1900 Other Revenue from Local Sources		9.78	281.96
	2240 County Retirement Distribution		1,850,000.00	2,036,636.69
	6100 Material Prior Period Revenue Adjustments		1,251.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,850,865.16	2,036,918.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2018 Value	2019 Value
	170 Distance Learning				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	15,460.54	17,630.66
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	6.53	0.00
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	828,207.75	900,293.75
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	96,760.12	89,070.67
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	16,281.24	17,094.26
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	57,210.37	58,374.38
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	40,481.67	43,598.46
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	156,135.80	178,314.62
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	25,885.39	26,557.76
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	164,899.84	173,527.82
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	71,915.63	90,279.10
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	158,156.88	169,760.47
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	30,615.38	10,465.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2018 Value	2019 Value	
	24XX Support Services - School Administration					
		2XX	Personal Services - Employee Benefits	10,846.50	6,661.49	
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	8,014.42	4,263.03	
390	State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	3,648.21	3,878.11	
710	School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	2,176.47	2,085.92	
720	School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	12,348.55	10,300.71	
820	Civic Services					
	33XX Community Services					
		2XX	Personal Services - Employee Benefits	6.97	0.00	
890	Other Community Services					
	33XX Community Services					
		2XX	Personal Services - Employee Benefits	58.04	192.84	
910	Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	90,306.03	90,983.08	
920	Enterprise or Internal Service Programs					
	32XX Enterprise Services					
		2XX	Personal Services - Employee Benefits	14,675.47	16,370.28	
999	Undistributed					
	9999 Undistributed					
		892	Material Prior Period Expenditure Adjustments	37,241.00	0.00	
176	SRI Grant 2016-2017					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	236.38	0.00	
807	Summer Lunch Program					
	910 Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	25,274.46	10,558.98	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,866,849.64</u>	<u>1,920,262.02</u>	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						205,545.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,036,918.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,920,262.02 (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)						322,202.33 (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	2019 Value
003	P-Card Rebate	
	1900 Other Revenue from Local Sources	6,426.94
017	EXXON BES	
	1900 Other Revenue from Local Sources	500.00
020	Browning Elementary	
	1900 Other Revenue from Local Sources	1,000.00
025	Lights On	
	1900 Other Revenue from Local Sources	5,850.00
026	Browning Elementary Incentives	
	1900 Other Revenue from Local Sources	614.30
027	Browning Elementary Special Project	
	1900 Other Revenue from Local Sources	1,470.00
094	Homeless Donations	
	1900 Other Revenue from Local Sources	7,676.00
118	Title I - Schoolwide 2017-2018	
	4940 Schoolwide Program	466,148.00
	6100 Material Prior Period Revenue Adjustments	1,234.44
119	Title I Schoolwide 2018-2019	
	4940 Schoolwide Program	1,462,373.92
129	Title I, Part A, School Support 2017-2018	
	4200 Title I, Part A, Improving Basic Programs	23,197.88
131	Title I School Improvement Support 2018-2019	
	4200 Title I, Part A, Improving Basic Programs	35,206.00
182	Preschool Development Grant 2018-2019	
	4650 Federal Miscellaneous Grants from OPI	298,364.12
206	Project AWARE, Mental Health SAMSHA Grant 2017-2018	
	4650 Federal Miscellaneous Grants from OPI	86,613.76
207	Project AWARE - Component 2 - 2017-2018	
	4650 Federal Miscellaneous Grants from OPI	5,123.30
208	Project AWARE - Component 1 - 2018-2019	
	4650 Federal Miscellaneous Grants from OPI	365,209.73
209	Project AWARE - Component 2 - 2018-2019	
	4650 Federal Miscellaneous Grants from OPI	17,277.67
218	Title I, Part A, Improving Basic Programs 2017-2018	
	4200 Title I, Part A, Improving Basic Programs	3,190.74
219	Title I Part A Basic - 2018-2019	
	4200 Title I, Part A, Improving Basic Programs	30,693.00
318	Title III Part A 2017-2018	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	5,559.00



