



# Trustees' Financial Summary

**FY2017-18**

**Submit ID:**

**21 Hill County**

**1207 Rocky Boy 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:** Deborah Arkinson **Phone #:** (406) 395-4291

(Signature)

(Date)

**Chair, Board of Trustees:** Theodore Russette III

(Signature)

(Date)

**County Superintendant** Maureen Odegard

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

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

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
013	Aggregate Reim/Indirects	LOCAL		Local
031	Mircosoft settlement	LOCAL		
032	Medicaid	STATE	Unknown	State
068	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
158	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
175	Native American Children in Schools Program	FEDERAL		84.365C
176	Native American Children in Schools Program	FEDERAL		84.365C
180	Pre-School Development	STATE		84.419A
181	Preschool Development Grant	FEDERAL		84.419
188	MPDG Native American Children in Schools	FEDERAL		84.365C
195	Title I, Part E, MT Comprehensive Literacy-Striving Readers	FEDERAL		84.371
199	Healthy Kids,Healthy Families	STATE		
205	Title VII, Indian Education	FEDERAL		84.060
226	Title I, Part A, Improvement Grants	FEDERAL		84.010A
324	Title I - Schoolwide	FEDERAL		Federal
327	Title I - Schoolwide	FEDERAL		Federal
328	Title I - Schoolwide	FEDERAL		Federal
445	Johnson O'Malley (JOM)	FEDERAL		15.130
446	Johnson O'Malley (JOM)	FEDERAL		15.130
517	Head Start Wage Supplement - Tribe	LOCAL		
527	Head Start	FEDERAL		93.600
528	Head Start	FEDERAL		93.600
537	Early Head Start	FEDERAL		93.600
538	Early Head Start	FEDERAL		
585	Head Start Food Program	FEDERAL		10.558
586	Head Start Food Program	FEDERAL		
635	GEAR UP	FEDERAL		84.334
636	GEAR UP Summer School	FEDERAL		84.334
637	GEAR UP	FEDERAL		84.334
638	GEAR UP Summer School	FEDERAL		84.334



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	251,494.49	78,047.06	327,111.74	79,786.29
02	Taxes Receivable - Real and Personal (120-149)	69.49			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	251,563.98	78,047.06	327,111.74	79,786.29
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	69.49			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	<b>Fund Balance for Budget</b>	251,494.49	78,047.06	327,111.74	79,786.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>	251,494.49	78,047.06	327,111.74	79,786.29
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	251,563.98	78,047.06	327,111.74	79,786.29



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## Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)	760.48	80,224.27	72,372.90	
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)			200,348.57	
06 Other Current Assets (190-210)			774.86	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	760.48	80,224.27	273,496.33	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)			12,314.00	
25 Other Current Liabilities (621-679)			3,869.34	
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES			16,183.34	
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)			0.02	
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	760.48	80,224.27	257,312.97	
52 TOTAL FUND BALANCE/EQUITY	760.48	80,224.27	257,312.97	
53 TOTAL LIABILITIES AND FUND BALANCE	760.48	80,224.27	273,496.33	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			19,497.88	24,997.10
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			19,497.88	24,997.10
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			90.85	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			90.85	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			19,407.03	24,997.10
52	<b>TOTAL FUND BALANCE/EQUITY</b>			19,407.03	24,997.10
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			19,497.88	24,997.10



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,524,209.59	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			6,524,209.59	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			2,729.68	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			2,729.68	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			800.00	
48	Fund Balance for Budget			6,520,679.91	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			6,521,479.91	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			6,524,209.59	



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,826.89	1,062.72		280,221.53
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	51,826.89	1,062.72		280,221.53
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	51,826.89	1,062.72		280,221.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	51,826.89	1,062.72		280,221.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	51,826.89	1,062.72		280,221.53



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,633.43	5,401.11		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	97,633.43	5,401.11		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	97,633.43	5,401.11		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	97,633.43	5,401.11		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	97,633.43	5,401.11		





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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)
<b>ASSETS AND OTHER DEBITS</b>				
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				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
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				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(16,593.78)			
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)	44,306.00			
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	27,712.22			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)	27,712.22			
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	27,712.22			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	27,712.22			



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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	57,303.07			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	57,303.07			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	57,303.07			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	57,303.07			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	57,303.07			



