



Trustees' Financial Summary

FY2016-17

Submit ID: 0259-94131189

14 Fergus County

0259 Fergus H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Rebekah Rhoades

Phone #:

(406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees:

Phil Koterba

(Signature)

(Date)

County Superintendant

Rhonda Long

(Signature)

(Date)

Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY17 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#
106	Fergus High Donations	LOCAL	2009	
108	FHS Activities Major Donations	LOCAL		
109	FHS Memorial Donations	LOCAL		
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
129	Flex Forfeitures	LOCAL		
147	High School Band Rental	LOCAL		
201	General Fund	LOCAL	Multi-District Agree	
221	Curriculum	LOCAL	Multi-District Agree	
252	Classified Council	LOCAL	2009	
262	Maintenance	LOCAL	Multi-District Agree	
281	Alweis Scholarship	LOCAL	281	
324	Graduation Matters Grant	STATE	LOCAL	
327	Advancing Agriculture Education Program	STATE	2012	NA
365	Indian Ed for All	STATE	2009	
390	Career and Technical Ed	STATE	2009	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
456	IDEA Part B	FEDERAL	2012	84.027
471	ACT Plus Writing Grant	FEDERAL		
472	Construction Academy	LOCAL		
566	Moodie Donation	LOCAL	2013	
632	Medicaid Pre-Employment Transition Services	FEDERAL		
633	District Reimbursements	LOCAL	2009	
824	EOCM	LOCAL	824	



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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)	333,280.56	93,923.75	137,455.76	
02	Taxes Receivable - Real and Personal (120-149)	24,207.81	3,094.12	1,386.68	
03	Taxes Receivable - Protested (150-159)	2,680.76	341.08	162.11	
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	360,169.13	97,358.95	139,004.55	
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)	26,888.57	3,435.20	1,548.79	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	333,280.56	93,923.75	137,455.76	
52	TOTAL FUND BALANCE/EQUITY	333,280.56	93,923.75	137,455.76	
53	TOTAL LIABILITIES AND FUND BALANCE	360,169.13	97,358.95	139,004.55	



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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)	(451.55)	70,011.65	172,483.58	37,463.03
02	Taxes Receivable - Real and Personal (120-149)	1,191.56			2,068.60
03	Taxes Receivable - Protested (150-159)	134.13			230.94
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,105.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			2,072.70	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	874.14	70,011.65	180,661.28	39,762.57
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)	1,325.69			2,299.54
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(451.55)	70,011.65	180,661.28	37,463.03
52	TOTAL FUND BALANCE/EQUITY	(451.55)	70,011.65	180,661.28	37,463.03
53	TOTAL LIABILITIES AND FUND BALANCE	874.14	70,011.65	180,661.28	39,762.57



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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)	16,344.56		9,798.24	26,353.54
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)	6,390.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,734.56		9,798.24	26,353.54
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	22,734.56		9,798.24	26,353.54
52	TOTAL FUND BALANCE/EQUITY	22,734.56		9,798.24	26,353.54
53	TOTAL LIABILITIES AND FUND BALANCE	22,734.56		9,798.24	26,353.54



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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)	170,220.69			
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	170,220.69			
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	170,220.69			
52	TOTAL FUND BALANCE/EQUITY	170,220.69			
53	TOTAL LIABILITIES AND FUND BALANCE	170,220.69			



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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)	147,739.92	163,750.02		
02	Taxes Receivable - Real and Personal (120-149)	1,394.02			
03	Taxes Receivable - Protested (150-159)	154.67			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	149,288.61	163,750.02		
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)	1,548.69			
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	147,739.92	163,750.02		
52	TOTAL FUND BALANCE/EQUITY	147,739.92	163,750.02		
53	TOTAL LIABILITIES AND FUND BALANCE	149,288.61	163,750.02		