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355	Medicaide Reimbursement	
	3355 Medicaid - Miscellaneous	196,191.52
360	Montana Medicaid	
	1900 Other Revenue from Local Sources	14,922.42
	3355 Medicaid - Miscellaneous	97,729.23
419	21st CCLC 2018-2019	
	4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
442	McKinney-Vento Homeless 2017-2018	
	4380 Title X, Part C, Education of Homeless Children & Youth	3,787.69
443	McKinney Vento - Homeless 2018-2019	
	4380 Title X, Part C, Education of Homeless Children & Youth	19,325.78
519	Title VII, Indian Education 2017-2018	
	6100 Material Prior Period Revenue Adjustments	1,416.14
520	Title VI Indiana Ed 2018-2019	
	4130 Title VII Indian Education	474,091.00
608	IDEA, Part B, Children with Disabilities 2017-2018	
	4560 IDEA, Part B, Children with Disabilities	85,973.97
609	IDEA Part B 2018-2019	
	4560 IDEA, Part B, Children with Disabilities	527,997.15
618	IDEA Preschool 2017-2018	
	4570 IDEA Preschool	1,452.89
619	IDEA Preschool 2018-2019	
	4570 IDEA Preschool	14,361.46
648	MCLP	
	4230 Title I, Part E, Striving Readers	182,822.00
649	MCLP 2018-2019	
	4230 Title I, Part E, Striving Readers	231,792.02
682	GEAR UP HS 2017-2018	
	4710 GEAR UP	1,413.37
683	GEAR UP Summer MS 2018	
	4710 GEAR UP	3,077.90
684	GEAR UP Summer HS 2018	
	4710 GEAR UP	10,024.79
685	GEAR UP MS 2018-2019	
	4710 GEAR UP	124,697.20
686	GEAR UP HS 2018-2019	
	4710 GEAR UP	151,006.38
687	GEAR UP MAPS MEDIA 2018	
	4710 GEAR UP	11,674.48
688	GEAR UP Summer MS 2019	
	4710 GEAR UP	7,662.82
689	GEAR UP Summer HS 2019	
	4710 GEAR UP	4,177.77
722	Napi Incentives	
	1900 Other Revenue from Local Sources	538.00



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780 Miscellaneous Local Revenue		
1900 Other Revenue from Local Sources		650.00
782 Employee Fund		
1900 Other Revenue from Local Sources		15,444.39
786 Equipment Replacement Fund		
1900 Other Revenue from Local Sources		938.00
787 License Plate Revenue		
1900 Other Revenue from Local Sources		2,180.00
800 Food Pantry		
1900 Other Revenue from Local Sources		13,349.00
850 Running Strong		
1900 Other Revenue from Local Sources		999.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,073,425.84</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
020	Browning Elementary				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX Supplies and Materials				985.00
			020 Subtotal		<u>985.00</u>
025	Lights On				
	810 Community Recreation				
	33XX Community Services				
	6XX Supplies and Materials				10,906.70
			025 Subtotal		<u>10,906.70</u>
027	Browning Elementary Special Project				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX Supplies and Materials				1,438.36
			027 Subtotal		<u>1,438.36</u>
067	Summer Activities				
	170 Distance Learning				
	1XXX Instruction				
	6XX Supplies and Materials				2,356.47
			067 Subtotal		<u>2,356.47</u>
094	Homeless Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX Supplies and Materials				8,031.10
			094 Subtotal		<u>8,031.10</u>



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

PRC	Program	Function	Object	2018 Value	2019 Value
118	Title I - Schoolwide 2017-2018				
	494 Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		74,297.15
			2XX Personal Services - Employee Benefits		22,692.62
			6XX Supplies and Materials		112,679.88
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		22,741.45
			2XX Personal Services - Employee Benefits		8,767.30
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		139,062.42
			2XX Personal Services - Employee Benefits		37,916.56
			3XX Purchased Professional and Technical Services		5,600.00
			5XX Other Purchased Services		41,475.94
			6XX Supplies and Materials		905.48
			118 Subtotal		466,138.80
119	Title I Schoolwide 2018-2019				
	494 Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		328,200.43
			2XX Personal Services - Employee Benefits		112,062.18
			6XX Supplies and Materials		47,340.59
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		229,096.98
			2XX Personal Services - Employee Benefits		86,701.91
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		494,964.78
			2XX Personal Services - Employee Benefits		151,212.72
			3XX Purchased Professional and Technical Services		10,000.00
			5XX Other Purchased Services		2,794.33
			119 Subtotal		1,462,373.92
129	Title I, Part A, School Support 2017-2018				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			6XX Supplies and Materials		23,197.88
			129 Subtotal		23,197.88
131	Title I School Improvement Support 2018-2019				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			6XX Supplies and Materials		206.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2018 Value	2019 Value
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		35,000.00
			131 Subtotal		35,206.00
181	Preschool Development Grant 2017-2018				
	465 Federal Miscellaneous Grants from OPI				
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,635.31
			2XX Personal Services - Employee Benefits		1,304.39
			181 Subtotal		3,939.70
182	Preschool Development Grant 2018-2019				
	465 Federal Miscellaneous Grants from OPI				
		1XXX	Instruction		
			1XX Personal Services - Salaries		80,400.06
			2XX Personal Services - Employee Benefits		26,192.34
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		106,181.08
			2XX Personal Services - Employee Benefits		28,090.64
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		57,500.00
			182 Subtotal		298,364.12
206	Project AWARE, Mental Health SAMSHA Grant 2017-2018				
	465 Federal Miscellaneous Grants from OPI				
		1XXX	Instruction		
			1XX Personal Services - Salaries		49,262.17
			2XX Personal Services - Employee Benefits		11,177.99
			5XX Other Purchased Services		10,990.91
			6XX Supplies and Materials		1,120.43
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,250.00
			5XX Other Purchased Services		12,812.26
			206 Subtotal		86,613.76
207	Project AWARE - Component 2 - 2017-2018				
	465 Federal Miscellaneous Grants from OPI				
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,621.71
			2XX Personal Services - Employee Benefits		636.70
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		795.96
			6XX Supplies and Materials		68.93
			207 Subtotal		5,123.30