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	265,872.22	245,240.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	265,872.22	245,240.17		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	265,872.22	245,240.17		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	265,872.22	245,240.17		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	265,872.22	245,240.17		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2017 Value	2018 Value
1110	District Tax Levy	5,492.91	7,287.80
1190	Penalties and Interest on Taxes	0.00	3.23
1510	Interest Earnings	0.00	139.65
3110	Direct State Aid	1,165,819.94	1,150,237.97
3111	Quality Educator	117,810.74	113,226.75
3112	At Risk Student	36,505.52	35,165.34
3113	Indian Education For All	9,095.00	8,971.20
3114	American Indian Achievement Gap	78,166.00	75,390.00
3115	State Spec Ed Allowable Cost Pymt to Districts	63,409.24	69,912.07
3116	Data For Achievement	8,714.08	0.00
3118	Natural Resource Development	21,102.48	0.00
3120	State Guaranteed Tax Base Aid	921,004.48	907,644.36
3444	State School Block Grant	1,630.60	0.00
3445	State Combined Fund School Block Grant	5,413.35	2,832.44
3460	Montana Oil and Gas Tax	2,917.80	1,923.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,437,082.14	2,372,734.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,566,732.77	1,613,688.20
			2XX	Personal Services - Employee Benefits	16,030.92	22,937.58
			4XX	Purchased Property Services	1,514.70	1,591.78
			5XX	Other Purchased Services	33,272.39	5,427.43
			6XX	Supplies and Materials	55,559.86	34,052.17
			7XX	Property and Equipment Acquisition	0.00	10,384.14
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	88,605.94	92,152.59
			2XX	Personal Services - Employee Benefits	0.00	463.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	109,854.05	105,112.77
			2XX	Personal Services - Employee Benefits	5,633.36	577.00
			5XX	Other Purchased Services	650.94	2,109.47
			6XX	Supplies and Materials	42,962.25	17,440.02
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	97,422.94	96,472.54
			2XX	Personal Services - Employee Benefits	0.00	504.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2017 Value	2018 Value
			3XX Purchased Professional and Technical Services	2,499.20	2,500.00
			5XX Other Purchased Services	10,018.78	1,600.00
			6XX Supplies and Materials	3,044.23	1,500.00
			810 Dues and Fees	305.50	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	146,137.21	113,558.17
			2XX Personal Services - Employee Benefits	0.00	83,512.77
			3XX Purchased Professional and Technical Services	1,012.50	2,246.25
			4XX Purchased Property Services	175.03	237.50
			5XX Other Purchased Services	0.00	687.92
			6XX Supplies and Materials	2,000.00	2,234.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	16,767.77	23,000.00
			6XX Supplies and Materials	28,856.46	14,800.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	146,294.78	128,376.50
			2XX Personal Services - Employee Benefits	0.00	116.00
			5XX Other Purchased Services	0.00	300.00
			6XX Supplies and Materials	2,096.96	1,956.91
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	6,975.68	6,783.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	2,125.31	0.00
			2XX Personal Services - Employee Benefits	0.42	0.00
			6XX Supplies and Materials	1,718.95	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,388,268.90</b>	<b>2,386,321.71</b>





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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					265,081.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,372,734.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,386,321.71	(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)					251,494.49	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2017 Value	2018 Value
	2220 County On-Schedule Trans Reimb	60,394.40	100,157.06
	3210 State On-Schedule Trans Reimb	54,290.88	46,142.77
	3444 State School Block Grant	252.05	252.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		114,937.33	146,551.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	61,660.90	68,973.86
			2XX Personal Services - Employee Benefits	0.78	1,717.00
			5XX Other Purchased Services	2,171.52	766.00
			6XX Supplies and Materials	29,107.00	32,778.15
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	10,175.16	9,788.15
			2XX Personal Services - Employee Benefits	0.00	263.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				103,115.36	114,286.16

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					45,781.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					146,551.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					114,286.16 (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)					78,047.06 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2017 Value	2018 Value
	1110 District Tax Levy	76,418.01	80,029.61
	1190 Penalties and Interest on Taxes	0.00	45.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		76,418.01	80,074.67

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

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	129,495.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	129,495.00

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	376,532.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,074.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,495.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	327,111.74	(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	2017 Value	2018 Value
	1632 Daily Adult Sales	4,667.54	2,258.50
	1636 Summer Program - Adult Sales	1,551.00	3,653.50
	3220 State Food Services Match	470.85	499.39
	4550 Federal Child Nutrition	347,844.78	429,697.48
	4552 Fresh Fruit And Vegetable	15,448.12	6,987.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		369,982.29	443,096.29

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

PRC	Program	Function	Object	2017 Value	2018 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	99,761.12	106,720.63
			2XX Personal Services - Employee Benefits	0.00	2,547.00
			6XX Supplies and Materials	225,176.86	223,919.95
			8XX Other Expenditures	40,888.92	57,998.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				365,826.90	391,186.08

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	27,876.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	443,096.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	391,186.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,786.29	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

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

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	4.08	9.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4.08	9.94

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

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

#### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	750.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.94	(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)	760.48	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2017 Value	2018 Value
	2240 County Retirement Distribution	842,978.30	471,784.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>842,978.30</b>	<b>471,784.90</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	282,743.76	292,609.47
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	15,191.27	15,818.04
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	29,546.83	27,158.73
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	23,766.63	24,085.52
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	120,356.36	92,009.50
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	26,377.94	26,893.95
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	36,203.27	34,124.62
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	34,258.99	35,791.01
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	28,714.27	29,175.28
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,666.13	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	7,350.00	9,450.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	1,382.55	1,131.27
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	5,971.53	4,200.51
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	25,831.27	26,352.10



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2017 Value	2018 Value
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	4,041.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					643,402.25	618,800.00