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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)	72,001.14	802,633.45		
02	Taxes Receivable - Real and Personal (120-149)		2,373.73		
03	Taxes Receivable - Protested (150-159)		267.05		
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	72,001.14	805,274.23		
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)		2,640.78		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		330,357.69		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	72,001.14	472,275.76		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	72,001.14	802,633.45		
53	TOTAL LIABILITIES AND FUND BALANCE	72,001.14	805,274.23		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	106,710.77	564,252.96	127,537.65	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5,380.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	112,090.77	564,252.96	127,537.65	
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	112,090.77	564,252.96	127,537.65	
52	TOTAL FUND BALANCE/EQUITY	112,090.77	564,252.96	127,537.65	
53	TOTAL LIABILITIES AND FUND BALANCE	112,090.77	564,252.96	127,537.65	



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Balance Sheet

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



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	952,960.03	874,956.55
1112	District Levy - Personal Property	28,711.40	38,041.27
1114	District Levy - Pers Prop/Mobile Homes	15,512.50	8,755.65
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,654.41	6,121.68
1190	Penalties and Interest on Taxes	3,344.47	2,895.06
1510	Interest Earnings	2,538.27	2,567.12
3110	Direct State Aid	1,239,354.21	1,295,237.03
3111	Quality Educator	94,825.09	96,023.87
3112	At Risk Student	7,449.85	7,309.84
3113	Indian Education For All	7,579.44	8,011.25
3114	American Indian Achievement Gap	1,845.00	2,299.00
3115	State Spec Ed Allowable Cost Pymt to Districts	95,357.33	99,163.56
3116	Data For Achievement	7,260.00	7,675.72
3118	Natural Resource Development	13,813.39	23,445.06
3120	State Guaranteed Tax Base Aid	526,043.25	562,389.66
3444	State School Block Grant	201,567.33	201,567.33
3460	Montana Oil and Gas Tax	0.00	557.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,204,815.97	3,237,017.54

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	789,198.88	863,332.14
			2XX Personal Services - Employee Benefits	127,429.82	146,483.15
			3XX Purchased Professional and Technical Services	3,099.79	2,512.50
			4XX Purchased Property Services	11,602.08	11,291.74
			5XX Other Purchased Services	3,904.78	3,484.00
			6XX Supplies and Materials	28,418.39	43,844.49
			7XX Property and Equipment Acquisition	9,298.00	0.00
			810 Dues and Fees	15.84	15.84
21XX Support Services - Students					
			1XX Personal Services - Salaries	80,980.99	78,181.45
			2XX Personal Services - Employee Benefits	7,659.67	7,231.91
			3XX Purchased Professional and Technical Services	750.00	17,741.37
			5XX Other Purchased Services	3,225.01	3,268.80
			6XX Supplies and Materials	1,529.32	2,482.62