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2018 Value	2019 Value
208	Project AWARE - Component 1 - 2018-2019				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			1XX Personal Services - Salaries		266,886.85
			2XX Personal Services - Employee Benefits		63,450.71
			5XX Other Purchased Services		15,030.63
			6XX Supplies and Materials		7,320.94
	21XX Support Services - Students				
			5XX Other Purchased Services		345.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		6,983.60
			6XX Supplies and Materials		5,192.00
			208 Subtotal		<u>365,209.73</u>
209	Project AWARE - Component 2 - 2018-2019				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			1XX Personal Services - Salaries		13,480.53
			2XX Personal Services - Employee Benefits		2,353.89
	221X Improvement of Instruction Services				
			6XX Supplies and Materials		1,443.25
			209 Subtotal		<u>17,277.67</u>
218	Title I, Part A, Improving Basic Programs 2017-2018				
	420 Title I, Part A, Improving Basic Programs				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		569.28
			2XX Personal Services - Employee Benefits		100.48
	221X Improvement of Instruction Services				
			6XX Supplies and Materials		2,520.91
			218 Subtotal		<u>3,190.67</u>
219	Title I Part A Basic - 2018-2019				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		16,880.73
			2XX Personal Services - Employee Benefits		3,060.61
			6XX Supplies and Materials		2,279.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries		6,000.14
			2XX Personal Services - Employee Benefits		1,045.93
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		1,426.25



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2018 Value	2019 Value
			6XX Supplies and Materials		0.34
			219 Subtotal		<u>30,693.00</u>
253	Best Beginning Coalition				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		278.81
			6XX Supplies and Materials		8,766.10
			253 Subtotal		<u>9,044.91</u>
318	Title III Part A 2017-2018				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
			6XX Supplies and Materials		3,109.28
	21XX Support Services - Students				
			1XX Personal Services - Salaries		2,005.50
			2XX Personal Services - Employee Benefits		444.22
			318 Subtotal		<u>5,559.00</u>
355	Medicaide Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		196,551.52
			355 Subtotal		<u>196,551.52</u>
360	Montana Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		40,487.39
	21XX Support Services - Students				
			6XX Supplies and Materials		6,943.55
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		1,391.77
			360 Subtotal		<u>48,822.71</u>
419	21st CCLC 2018-2019				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		17,000.00
			2XX Personal Services - Employee Benefits		4,777.29
			5XX Other Purchased Services		1,054.00
			6XX Supplies and Materials		3,857.03
	21XX Support Services - Students				
			1XX Personal Services - Salaries		19,420.00
			2XX Personal Services - Employee Benefits		3,496.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2018 Value	2019 Value
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		395.03
			419 Subtotal		50,000.00
442	McKinney-Vento Homeless 2017-2018				
	438 Title X, Part C, Education of Homeless Children & Youth				
		1XXX	Instruction		
			1XX Personal Services - Salaries		352.00
			2XX Personal Services - Employee Benefits		61.96
			6XX Supplies and Materials		2,877.42
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		496.60
			442 Subtotal		3,787.98
443	McKinney Vento - Homeless 2018-2019				
	438 Title X, Part C, Education of Homeless Children & Youth				
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,160.00
			2XX Personal Services - Employee Benefits		1,074.18
			5XX Other Purchased Services		51.38
			6XX Supplies and Materials		8,791.83
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		3,248.39
			443 Subtotal		19,325.78
519	Title VII, Indian Education 2017-2018				
	413 Title VII Indian Education				
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,416.14
			519 Subtotal		1,416.14
520	Title VI Indiana Ed 2018-2019				
	413 Title VII Indian Education				
		1XXX	Instruction		
			1XX Personal Services - Salaries		356,766.58
			2XX Personal Services - Employee Benefits		107,324.42
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		10,000.00
			520 Subtotal		474,091.00
608	IDEA, Part B, Children with Disabilities 2017-2018				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		32,296.96
			2XX Personal Services - Employee Benefits		11,506.68
			6XX Supplies and Materials		19,942.84