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					227,239.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					471,784.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					618,800.00	(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)					80,224.27	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2018 Value
<b>013</b>	<b>Aggregate Reim/Indirects</b>	
1900	Other Revenue from Local Sources	7,221.93
<b>032</b>	<b>Medicaid</b>	
3356	Medicaid Comprehensive School & Community Treatment Services (CSCT)	73,191.68
<b>068</b>	<b>Title I, Part A, Improving Basic Programs</b>	
4200	Title I, Part A, Improving Basic Programs	11,662.95
<b>158</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
1900	Other Revenue from Local Sources	0.07
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,705.58
<b>175</b>	<b>Native American Children in Schools Program</b>	
4100	Federal Miscellaneous Grants - Direct from Feds	38,223.09
<b>176</b>	<b>Native American Children in Schools Program</b>	
4100	Federal Miscellaneous Grants - Direct from Feds	225,575.74
<b>180</b>	<b>Pre-School Development</b>	
4650	Federal Miscellaneous Grants from OPI	74,585.99
6100	Material Prior Period Revenue Adjustments	-1,487.52
<b>181</b>	<b>Preschool Development Grant</b>	
4650	Federal Miscellaneous Grants from OPI	159,455.09
<b>188</b>	<b>MPDG Native American Children in Schools</b>	
4650	Federal Miscellaneous Grants from OPI	47,933.48
<b>195</b>	<b>Title I, Part E, MT Comprehensive Literacy-Striving Readers</b>	
4650	Federal Miscellaneous Grants from OPI	30,531.79
<b>199</b>	<b>Healthy Kids,Healthy Families</b>	
4700	Federal Miscellaneous Grants from other State Agencies	50,000.00
<b>205</b>	<b>Title VII, Indian Education</b>	
4130	Title VII Indian Education	109,612.00
<b>226</b>	<b>Title I, Part A, Improvement Grants</b>	
4200	Title I, Part A, Improving Basic Programs	68,500.00
<b>324</b>	<b>Title I - Schoolwide</b>	
4940	Schoolwide Program	373.35
<b>327</b>	<b>Title I - Schoolwide</b>	
4940	Schoolwide Program	87,811.67
<b>328</b>	<b>Title I - Schoolwide</b>	
4940	Schoolwide Program	283,223.28
<b>445</b>	<b>Johnson O'Malley (JOM)</b>	
4140	Federal Johnson O'Malley (JOM)	17,619.65
<b>446</b>	<b>Johnson O'Malley (JOM)</b>	
4140	Federal Johnson O'Malley (JOM)	32,778.74





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**517 Head Start Wage Supplement - Tribe**

1900 Other Revenue from Local Sources 75,000.00

**527 Head Start**

4110 Head Start 632,877.51

**528 Head Start**

4110 Head Start 505,067.01

**537 Early Head Start**

4110 Head Start 292,917.99

**538 Early Head Start**

4110 Head Start 318,695.08

**585 Head Start Food Program**

4550 Federal Child Nutrition 84,010.03

**586 Head Start Food Program**

4550 Federal Child Nutrition 57,036.04

**637 GEAR UP**

1900 Other Revenue from Local Sources 50.46

4710 GEAR UP 64,224.39

**638 GEAR UP Summer School**

4710 GEAR UP 8,732.46

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

3,375,129.53

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

**Fund Code 15**

PRC	Program	Function	Object	2017 Value	2018 Value
003	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries			2,913.71
		2XX Personal Services - Employee Benefits			2.95
		3XX Purchased Professional and Technical Services			22,276.86
		4XX Purchased Property Services			4,946.00
		5XX Other Purchased Services			37,353.43
		6XX Supplies and Materials			13,323.44
		810 Dues and Fees			11,511.56
		8XX Other Expenditures			3,782.38
		<b>013 Subtotal</b>			<u>96,110.33</u>
002	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			79,255.55
		<b>032 Subtotal</b>			<u>79,255.55</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
068	Title I, Part A, Improving Basic Programs				
	465	Federal Miscellaneous Grants from OPI			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		400.00
			2XX Personal Services - Employee Benefits		68.68
			3XX Purchased Professional and Technical Services		9,739.39
			5XX Other Purchased Services		1,454.88
			<b>068 Subtotal</b>		<b>11,662.95</b>
158	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		4,596.00
			2XX Personal Services - Employee Benefits		874.81
			3XX Purchased Professional and Technical Services		11,165.61
			5XX Other Purchased Services		3,068.76
			<b>158 Subtotal</b>		<b>19,705.18</b>
175	Native American Children in Schools Program				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			1XX Personal Services - Salaries		16,429.94
			2XX Personal Services - Employee Benefits		3,559.08
			5XX Other Purchased Services		1,851.01
			6XX Supplies and Materials		13.69
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		16,076.50
			<b>175 Subtotal</b>		<b>37,930.22</b>
176	Native American Children in Schools Program				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			1XX Personal Services - Salaries		117,633.98
			2XX Personal Services - Employee Benefits		29,416.20
			3XX Purchased Professional and Technical Services		9,300.00
			5XX Other Purchased Services		19,413.78
			6XX Supplies and Materials		45,992.33
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		3,819.45
			<b>176 Subtotal</b>		<b>225,575.74</b>