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2016 Value	2017 Value	
		221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	22,073.50	22,514.88	
		2XX	Personal Services - Employee Benefits	3,876.57	4,196.37	
		3XX	Purchased Professional and Technical Services	264.00	530.00	
		4XX	Purchased Property Services	234.93	460.66	
		5XX	Other Purchased Services	583.09	1,107.94	
		6XX	Supplies and Materials	1,218.56	1,677.83	
		810	Dues and Fees	202.62	199.32	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	55,359.88	66,753.89	
		2XX	Personal Services - Employee Benefits	3,216.05	12,934.00	
		4XX	Purchased Property Services	1,099.49	952.42	
		5XX	Other Purchased Services	110.00	1,664.02	
		6XX	Supplies and Materials	8,936.27	7,879.28	
		810	Dues and Fees	42.00	55.00	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	36,371.56	44,166.71	
		2XX	Personal Services - Employee Benefits	7,165.86	7,952.89	
		3XX	Purchased Professional and Technical Services	3,764.57	6,383.63	
		5XX	Other Purchased Services	9,067.26	9,255.54	
		6XX	Supplies and Materials	1,177.44	915.43	
		810	Dues and Fees	2,660.13	2,674.32	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	292,752.49	251,541.94	
		2XX	Personal Services - Employee Benefits	62,070.31	66,335.03	
		3XX	Purchased Professional and Technical Services	0.00	75.00	
		4XX	Purchased Property Services	42.47	72.95	
		5XX	Other Purchased Services	4,876.58	4,430.19	
		6XX	Supplies and Materials	1,815.80	3,906.32	
		810	Dues and Fees	1,755.00	2,490.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	103,680.19	103,270.35	
		2XX	Personal Services - Employee Benefits	25,629.09	28,213.30	
		3XX	Purchased Professional and Technical Services	9,453.24	7,845.05	
		4XX	Purchased Property Services	4,948.13	4,579.90	
		5XX	Other Purchased Services	3,524.82	5,590.89	
		6XX	Supplies and Materials	7,237.22	4,462.83	
		7XX	Property and Equipment Acquisition	0.00	4,784.67	
		810	Dues and Fees	353.85	823.72	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	204,234.80	193,641.02	
		2XX	Personal Services - Employee Benefits	67,726.63	52,457.27	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2016 Value	2017 Value	
			3XX Purchased Professional and Technical Services	4,146.61	1,303.98	
			4XX Purchased Property Services	225,354.39	267,393.61	
			5XX Other Purchased Services	12,258.18	37,973.20	
			6XX Supplies and Materials	38,148.98	40,930.33	
			7XX Property and Equipment Acquisition	0.00	5,856.11	
			810 Dues and Fees	426.00	1,479.00	
			27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	1,009.09	0.00	
			4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	7,300.00	6,903.00	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	169,915.01	189,749.12	
			2XX Personal Services - Employee Benefits	19,277.24	28,883.05	
			5XX Other Purchased Services	824.80	858.06	
			6XX Supplies and Materials	2,954.85	3,066.41	
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	287.70	0.00	
			2XX Personal Services - Employee Benefits	16.15	0.00	
			62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	11,119.42	11,524.63	
			316 Data For Achievement			
			25XX Support Services - Business			
			6XX Supplies and Materials	4,424.97	4,575.81	
			365 Indian Education for All - OTO & Ongoing			
			1XXX Instruction			
			1XX Personal Services - Salaries	3,863.28	4,054.34	
			2XX Personal Services - Employee Benefits	665.86	932.43	
			6XX Supplies and Materials	419.00	419.00	
			222X Educational Media Services			
			1XX Personal Services - Salaries	5,013.20	6,169.18	
			2XX Personal Services - Employee Benefits	37.43	1,071.35	
			390 State Career & Technical Ed Entitlement - Undistributed			
			1XXX Instruction			
			1XX Personal Services - Salaries	189,110.16	199,182.13	
			2XX Personal Services - Employee Benefits	31,379.50	26,291.43	
			4XX Purchased Property Services	1,534.28	2,794.50	
			5XX Other Purchased Services	172.15	1,279.77	
			6XX Supplies and Materials	17,738.63	22,301.90	
			7XX Property and Equipment Acquisition	0.00	1,446.07	
			810 Dues and Fees	0.00	118.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2016 Value	2017 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	38,719.43	39,675.95	
			2XX Personal Services - Employee Benefits	5,091.53	5,187.46	
			5XX Other Purchased Services	184.00	45.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	298.19	1,473.20	
			2XX Personal Services - Employee Benefits	15.89	91.41	
			3XX Purchased Professional and Technical Services	112.50	1,184.00	
			4XX Purchased Property Services	6,366.42	452.79	
			5XX Other Purchased Services	2,533.00	2,542.92	
			6XX Supplies and Materials	21,010.58	28,600.57	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	122,333.69	125,487.25	
			2XX Personal Services - Employee Benefits	14,593.01	15,830.69	
			3XX Purchased Professional and Technical Services	159.89	278.35	
			4XX Purchased Property Services	5,056.58	5,056.58	
			5XX Other Purchased Services	799.47	909.35	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	29,514.55	18,659.92	
			2XX Personal Services - Employee Benefits	1,936.03	1,338.74	
			5XX Other Purchased Services	192.39	192.39	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	164,197.48	22,241.83	
910	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			6XX Supplies and Materials	8,937.76	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,184,086.24</u>	<u>3,242,469.38</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						338,732.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,237,017.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,242,469.38 (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)						333,280.56 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	138,780.64	114,076.17
1112	District Levy - Personal Property	3,942.82	4,902.57
1114	District Levy - Pers Prop/Mobile Homes	1,759.17	1,188.93
1190	Penalties and Interest on Taxes	366.86	358.17
1510	Interest Earnings	1,566.80	684.30
1900	Other Revenue from Local Sources	8.00	0.00
2220	County On-Schedule Trans Reimb	25,324.96	24,224.74
3210	State On-Schedule Trans Reimb	25,324.97	24,224.75
3444	State School Block Grant	17,052.97	17,052.97
3445	State Combined Fund School Block Grant	22,405.47	27,405.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		236,532.66	214,118.07