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

PRC	Program	Function	Object	2018 Value	2019 Value
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		8,523.54
			2XX Personal Services - Employee Benefits		2,922.94
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		213.94
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		7,146.32
			2XX Personal Services - Employee Benefits		3,460.75
			608 Subtotal		<u>86,013.97</u>
609	IDEA Part B 2018-2019				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		147,523.48
			2XX Personal Services - Employee Benefits		52,976.25
			5XX Other Purchased Services		309.46
			6XX Supplies and Materials		40,558.69
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		71,227.12
			2XX Personal Services - Employee Benefits		22,204.73
			3XX Purchased Professional and Technical Services		139,594.99
			6XX Supplies and Materials		6,633.92
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,742.07
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		30,511.75
			2XX Personal Services - Employee Benefits		13,688.89
			5XX Other Purchased Services		1,025.80
			609 Subtotal		<u>527,997.15</u>
618	IDEA Preschool 2017-2018				
	457 IDEA Preschool				
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		1,122.34
			2XX Personal Services - Employee Benefits		330.55
			618 Subtotal		<u>1,452.89</u>
619	IDEA Preschool 2018-2019				
	457 IDEA Preschool				
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		12,341.32
			2XX Personal Services - Employee Benefits		2,020.14
			619 Subtotal		<u>14,361.46</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2018 Value	2019 Value
648	MCLP					
	423	Montana Striving Readers Grant				
		1XXX	Instruction			
			6XX	Supplies and Materials		136,635.33
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries		630.00
			2XX	Personal Services - Employee Benefits		110.74
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services		31,000.00
			5XX	Other Purchased Services		14,445.53
				648 Subtotal		<u>182,821.60</u>
649	MCLP 2018-2019					
	423	Montana Striving Readers Grant				
		1XXX	Instruction			
			6XX	Supplies and Materials		17,912.48
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services		142,500.00
			5XX	Other Purchased Services		71,379.54
				649 Subtotal		<u>231,792.02</u>
682	GEAR UP HS 2017-2018					
	471	GEAR UP				
		1XXX	Instruction			
			5XX	Other Purchased Services		1,436.12
				682 Subtotal		<u>1,436.12</u>
683	GEAR UP Summer MS 2018					
	471	GEAR UP				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		1,480.95
			2XX	Personal Services - Employee Benefits		261.57
				683 Subtotal		<u>1,742.52</u>
684	GEAR UP Summer HS 2018					
	471	GEAR UP				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		6,372.09
			2XX	Personal Services - Employee Benefits		1,125.41
				684 Subtotal		<u>7,497.50</u>
685	GEAR UP MS 2018-2019					
	471	GEAR UP				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		62,452.79
			2XX	Personal Services - Employee Benefits		15,732.38



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2018 Value	2019 Value
			5XX Other Purchased Services		22,413.66
			6XX Supplies and Materials		11,634.69
			7XX Property and Equipment Acquisition		7,244.46
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		2,694.32
			5XX Other Purchased Services		2,524.90
			685 Subtotal		<u>124,697.20</u>
686	GEAR UP HS 2018-2019				
	471 GEAR UP				
		1XXX	Instruction		
			1XX Personal Services - Salaries		80,431.26
			2XX Personal Services - Employee Benefits		21,123.16
			5XX Other Purchased Services		34,081.65
			6XX Supplies and Materials		12,540.51
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,719.73
			686 Subtotal		<u>150,896.31</u>
687	GEAR UP MAPS MEDIA 2018				
	471 GEAR UP				
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,255.89
			2XX Personal Services - Employee Benefits		220.79
			3XX Purchased Professional and Technical Services		10,000.00
			6XX Supplies and Materials		196.77
			687 Subtotal		<u>11,673.45</u>
688	GEAR UP Summer MS 2019				
	471 GEAR UP				
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,430.59
			2XX Personal Services - Employee Benefits		427.30
			5XX Other Purchased Services		3,876.15
			6XX Supplies and Materials		928.78
			688 Subtotal		<u>7,662.82</u>
689	GEAR UP Summer HS 2019				
	471 GEAR UP				
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,546.50
			2XX Personal Services - Employee Benefits		447.66
			5XX Other Purchased Services		952.61
			6XX Supplies and Materials		231.00
			689 Subtotal		<u>4,177.77</u>



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

PRC	Program	Function	Object	2018 Value	2019 Value
800	Food Pantry				
	820	Civic Services			
		33XX	Community Services		
			6XX Supplies and Materials		16,670.34
			800 Subtotal		16,670.34
850	Running Strong				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		896.21
			850 Subtotal		896.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,001,434.55