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

PRC	Program	Function	Object	2017 Value	2018 Value
180	Pre-School Development				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,506.34
			2XX Personal Services - Employee Benefits		1,482.30
			5XX Other Purchased Services		4,226.65
			6XX Supplies and Materials		25,020.43
			7XX Property and Equipment Acquisition		33,418.43
			<b>180 Subtotal</b>		73,654.15
181	Preschool Development Grant				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			1XX Personal Services - Salaries		56,818.92
			2XX Personal Services - Employee Benefits		8,964.01
			3XX Purchased Professional and Technical Services		48,985.00
			5XX Other Purchased Services		6,887.16
			6XX Supplies and Materials		37,800.00
			<b>181 Subtotal</b>		159,455.09
188	MPDG Native American Children in Schools				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,233.60
			2XX Personal Services - Employee Benefits		726.92
			3XX Purchased Professional and Technical Services		10,000.00
			5XX Other Purchased Services		2,386.04
			6XX Supplies and Materials		12,086.92
			7XX Property and Equipment Acquisition		18,500.00
			<b>188 Subtotal</b>		47,933.48
195	Title I, Part E, MT Comprehensive Literacy-Striving Readers				
	465	Federal Miscellaneous Grants from OPI			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,400.00
			2XX Personal Services - Employee Benefits		240.38
			3XX Purchased Professional and Technical Services		25,000.00
			6XX Supplies and Materials		3,891.41
			<b>195 Subtotal</b>		30,531.79
199	Healthy Kids,Healthy Families				
	329	State Miscellaneous Grants			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		7,314.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
			2XX Personal Services - Employee Benefits		1,232.89
			3XX Purchased Professional and Technical Services		875.00
			6XX Supplies and Materials		11,362.05
			<b>199 Subtotal</b>		<b>20,784.67</b>
<b>205</b>	<b>Title VII, Indian Education</b>				
	<b>413 Title VII Indian Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		84,988.68
			2XX Personal Services - Employee Benefits		15,433.12
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		9,190.20
			<b>205 Subtotal</b>		<b>109,612.00</b>
<b>226</b>	<b>Title I, Part A, Improvement Grants</b>				
	<b>465 Federal Miscellaneous Grants from OPI</b>				
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		6,520.05
			2XX Personal Services - Employee Benefits		1,118.27
			3XX Purchased Professional and Technical Services		38,500.00
			6XX Supplies and Materials		22,361.68
			<b>226 Subtotal</b>		<b>68,500.00</b>
<b>327</b>	<b>Title I - Schoolwide</b>				
	<b>494 Schoolwide Program</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		41,140.87
			2XX Personal Services - Employee Benefits		6,966.41
			3XX Purchased Professional and Technical Services		2,155.00
			5XX Other Purchased Services		1,482.90
			6XX Supplies and Materials		8,045.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries		6,472.03
			2XX Personal Services - Employee Benefits		1,025.19
			6XX Supplies and Materials		4,597.74
			<b>327 Subtotal</b>		<b>71,885.14</b>
<b>328</b>	<b>Title I - Schoolwide</b>				
	<b>494 Schoolwide Program</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		228,572.83
			2XX Personal Services - Employee Benefits		38,721.63
			3XX Purchased Professional and Technical Services		3,725.68
			5XX Other Purchased Services		12,048.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
			6XX Supplies and Materials		55.41
		21XX Support Services - Students			
			6XX Supplies and Materials		99.10
			<b>328 Subtotal</b>		<b>283,223.28</b>
445	Johnson O'Malley (JOM)				
	414 Federal Johnson O'Malley (JOM)				
		1XXX Instruction			
			1XX Personal Services - Salaries		7,650.76
			2XX Personal Services - Employee Benefits		904.39
			3XX Purchased Professional and Technical Services		3,625.00
			5XX Other Purchased Services		3,389.70
			6XX Supplies and Materials		2,828.00
		21XX Support Services - Students			
			5XX Other Purchased Services		222.50
			<b>445 Subtotal</b>		<b>18,620.35</b>
446	Johnson O'Malley (JOM)				
	414 Federal Johnson O'Malley (JOM)				
		1XXX Instruction			
			1XX Personal Services - Salaries		20,886.00
			2XX Personal Services - Employee Benefits		1,716.08
			3XX Purchased Professional and Technical Services		1,223.25
			5XX Other Purchased Services		6,397.07
			6XX Supplies and Materials		2,556.34
			<b>446 Subtotal</b>		<b>32,778.74</b>
517	Head Start Wage Supplement - Tribe				
	411 Head Start				
		1XXX Instruction			
			1XX Personal Services - Salaries		23,069.37
			2XX Personal Services - Employee Benefits		3,487.55
			<b>517 Subtotal</b>		<b>26,556.92</b>
527	Head Start				
	411 Head Start				
		1XXX Instruction			
			1XX Personal Services - Salaries		212,161.61
			2XX Personal Services - Employee Benefits		18,254.66
			5XX Other Purchased Services		1,400.00
			6XX Supplies and Materials		15,074.51
		21XX Support Services - Students			
			1XX Personal Services - Salaries		74,186.14
			2XX Personal Services - Employee Benefits		14,423.32
			5XX Other Purchased Services		1,007.83