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	5,105.77	7,035.96
			2XX Personal Services - Employee Benefits	990.89	1,038.79
25XX Support Services - Business					
			1XX Personal Services - Salaries	11,700.97	12,363.82
			2XX Personal Services - Employee Benefits	2,889.42	3,097.30
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	8,624.46	8,549.20
			5XX Other Purchased Services	1,780.50	2,019.87
27XX Student Transportation Services					
			1XX Personal Services - Salaries	96,465.83	105,651.59
			2XX Personal Services - Employee Benefits	21,828.69	25,834.62
			3XX Purchased Professional and Technical Services	1,484.75	1,831.31
			4XX Purchased Property Services	1,384.63	1,181.81
			5XX Other Purchased Services	4,962.33	5,596.45
			6XX Supplies and Materials	19,133.77	29,903.20
			7XX Property and Equipment Acquisition	17,782.44	1,702.47
			810 Dues and Fees	0.00	7.31
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	210,008.93	4,525.62
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	14,013.02	15,101.36



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2016 Value	2017 Value
			2XX Personal Services - Employee Benefits		3,441.66	3,661.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>421,598.06</u>	<u>229,102.22</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance						108,907.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						214,118.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						229,102.22 (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)						93,923.75 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	41,916.43	54,450.45
1112	District Levy - Personal Property	1,285.81	2,094.78
1114	District Levy - Pers Prop/Mobile Homes	736.07	477.49
1190	Penalties and Interest on Taxes	146.14	134.75
1510	Interest Earnings	746.67	997.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		44,831.12	58,154.78

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

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	54,763.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	54,763.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	134,063.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,154.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,763.00	(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)	137,455.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	39,920.39	45,841.23
1112	District Levy - Personal Property	1,143.00	1,809.00
1114	District Levy - Pers Prop/Mobile Homes	520.90	419.48
1190	Penalties and Interest on Taxes	106.11	122.31
1510	Interest Earnings	5.21	0.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,695.61	48,192.20

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

PRC	Program	Function	Object	2016 Value	2017 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	28,116.78	29,412.67
			2XX Personal Services - Employee Benefits	7,035.03	9,968.64
			5XX Other Purchased Services	8,670.00	9,480.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,821.81	48,861.31

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					217.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,192.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,861.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-451.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2016 Value	2017 Value
	1510 Interest Earnings		696.14	616.23
	2240 County Retirement Distribution		413,930.60	448,513.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			414,626.74	449,130.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	134,726.50	162,225.49
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	16,209.75	13,622.64
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	3,592.54	3,684.28
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	9,024.23	10,467.46
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,977.97	17,714.01
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	72,671.62	40,327.33
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	30,612.59	31,924.68
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	31,402.97	29,692.60
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	14,468.68	15,408.84
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	30,868.85	33,871.70
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,217.33	2,367.34
	324 Graduation Matters Montana				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	43.14	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	628.82	647.10
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	828.09	971.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2016 Value	2017 Value
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,309.25	8,785.65
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,575.51	7,891.68
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,723.27	8,219.30
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,065.64	10,236.03
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	329.12	2,034.60
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,736.22	7,791.29
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,388.68	1,785.55
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	345.24	657.67
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,562.08	1,321.82
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,862.61	6,147.13
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	47.26	138.86
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	16,935.39	16,871.61
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	3,936.25	4,213.55
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,545.30	2,360.01
911					
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	23,000.00	0.00