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	186,218.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,073,425.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,001,434.55	(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	74.95	
Less Last Year	74.95	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	258,209.59	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 P-Card Rebate	6,426.94	0.00	6,426.94
017 EXXON BES	500.00	0.00	500.00
020 Browning Elementary	1,000.00	985.00	15.00
025 Lights On	5,850.00	10,906.70	-5,056.70
026 Browning Elementary Incentives	614.30	0.00	614.30
027 Browning Elementary Special Project	1,470.00	1,438.36	31.64
067 Summer Activities	0.00	2,356.47	-2,356.47
094 Homeless Donations	7,676.00	8,031.10	-355.10
118 Title I - Schoolwide 2017-2018	467,382.44	466,138.80	1,243.64
119 Title I Schoolwide 2018-2019	1,462,373.92	1,462,373.92	0.00
129 Title I, Part A, School Support 2017-2018	23,197.88	23,197.88	0.00
131 Title I School Improvement Support 2018-2019	35,206.00	35,206.00	0.00
181 Preschool Development Grant 2017-2018	0.00	3,939.70	-3,939.70
182 Preschool Development Grant 2018-2019	298,364.12	298,364.12	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
206 Project AWARE, Mental Health SAMSHA Grant 2017-2018	86,613.76	86,613.76	0.00
207 Project AWARE - Component 2 - 2017-2018	5,123.30	5,123.30	0.00
208 Project AWARE - Component 1 - 2018-2019	365,209.73	365,209.73	0.00
209 Project AWARE - Component 2 - 2018-2019	17,277.67	17,277.67	0.00
218 Title I, Part A, Improving Basic Programs 2017-2018	3,190.74	3,190.67	0.07
219 Title I Part A Basic - 2018-2019	30,693.00	30,693.00	0.00
253 Best Beginning Coalition	0.00	9,044.91	-9,044.91
318 Title III Part A 2017-2018	5,559.00	5,559.00	0.00
355 Medicaide Reimbursement	196,191.52	196,551.52	-360.00
360 Montana Medicaid	112,651.65	48,822.71	63,828.94
419 21st CCLC 2018-2019	50,000.00	50,000.00	0.00
442 McKinney-Vento Homeless 2017-2018	3,787.69	3,787.98	-0.29
443 McKinney Vento - Homeless 2018-2019	19,325.78	19,325.78	0.00
519 Title VII, Indian Education 2017-2018	1,416.14	1,416.14	0.00
520 Title VI Indina Ed 2018-2019	474,091.00	474,091.00	0.00
608 IDEA, Part B, Children with Disabilities 2017-2018	85,973.97	86,013.97	-40.00
609 IDEA Part B 2018-2019	527,997.15	527,997.15	0.00
618 IDEA Preschool 2017-2018	1,452.89	1,452.89	0.00
619 IDEA Preschool 2018-2019	14,361.46	14,361.46	0.00
648 MCLP	182,822.00	182,821.60	0.40
649 MCLP 2018-2019	231,792.02	231,792.02	0.00
682 GEAR UP HS 2017-2018	1,413.37	1,436.12	-22.75
683 GEAR UP Summer MS 2018	3,077.90	1,742.52	1,335.38
684 GEAR UP Summer HS 2018	10,024.79	7,497.50	2,527.29
685 GEAR UP MS 2018-2019	124,697.20	124,697.20	0.00
686 GEAR UP HS 2018-2019	151,006.38	150,896.31	110.07
687 GEAR UP MAPS MEDIA 2018	11,674.48	11,673.45	1.03
688 GEAR UP Summer MS 2019	7,662.82	7,662.82	0.00
689 GEAR UP Summer HS 2019	4,177.77	4,177.77	0.00
722 Napi Incentives	538.00	0.00	538.00
780 Miscellaneous Local Revenue	650.00	0.00	650.00
782 Employee Fund	15,444.39	0.00	15,444.39
786 Equipment Replacement Fund	938.00	0.00	938.00
787 License Plate Revenue	2,180.00	0.00	2,180.00
800 Food Pantry	13,349.00	16,670.34	-3,321.34
850 Running Strong	999.67	896.21	103.46
Total	5,073,425.84	5,001,434.55	71,991.29



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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	2018 Value	2019 Value
	1111 District Levy - Real Property	28.71	1.02
	1190 Penalties and Interest on Taxes	11.89	1.28
	6100 Material Prior Period Revenue Adjustments	168.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		208.71	2.30

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

PRC	Program	Function	Object	2018 Value	2019 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					33,758.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.30	(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)					33,761.13	(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	2018 Value	2019 Value
	6100 Material Prior Period Revenue Adjustments	-3,139.66	0.00
031	Napi Rentals		
	1910 Rentals	7,418.78	14,099.88
032	Trailer Court Rentals		
	1910 Rentals	13,191.77	18,776.06
033	Babb Trailer Rental		
	1910 Rentals	4,500.00	8,283.42
034	Stay in School Lot		
	1910 Rentals	0.00	1,200.00
093	Facilities		
	1900 Other Revenue from Local Sources	775.50	1,345.50
	1910 Rentals	5,010.00	375.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>27,756.39</u>	<u>44,079.86</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	55.68	219.00	
			2XX Personal Services - Employee Benefits	0.00	9.82	
			4XX Purchased Property Services	1,511.54	6,956.59	
			6XX Supplies and Materials	0.00	1,417.90	
	999	Undistributed				
		9999	Undistributed			
			971 Residual Equity Transfers Out	26,189.17	35,476.55	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>27,756.39</u>	<u>44,079.86</u>	