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

PRC	Program	Function	Object	2017 Value	2018 Value
			6XX Supplies and Materials		500.00
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services		6,441.94
			5XX Other Purchased Services		1,075.68
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries		32,846.35
			2XX Personal Services - Employee Benefits		9,037.77
			5XX Other Purchased Services		5.90
			6XX Supplies and Materials		2,892.90
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries		33,229.96
			2XX Personal Services - Employee Benefits		7,680.84
			4XX Purchased Property Services		46,514.45
			5XX Other Purchased Services		14,206.68
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries		19,486.33
			2XX Personal Services - Employee Benefits		5,691.73
			4XX Purchased Property Services		17,268.73
			5XX Other Purchased Services		10,049.00
			6XX Supplies and Materials		21,238.83
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries		12,508.01
			2XX Personal Services - Employee Benefits		2,686.11
			6XX Supplies and Materials		322.27
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		52,285.76
			<b>527 Subtotal</b>		632,477.31

### 528 Head Start

#### 411 Head Start

##### 1XXX Instruction

1XX Personal Services - Salaries	151,822.03
2XX Personal Services - Employee Benefits	23,258.47
6XX Supplies and Materials	907.17

##### 21XX Support Services - Students

1XX Personal Services - Salaries	74,404.85
2XX Personal Services - Employee Benefits	12,858.70
5XX Other Purchased Services	3,942.20
6XX Supplies and Materials	345.96

##### 221X Improvement of Instruction Services

3XX Purchased Professional and Technical Services	5,323.37
5XX Other Purchased Services	3,820.17



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
		<b>23XX Support Services - General Administration</b>			
		1XX	Personal Services - Salaries		34,955.61
		2XX	Personal Services - Employee Benefits		5,568.71
		6XX	Supplies and Materials		1,700.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX	Personal Services - Salaries		27,334.72
		2XX	Personal Services - Employee Benefits		6,758.88
		4XX	Purchased Property Services		37,064.55
		6XX	Supplies and Materials		8,644.48
		<b>27XX Student Transportation Services</b>			
		1XX	Personal Services - Salaries		35,751.80
		2XX	Personal Services - Employee Benefits		8,840.53
		4XX	Purchased Property Services		6,713.71
		6XX	Supplies and Materials		21,567.59
		<b>31XX Food Services</b>			
		1XX	Personal Services - Salaries		15,201.04
		2XX	Personal Services - Employee Benefits		3,770.35
		6XX	Supplies and Materials		872.07
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		940	Indirect Costs		13,640.05
		<b>528 Subtotal</b>			<u>505,067.01</u>
537	Early Head Start				
	411 Head Start				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries		181,289.97
		2XX	Personal Services - Employee Benefits		38,353.68
		6XX	Supplies and Materials		860.09
		<b>21XX Support Services - Students</b>			
		1XX	Personal Services - Salaries		18,148.02
		2XX	Personal Services - Employee Benefits		4,667.61
		5XX	Other Purchased Services		100.00
		<b>221X Improvement of Instruction Services</b>			
		3XX	Purchased Professional and Technical Services		4,669.39
		5XX	Other Purchased Services		640.50
		<b>23XX Support Services - General Administration</b>			
		1XX	Personal Services - Salaries		17,232.04
		2XX	Personal Services - Employee Benefits		2,976.06
		<b>31XX Food Services</b>			
		1XX	Personal Services - Salaries		11,967.27
		2XX	Personal Services - Employee Benefits		4,862.36



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2017 Value	2018 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		7,151.00
			<b>537 Subtotal</b>		292,917.99
538	Early Head Start				
	411 Head Start				
		1XXX	Instruction		
			1XX Personal Services - Salaries		212,784.84
			2XX Personal Services - Employee Benefits		31,589.55
			6XX Supplies and Materials		139.90
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		23,615.92
			2XX Personal Services - Employee Benefits		3,762.07
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,722.14
			5XX Other Purchased Services		4,524.92
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		18,855.27
			2XX Personal Services - Employee Benefits		3,003.59
		31XX	Food Services		
			1XX Personal Services - Salaries		15,196.98
			2XX Personal Services - Employee Benefits		3,499.90
			<b>538 Subtotal</b>		318,695.08
585	Head Start Food Program				
	411 Head Start				
		31XX	Food Services		
			6XX Supplies and Materials		84,010.01
			<b>585 Subtotal</b>		84,010.01
586	Head Start Food Program				
	411 Head Start				
		31XX	Food Services		
			6XX Supplies and Materials		57,036.04
			<b>586 Subtotal</b>		57,036.04
637	GEAR UP				
	471 GEAR UP				
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		33,312.16
			2XX Personal Services - Employee Benefits		14,361.74
			5XX Other Purchased Services		6,613.98
			6XX Supplies and Materials		9,986.97
			<b>637 Subtotal</b>		64,274.85