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	447,634.90	441,379.72
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance		62,261.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		449,130.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		441,379.72	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
			0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		70,011.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Revenue	2017 Value
106	Fergus High Donations	
1900	Other Revenue from Local Sources	929.17
1920	Contributions/Donations from Private Sources	82.50
5200	Sale or Compensation for Loss of Assets	4,888.02
108	FHS Activities Major Donations	
1920	Contributions/Donations from Private Sources	125,625.00
327	Advancing Agriculture Education Program	
3270	State - Advancing Agriculture Education	2,000.00
390	Career and Technical Ed	
3900	State Career & Technical Ed Entitlement	18,540.00
451	Vo Ed Carl Perkins Basic Grant	
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	18,129.00
456	IDEA Part B	
5700	Resources Transferred from Other School Districts or Cooperatives	58,500.00
471	ACT Plus Writing Grant	
4710	GEAR UP	325.00
632	Medicaid Pre-Employment Transition Services	
4740	Pre-Employment Transition Services (DPHHS)	34,062.50
633	District Reimbursements	
1900	Other Revenue from Local Sources	304.02
3357	Montana Administrative Claiming Reimbursement	16,827.78
5200	Sale or Compensation for Loss of Assets	212.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		280,425.97

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

PRC	Program	Function	Object	2016 Value	2017 Value
106	Fergus High Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		29.35
	25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services		575.00
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		324.70
			106 Subtotal		929.05
108	FHS Activities Major Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition		118,250.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2016 Value	2017 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX	Supplies and Materials		2,019.58
			7XX	Property and Equipment Acquisition		5,150.00
				108 Subtotal		<u>125,419.58</u>
129	Flex Forfeitures					
	1XX	Regular Education Programs - Elementary/Secondary				
		25XX	Support Services - Business			
			6XX	Supplies and Materials		328.35
				129 Subtotal		<u>328.35</u>
252	Classified Council					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		274.00
				252 Subtotal		<u>274.00</u>
365	Indian Ed for All					
	365	Indian Education for All - OTO & Ongoing				
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services		572.25
				365 Subtotal		<u>572.25</u>
390	Career and Technical Ed					
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		36.00
			2XX	Personal Services - Employee Benefits		9.14
			4XX	Purchased Property Services		468.50
			5XX	Other Purchased Services		5,342.78
			6XX	Supplies and Materials		680.30
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			5XX	Other Purchased Services		1,503.03
			6XX	Supplies and Materials		1,363.15
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			5XX	Other Purchased Services		2,855.79
			6XX	Supplies and Materials		7,359.72
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			5XX	Other Purchased Services		2,418.79
			6XX	Supplies and Materials		3,105.39
				390 Subtotal		<u>25,142.59</u>



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

PRC	Program	Function	Object	2016 Value	2017 Value
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		7,708.61
			6XX Supplies and Materials		5,623.54
			7XX Property and Equipment Acquisition		4,301.85
			810 Dues and Fees		495.00
			451 Subtotal		18,129.00
456	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
			1XX Personal Services - Salaries		39,406.25
			2XX Personal Services - Employee Benefits		19,093.75
			456 Subtotal		58,500.00
471	ACT Plus Writing Grant				
	471 GEAR UP				
	1XXX Instruction				
			1XX Personal Services - Salaries		155.55
			2XX Personal Services - Employee Benefits		19.62
			6XX Supplies and Materials		149.83
			471 Subtotal		325.00
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,000.00
			566 Subtotal		2,000.00
632	Medicaid Pre-Employment Transition Services				
	474 Pre-Employment Transition Services (DPHHS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		26,884.43
			2XX Personal Services - Employee Benefits		8,464.65
			632 Subtotal		35,349.08
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		396.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries		5,308.56
			2XX Personal Services - Employee Benefits		49.08