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Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						10,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,079.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,079.86 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						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	2018 Value	2019 Value
1900	Other Revenue from Local Sources	136,034.11	350.00
4820	Federal Impact Aid	9,508,574.96	12,250,627.78
5200	Sale or Compensation for Loss of Assets	0.00	20.00
6100	Material Prior Period Revenue Adjustments	177,301.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,821,910.17	12,250,997.78

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

PRC	Program	Function	Object	2018 Value	2019 Value
170 Distance Learning					
1XXX Instruction					
			1XX Personal Services - Salaries	122,515.06	0.00
			2XX Personal Services - Employee Benefits	2,584.33	0.00
			3XX Purchased Professional and Technical Services	5,425.25	0.00
			6XX Supplies and Materials	11,394.31	0.00
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	69,386.76	268,336.17
			2XX Personal Services - Employee Benefits	12,292.93	13,542.55
			3XX Purchased Professional and Technical Services	5,090.16	1,500.00
			4XX Purchased Property Services	1,126.00	163.00
			5XX Other Purchased Services	103,959.86	129,677.59
			6XX Supplies and Materials	660,123.29	238,771.47
21XX Support Services - Students					
			1XX Personal Services - Salaries	19,725.99	0.00
			2XX Personal Services - Employee Benefits	149.05	139.76
			5XX Other Purchased Services	1,496.10	1,546.37
			6XX Supplies and Materials	10,241.24	16,141.76
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	80,980.08	95,973.63
			2XX Personal Services - Employee Benefits	16,748.96	9,684.53
			3XX Purchased Professional and Technical Services	34,817.48	15,126.17
			5XX Other Purchased Services	6,807.85	0.00
			6XX Supplies and Materials	6,915.54	14,735.16
222X Educational Media Services					
			1XX Personal Services - Salaries	69,131.34	6,000.00
			2XX Personal Services - Employee Benefits	19,819.30	20,389.41
			3XX Purchased Professional and Technical Services	2,745.97	37.50
			5XX Other Purchased Services	2,531.10	1,584.02