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

PRC	Program	Function	Object	2017 Value	2018 Value
638	GEAR UP Summer School				
	471	GEAR UP			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		3,928.80
			2XX Personal Services - Employee Benefits		674.59
			5XX Other Purchased Services		4,129.07
			<b>638 Subtotal</b>		<b>8,732.46</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>3,376,986.33</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	259,169.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,375,129.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,376,986.33	(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)	257,312.97	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 Aggregate Reim/Indirects	7,221.93	96,110.33	-88,888.40
032 Medicaid	73,191.68	79,255.55	-6,063.87
068 Title I, Part A, Improving Basic Programs	11,662.95	11,662.95	0.00
158 Title II, Part A, Teacher/Principal Train/Recruit	19,705.65	19,705.18	0.47
175 Native American Children in Schools Program	38,223.09	37,930.22	292.87
176 Native American Children in Schools Program	225,575.74	225,575.74	0.00
180 Pre-School Development	73,098.47	73,654.15	-555.68
181 Preschool Development Grant	159,455.09	159,455.09	0.00
188 MPDG Native American Children in Schools	47,933.48	47,933.48	0.00
195 Title I, Part E, MT Comprehensive Literacy-Striving Readers	30,531.79	30,531.79	0.00
199 Healthy Kids,Healthy Families	50,000.00	20,784.67	29,215.33
205 Title VII, Indian Education	109,612.00	109,612.00	0.00
226 Title I, Part A, Improvement Grants	68,500.00	68,500.00	0.00
324 Title I - Schoolwide	373.35	0.00	373.35
327 Title I - Schoolwide	87,811.67	71,885.14	15,926.53
328 Title I - Schoolwide	283,223.28	283,223.28	0.00
445 Johnson O'Malley (JOM)	17,619.65	18,620.35	-1,000.70



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
446 Johnson O'Malley (JOM)	32,778.74	32,778.74	0.00
517 Head Start Wage Supplement - Tribe	75,000.00	26,556.92	48,443.08
527 Head Start	632,877.51	632,477.31	400.20
528 Head Start	505,067.01	505,067.01	0.00
537 Early Head Start	292,917.99	292,917.99	0.00
538 Early Head Start	318,695.08	318,695.08	0.00
585 Head Start Food Program	84,010.03	84,010.01	0.02
586 Head Start Food Program	57,036.04	57,036.04	0.00
637 GEAR UP	64,274.85	64,274.85	0.00
638 GEAR UP Summer School	8,732.46	8,732.46	0.00
<b>Total</b>	<b>3,375,129.53</b>	<b>3,376,986.33</b>	<b>-1,856.80</b>



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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	2017 Value	2018 Value
	1900 Other Revenue from Local Sources	15,188.24	15,045.30
	1910 Rentals	33,216.21	35,551.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,404.45	50,596.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2017 Value	2018 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	9,271.52	7,170.24
			2XX	Personal Services - Employee Benefits	760.28	595.14
			4XX	Purchased Property Services	33,481.24	35,170.97
			6XX	Supplies and Materials	13,085.45	13,407.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					56,598.49	56,343.75

Schedule Of Changes Worksheet			Fund Code 20
Beginning Fund Balance			25,153.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			50,596.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			56,343.75 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			19,407.03 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	133.88	329.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>133.88</u>	<u>329.07</u>

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

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

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					24,668.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					329.07 (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)					24,997.10 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	11,556.38	28,346.10
	1900 Other Revenue from Local Sources	1,879.71	0.00
	4820 Federal Impact Aid - Title VIII	2,299,106.88	2,909,929.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,312,542.97	2,938,276.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	99,803.19	162,431.52
			2XX Personal Services - Employee Benefits	6,129.43	1,820.32
			3XX Purchased Professional and Technical Services	0.00	376.00
			4XX Purchased Property Services	2,372.62	0.00
			5XX Other Purchased Services	39,221.04	47,687.25
			6XX Supplies and Materials	38,404.31	7,504.03
	21XX Support Services - Students				
			6XX Supplies and Materials	100.00	72.28
	222X Educational Media Services				
			1XX Personal Services - Salaries	83,154.65	69,796.36
			2XX Personal Services - Employee Benefits	67.20	0.00
			3XX Purchased Professional and Technical Services	9,997.80	7,034.50
			4XX Purchased Property Services	341.37	255.90
			5XX Other Purchased Services	5,491.84	0.00
			6XX Supplies and Materials	34,604.54	44,976.06
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	71,497.39	70,753.23
			2XX Personal Services - Employee Benefits	78.70	0.00
			3XX Purchased Professional and Technical Services	2,365.05	4,350.58
			4XX Purchased Property Services	4,180.00	1,859.46
			5XX Other Purchased Services	9,529.69	15,199.72
			6XX Supplies and Materials	170.48	563.03
			810 Dues and Fees	900.00	557.75
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	258,177.23	271,951.56
			2XX Personal Services - Employee Benefits	192.29	0.00
			3XX Purchased Professional and Technical Services	2,225.00	4,188.51
			4XX Purchased Property Services	116.69	475.00
			5XX Other Purchased Services	752.87	774.56