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2018 Value	2019 Value	
			6XX Supplies and Materials	162,186.60	198,958.04	
			810 Dues and Fees	382.03	187.50	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	247,195.06	257,806.97	
			2XX Personal Services - Employee Benefits	39,215.42	48,666.24	
			3XX Purchased Professional and Technical Services	34,997.97	25,748.07	
			5XX Other Purchased Services	209,960.26	242,059.61	
			6XX Supplies and Materials	31,067.74	38,507.40	
			810 Dues and Fees	17,988.43	23,320.65	
			8XX Other Expenditures	10,717.50	11,266.50	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	790,134.06	982,125.65	
			2XX Personal Services - Employee Benefits	108,434.32	117,777.73	
			3XX Purchased Professional and Technical Services	19,494.22	14,623.50	
			5XX Other Purchased Services	17,590.43	31,835.32	
			6XX Supplies and Materials	46,284.26	31,243.67	
			810 Dues and Fees	3,181.11	3,788.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	160,453.04	93,562.13	
			2XX Personal Services - Employee Benefits	27,422.81	28,577.01	
			3XX Purchased Professional and Technical Services	56,285.63	60,343.56	
			5XX Other Purchased Services	57,462.37	66,781.10	
			6XX Supplies and Materials	40,193.06	27,345.55	
			7XX Property and Equipment Acquisition	0.00	6,791.25	
			810 Dues and Fees	569.56	187.50	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	903,470.40	516,549.63	
			2XX Personal Services - Employee Benefits	184,870.13	168,915.16	
			3XX Purchased Professional and Technical Services	57,451.17	8,601.90	
			440 Bldg & Grounds Repair and Main Services	97,248.36	97,811.18	
			4XX Purchased Property Services	336,513.34	301,958.28	
			5XX Other Purchased Services	2,584.42	2,015.80	
			6XX Supplies and Materials	195,405.34	192,834.36	
			7XX Property and Equipment Acquisition	0.00	65,603.40	
			810 Dues and Fees	1,174.50	680.25	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	0.00	7,053.92	
			2XX Personal Services - Employee Benefits	5,777.94	31,304.44	
			3XX Purchased Professional and Technical Services	0.00	2,387.31	
			4XX Purchased Property Services	17,194.48	46,340.32	
			5XX Other Purchased Services	429.76	7,209.95	
			6XX Supplies and Materials	114,204.36	108,476.13	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2018 Value	2019 Value	
			7XX Property and Equipment Acquisition	6,750.00	0.00	
		4XXX	Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	4,413.64	0.00	
			7XX Property and Equipment Acquisition	1,129,123.23	36,941.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	11,698.94	0.00	
			2XX Personal Services - Employee Benefits	0.00	135.08	
			3XX Purchased Professional and Technical Services	7,522.02	0.00	
			5XX Other Purchased Services	10,477.14	5,837.80	
			6XX Supplies and Materials	0.00	3,923.81	
			810 Dues and Fees	1,331.25	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	0.00	441.00	
			2XX Personal Services - Employee Benefits	0.00	2.30	
			3XX Purchased Professional and Technical Services	6,282.40	14,017.54	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	64,469.85	2,569.80	
			2XX Personal Services - Employee Benefits	9,003.90	5,961.89	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,769.04	2,208.83	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	0.00	25,969.59	
			2XX Personal Services - Employee Benefits	0.00	8,349.14	
	413	Title VII Indian Education				
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	31,516.08	34,174.05	
			2XX Personal Services - Employee Benefits	149.10	130.90	
			5XX Other Purchased Services	0.00	2,882.89	
	471	GEAR UP				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.98	0.81	
			5XX Other Purchased Services	5,813.88	110.07	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	12,814.00	12,218.50	
			2XX Personal Services - Employee Benefits	1,789.19	267.00	
			5XX Other Purchased Services	2,073.81	729.70	
			6XX Supplies and Materials	1,741.65	1,521.37	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	86,956.02	75,495.70	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2018 Value	2019 Value	
			2XX Personal Services - Employee Benefits	6,478.78	3,507.73	
			4XX Purchased Property Services	2,158.00	0.00	
			5XX Other Purchased Services	69,076.71	69,383.42	
			6XX Supplies and Materials	14,573.21	24,192.40	
			810 Dues and Fees	50.00	0.00	
	820	Civic Services				
		33XX	Community Services			
			1XX Personal Services - Salaries	85.50	0.00	
			2XX Personal Services - Employee Benefits	0.28	0.00	
			5XX Other Purchased Services	4,656.69	2,308.83	
			6XX Supplies and Materials	5,666.79	8,774.61	
	890	Other Community Services				
		33XX	Community Services			
			1XX Personal Services - Salaries	712.12	990.00	
			2XX Personal Services - Employee Benefits	83.84	4.75	
			5XX Other Purchased Services	1,344.58	435.28	
			6XX Supplies and Materials	380.17	83.92	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	34,902.45	0.00	
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	53,525.00	0.00	
071	Set Aside Expenditures					
		1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	11,626.00	0.00	
081	James Evans					
		1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration			
			5XX Other Purchased Services	5,429.73	1,426.33	
082	Donna Yellow Owl					
		1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration			
			5XX Other Purchased Services	2,810.86	5,572.16	
083	James Running Fisher					
		1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration			
			5XX Other Purchased Services	6,711.49	2,385.62	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2018 Value	2019 Value	
084	Brian Gallup					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			10,019.19	9,331.54	
085	Rae Tall Whiteman Armstrong					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			3,416.29	7,248.24	
086	Jess Edwards					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			3,154.32	5,267.63	
087	Wendy Bremner					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			3,186.70	5,655.40	
088	Kristy Bullshoe					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
	5XX Other Purchased Services			3,812.00	3,397.31	
091	Middle School Addition					
	1XX Regular Education Programs - Elementary/Secondary					
	4XXX Facilities Acquisition and Construction Services					
	7XX Property and Equipment Acquisition			0.00	458,604.25	
092	Sports Complex					
	1XX Regular Education Programs - Elementary/Secondary					
	4XXX Facilities Acquisition and Construction Services					
	7XX Property and Equipment Acquisition			0.00	296,187.28	
176	SRI Grant 2016-2017					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
	1XX Personal Services - Salaries			1,399.50	0.00	
	2XX Personal Services - Employee Benefits			227.69	0.00	
	5XX Other Purchased Services			922.08	0.00	
	6XX Supplies and Materials			24,513.00	0.00	
177	SRI Grant 2017-2018					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
	5XX Other Purchased Services			4,340.62	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,934,507.74</u>	<u>5,841,239.54</u>	



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance						17,991,375.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,250,997.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,841,239.54 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,401,133.75 (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	2018 Value	2019 Value
1925	Innovative Education Payment	128.15	52.54
3460	Montana Oil and Gas Tax	33,169.33	24,920.20
6100	Material Prior Period Revenue Adjustments	1,349.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,646.82	24,972.74

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

PRC	Program	Function	Object	2018 Value	2019 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					318,479.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,972.74	(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)					343,452.28	(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	2018 Value	2019 Value
1111	District Levy - Real Property	164,071.28	143,237.78
1112	District Levy - Personal Property	193,343.55	202,253.96
1114	District Levy - Pers Prop/Mobile Homes	1,577.16	1,188.73
1190	Penalties and Interest on Taxes	1,406.28	1,523.46
6100	Material Prior Period Revenue Adjustments	510.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		360,908.90	348,203.93

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

PRC	Program	Function	Object	2018 Value	2019 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	245,000.00	255,000.00
			850 Interest on Debt	128,368.76	117,956.26
			860 Agent Fees/Issuance Costs	400.00	375.00
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	725.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				373,768.76	374,056.26

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	-16,572.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	348,203.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	374,056.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-42,424.51	(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	2018 Value	2019 Value
	5200 Sale or Compensation for Loss of Assets	0.00	500.00
	6100 Material Prior Period Revenue Adjustments	394.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>394.91</u>	<u>500.00</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	168,914.45	5,130.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>168,914.45</u>	<u>5,130.38</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					222,814.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					500.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,130.38	(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)					218,183.85	(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		2018 Value	2019 Value
	6100 Material Prior Period Revenue Adjustments		5,226.00	0.00
072	Childcare			
	1900 Other Revenue from Local Sources		42,399.49	55,641.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			47,625.49	55,641.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 70	
PRC	Program	Function	Object	2018 Value	2019 Value
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries	36,397.55	49,333.60
			2XX Personal Services - Employee Benefits	424.09	445.97
			3XX Purchased Professional and Technical Services	0.00	60.00
			5XX Other Purchased Services	329.24	852.91
			6XX Supplies and Materials	6,154.61	7,237.35
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	941.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,246.49	57,929.83

Schedule Of Changes Worksheet						Fund Code 70	
Beginning Fund Balance						3,379.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,641.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,929.83	(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	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,091.00	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2018 Value	2019 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	481,580.48	380,530.97
XX	39X 1XXX 112	Certified Teacher Staff Salaries	21,435.49	22,679.42
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	63,617.00	70,842.44
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	4,973,057.52	5,241,506.27
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	401,864.19	29,613.90
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	505.00	117.20
XX	XXX 26XX 41X	Energy Utility Services	289,451.36	266,828.49
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	1,229,658.67	754,791.53
XX	XXX 4XXX 73X	Major Equipment-New	0.00	36,941.00
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	1,260.00	3,460.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 645	Online Textbooks/E-Books	6,473.07	0.00
XX	XXX XXXX 682	Technology Supplies	853.50	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	217,573.65
b. Related Services Block Grant Entitlement	72,524.55
c. Total Entitlements Subject to Reversion	290,098.20

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)]	385,830.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,239,384.53
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 FY2021 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	985,057.89	0.00	0.00	0.00	0.00
280	1XXX	2XX	124,868.01	0.00	0.00	0.00	135.08
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	5,837.80
280	1XXX	6XX	0.00	0.00	0.00	0.00	3,923.81
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	48,106.60	0.00	0.00	0.00	441.00
280	21XX	2XX	12,259.22	0.00	0.00	0.00	2.30
280	21XX	3XX	0.00	0.00	0.00	0.00	14,017.54
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	36,203.59	0.00	0.00	0.00	2,569.80
280	24XX	2XX	0.00	0.00	0.00	0.00	5,961.89
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			1,206,495.31	0.00	0.00	0.00	32,889.22

1,239,384.53

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 FY19 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	3,130,733.00	4,414.00	0.00	0.00	3,135,147.00
Buildings	27,616,134.00	145,711.00	12,374.00	0.00	27,774,219.00
Machinery and Equipment	3,597,740.00	1,917,254.00	143,665.00	0.00	5,658,659.00
Totals at Historical Cost	34,965,866.00	2,067,379.00	156,039.00	0.00	37,189,284.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	34,965,866.00	2,067,379.00	156,039.00	0.00	37,189,284.00

* 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.

Depreciation by Function for FY2019	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	305,507.00	0.00	0.00
General Administration (23XX)	282,282.00	0.00	0.00
Operations and Maintenance (26XX)	27,895.00	0.00	0.00
Transportation (27XX)	183,538.00	0.00	0.00
Food Service (31XX)	20,120.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,774.00	0.00	0.00
Unallocated	4,923.00	0.00	0.00
Total Depreciation for FY2019	827,039.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2018	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2019) [a+b-c-d]	(f) Current Portion Due FY2020	(g) Long-Term Portion Due FY2021
Governmental Activities *							
Compensated Absences	470,777.00	26,050.00	0.00	0.00	496,827.00	0.00	496,827.00
Other Post Employment Benefits	149,995.50	0.00	0.00	13.50	149,982.00	0.00	149,982.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	620,772.50	26,050.00	0.00	13.50	646,809.00	0.00	646,809.00
Bond(s)							
12/01/2007	2,745,000.00	0.00	255,000.00	0.00	2,490,000.00	265,000.00	2,225,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,745,000.00	0.00	255,000.00	0.00	2,490,000.00	265,000.00	2,225,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.



Trustees' Financial Summary

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Net Pension Liability FY2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	3,958,291.00	1,062,846.00	0.00	5,021,137.00
Net Pension - TRS	12,352,668.00	1,334,028.00	0.00	13,686,696.00