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2017 Value	2018 Value
			6XX Supplies and Materials	1,793.30	3,539.86
			810 Dues and Fees	690.00	680.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	159,116.46	169,652.96
			2XX Personal Services - Employee Benefits	146.84	0.00
			3XX Purchased Professional and Technical Services	20,676.66	21,539.00
			5XX Other Purchased Services	1,349.84	1,750.00
			6XX Supplies and Materials	9,139.97	11,007.14
			810 Dues and Fees	19,989.19	18,539.43
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	228,743.70	229,278.62
			2XX Personal Services - Employee Benefits	1,936.29	0.00
			3XX Purchased Professional and Technical Services	6,067.86	13,884.74
			440 Bldg & Grounds Repair and Main Services	0.00	17,273.76
			460 Bldg & Grounds Minor Construction Services	0.00	1,067.46
			4XX Purchased Property Services	110,079.95	118,802.47
			5XX Other Purchased Services	29,552.21	31,485.51
			6XX Supplies and Materials	0.00	23,841.60
			7XX Property and Equipment Acquisition	26,706.89	0.00
			8XX Other Expenditures	0.00	7,698.66
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	153,734.08	157,366.22
			2XX Personal Services - Employee Benefits	2,097.89	0.00
			3XX Purchased Professional and Technical Services	0.00	129.36
			4XX Purchased Property Services	27,776.44	39,116.31
			5XX Other Purchased Services	13,854.89	12,287.50
			6XX Supplies and Materials	34,035.94	34,940.37
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			3XX Purchased Professional and Technical Services	0.00	800.00
			7XX Property and Equipment Acquisition	0.00	11,000.00
			810 Dues and Fees	2,271.60	900.00
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			830 Special Assessments	2,485.00	0.00
			840 Principal On Debt	7,077.97	0.00
			850 Interest on Debt	469.47	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	57,259.01	51,101.61
			2XX Personal Services - Employee Benefits	451.73	196.08
			3XX Purchased Professional and Technical Services	0.00	1,300.00
			5XX Other Purchased Services	15.77	910.78
			6XX Supplies and Materials	2,128.41	606.92



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2017 Value	2018 Value
			<b>27XX Student Transportation Services</b>		
			1XX Personal Services - Salaries	1,754.01	0.00
			2XX Personal Services - Employee Benefits	64.45	0.00
			4XX Purchased Property Services	1,153.12	850.00
			5XX Other Purchased Services	15.82	0.00
			6XX Supplies and Materials	2,034.75	804.15
			<b>710 School Sponsored Extracurricular Activities</b>		
			<b>34XX Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	7,282.55	8,603.39
			2XX Personal Services - Employee Benefits	142.12	0.00
			5XX Other Purchased Services	2,467.52	2,181.36
			6XX Supplies and Materials	4,416.07	8,476.83
			810 Dues and Fees	0.00	200.50
			<b>720 School Sponsored Athletics</b>		
			<b>35XX Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	38,039.07	28,410.80
			2XX Personal Services - Employee Benefits	33.95	0.00
			4XX Purchased Property Services	0.00	1,600.00
			5XX Other Purchased Services	3,523.73	3,717.14
			6XX Supplies and Materials	12,600.62	12,419.79
			<b>860 Community Drug Free Programs</b>		
			<b>33XX Community Services</b>		
			3XX Purchased Professional and Technical Services	2,237.37	2,572.42
			<b>910 Food Services</b>		
			<b>31XX Food Services</b>		
			1XX Personal Services - Salaries	67,937.49	84,597.44
			2XX Personal Services - Employee Benefits	819.59	178.75
			4XX Purchased Property Services	2,666.04	3,302.20
			5XX Other Purchased Services	418.57	987.63
			6XX Supplies and Materials	74,357.26	87,067.61
			810 Dues and Fees	0.00	753.29
			<b>999 Undistributed</b>		
			<b>61XX Operating Transfers to Other Funds</b>		
			910 Operating Transfers to Other Funds	0.00	143,672.50
			<b>9999 Undistributed</b>		
			892 Material Prior Period Expenditure Adjustments	23,779.23	51.45
			971 Residual Equity Transfers Out	144,047.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,979,311.57</b>	<b>2,083,771.23</b>



# Trustees' Financial Summary

**FY2017-18**

Submit ID:

**21 Hill County**

**1207 Rocky Boy Elem**

## Schedule Of Changes Worksheet

**Fund Code 26**

Beginning Fund Balance					5,666,975.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,938,276.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,083,771.23	(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	800.00	Less Last Year	800.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,521,479.91	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	273.53	674.45
	3281 State Technology Aid	2,673.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,947.35	674.45

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

PRC	Program	Function	Object	2017 Value	2018 Value
031	Mircosoft settlement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	1,375.00
	258X Admin. Tech. - Technology Coordinator				
		6XX Supplies and Materials		4,554.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,554.60	1,375.00

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	52,527.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	674.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,375.00	(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)	51,826.89	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	5.18	12.92
	1925 Innovative Education Payment	55.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		61.01	12.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2017 Value	2018 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						1,049.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,062.72 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	263.26	1,969.21
	5300 Operating Transfers from Other Funds	0.00	143,672.50
	9710 Residual Equity Transfers In	144,047.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>144,310.76</b>	<b>145,641.71</b>

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

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	110,000.00	115,000.00
			850 Interest on Debt	30,285.00	27,610.00
			860 Agent Fees/Issuance Costs	15.00	2,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>140,300.00</b>	<b>145,110.00</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	279,689.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,641.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,110.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	280,221.53	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	28.98	70.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28.98	70.34

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

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

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	5,330.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.34	(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)	5,401.11	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 76 - Instructional Materials Ctr Internal Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 76

PRC	Revenue	2017 Value	2018 Value
	1970 Services Provided Other Funds	88,193.18	35,731.28
	6100 Material Prior Period Revenue Adjustments	5,325.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		93,518.18	35,731.28

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 76

PRC	Program	Function	Object	2017 Value	2018 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	41,714.41	38,292.87
			2XX Personal Services - Employee Benefits	6,719.94	6,275.75
			4XX Purchased Property Services	8,796.00	9,236.00
			5XX Other Purchased Services	87.57	50.00
			6XX Supplies and Materials	10,961.74	18,383.97
			7XX Property and Equipment Acquisition	3,915.00	3,913.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				72,194.66	76,151.59

#### Schedule Of Changes Worksheet

Fund Code 76

Beginning Fund Balance	68,132.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,731.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,151.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,712.22	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2017 Value	2018 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	146,294.78	128,371.52
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,352,996.67	2,414,118.69
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	45,501.32	11,392.94
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,620.08	1,900.00
XX	XXX 26XX 41X	Energy Utility Services	117,444.57	133,392.93
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	11,000.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



# Trustees' Financial Summary

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**1207 Rocky Boy Elem**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	61,301.86
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	61,301.86

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	20,555.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	88,314.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	191,647.80
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

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

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

**Percentage of Special Ed Funding FY2020 Maximum Budget: 96%**



# Trustees' Financial Summary

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**1207 Rocky Boy Elem**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	128,376.50	0.00	0.00	0.00	51,101.61
280	1XXX	2XX	116.00	0.00	0.00	0.00	196.08
280	1XXX	3XX	0.00	0.00	0.00	0.00	1,300.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	300.00	0.00	0.00	0.00	910.78
280	1XXX	6XX	1,956.91	0.00	0.00	0.00	606.92
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,783.00	0.00	0.00	0.00	0.00
<b>Totals</b>			137,532.41	0.00	0.00	0.00	54,115.39

191,647.80

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

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





# Trustees' Financial Summary

**FY2017-18**

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**1207 Rocky Boy Elem**

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

<b>Business</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery and Equipment	68,197.00	0.00	0.00	0.00	68,197.00
Totals at Historical Cost	68,197.00	0.00	0.00	0.00	68,197.00
Depreciation					
Machinery and Equipment Accum	47,352.00	0.00	0.00	0.00	47,352.00
Total Accumulated Depreciation	47,352.00	0.00	0.00	0.00	47,352.00
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	20,845.00	0.00	0.00	0.00	20,845.00
<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	28,422.00	0.00	0.00	0.00	28,422.00
Buildings	7,955,460.00	0.00	0.00	0.00	7,955,460.00
Machinery and Equipment	728,339.00	0.00	0.00	0.00	728,339.00
Construction in Progress	856,590.00	0.00	0.00	0.00	856,590.00
Totals at Historical Cost	9,568,811.00	0.00	0.00	0.00	9,568,811.00
Depreciation					
Improvement Accum	4,713.00	0.00	0.00	0.00	4,713.00
Building Accum	3,673,620.00	0.00	0.00	0.00	3,673,620.00
Machinery and Equipment Accum	464,225.00	0.00	0.00	0.00	464,225.00
Total Accumulated Depreciation	4,142,558.00	0.00	0.00	0.00	4,142,558.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,426,253.00	0.00	0.00	0.00	5,426,253.00

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

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

\*\*\* Has comments.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2017	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2018) [a+b-c-d]	(f) Current Portion Due FY2019	(g) Long-Term Portion Due FY2020
<b>Business Activities</b>							
Compensated Absences	8,704.00	0.00	0.00	0.00	8,704.00	0.00	0.00
Total Business Activity							
Non-bond Long-Term Liabilities	8,704.00	0.00	0.00	0.00	8,704.00	0.00	0.00
<b>Governmental Activities *</b>							
Compensated Absences	307,036.00	0.00	0.00	0.00	307,036.00	0.00	0.00
Other Post Employment Benefits	125,538.00	0.00	0.00	0.00	125,538.00	0.00	0.00
Other	155,000.00	0.00	0.00	0.00	155,000.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	587,574.00	0.00	0.00	0.00	587,574.00	0.00	0.00
<b>Bond(s)</b>							
05/25/2011	1,015,000.00	0.00	115,000.00	0.00	900,000.00	115,000.00	785,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,015,000.00	0.00	115,000.00	0.00	900,000.00	115,000.00	785,000.00

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

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



# Trustees' Financial Summary

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## Net Pension Liability FY2018

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	2,377,148.96	390,671.04	0.00	2,767,820.00
Net Pension - TRS	4,190,018.32	0.00	476,327.32	3,713,691.00