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

PRC	Program	Function	Object	2016 Value	2017 Value
	23XX Support Services - General Administration				
		6XX	Supplies and Materials		522.22
		633 Subtotal			<u>6,275.86</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>273,244.76</u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					173,480.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					280,425.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					273,244.76 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					180,661.28 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	5,899.69	929.05	4,970.64
108 FHS Activities Major Donations	125,625.00	125,419.58	205.42
129 Flex Forfeitures	0.00	328.35	-328.35
252 Classified Council	0.00	274.00	-274.00
327 Advancing Agriculture Education Program	2,000.00	0.00	2,000.00
365 Indian Ed for All	0.00	572.25	-572.25
390 Career and Technical Ed	18,540.00	25,142.59	-6,602.59
451 Vo Ed Carl Perkins Basic Grant	18,129.00	18,129.00	0.00
456 IDEA Part B	58,500.00	58,500.00	0.00
471 ACT Plus Writing Grant	325.00	325.00	0.00
566 Moodie Donation	0.00	2,000.00	-2,000.00
632 Medicaid Pre-Employment Transition Services	34,062.50	35,349.08	-1,286.58
633 District Reimbursements	17,344.78	6,275.86	11,068.92
Total	<u>280,425.97</u>	<u>273,244.76</u>	<u>7,181.21</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	67,741.56	76,655.05
1112	District Levy - Personal Property	2,067.61	3,146.38
1114	District Levy - Pers Prop/Mobile Homes	1,191.08	703.12
1190	Penalties and Interest on Taxes	259.46	230.74
1340	Fees for Adult Education	31,034.50	19,557.00
1510	Interest Earnings	369.64	316.46
1900	Other Revenue from Local Sources	265.00	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		102,928.85	100,858.75

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

PRC	Program	Function	Object	2016 Value	2017 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	2,061.77	12,617.70
			2XX Personal Services - Employee Benefits	120.79	89.33
			3XX Purchased Professional and Technical Services	7,061.00	6,379.50
			5XX Other Purchased Services	195.00	549.32
			6XX Supplies and Materials	10,239.54	5,466.35
221X Improvement of Instruction Services					
			5XX Other Purchased Services	0.00	370.20
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	38,641.40	45,943.59
			2XX Personal Services - Employee Benefits	9,350.33	13,507.09
			4XX Purchased Property Services	234.70	177.80
			5XX Other Purchased Services	1,986.04	3,016.06
			6XX Supplies and Materials	314.99	0.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	11,531.94	12,075.62
			2XX Personal Services - Employee Benefits	3,302.60	3,544.00
			6XX Supplies and Materials	76.26	0.00
26XX Operation and Maintenance of Plant Services					
			5XX Other Purchased Services	1,479.41	654.29
650 Adult Basic Education/GED Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	2,199.31	4,176.82
			2XX Personal Services - Employee Benefits	606.56	1,384.08
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	9,455.79	7,958.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17	
PRC	Program	Function	Object	2016 Value	2017 Value
			2XX Personal Services - Employee Benefits	2,840.73	2,543.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>101,698.16</u>	<u>120,453.63</u>

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						57,057.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,858.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						120,453.63 (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)						37,463.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2016 Value	2017 Value
	1311 Driver's Education Fees		19,815.00	18,515.00
	1510 Interest Earnings		99.06	142.73
	3260 State Driver's Education Reimbursement		9,270.00	6,390.00
	6100 Material Prior Period Revenue Adjustments		-0.05	1,478.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			29,184.01	26,526.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	22,691.95	18,468.05
			2XX Personal Services - Employee Benefits	2,621.27	3,153.91
			3XX Purchased Professional and Technical Services	130.65	247.65
			4XX Purchased Property Services	28.49	549.13
			5XX Other Purchased Services	734.72	1,013.95
			6XX Supplies and Materials	192.99	178.98
	24XX Support Services - School Administration				
			5XX Other Purchased Services	667.89	847.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,067.96	24,459.05

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					20,667.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,526.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,459.05 (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)					22,734.56 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	68.45	63.97
	1910 Rentals	14,803.50	14,238.60
147	High School Band Rental		
	1910 Rentals	315.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,186.95	14,302.57

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

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	1,261.75	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	4,407.15	4,542.13
			2XX Personal Services - Employee Benefits	698.99	770.35
			3XX Purchased Professional and Technical Services	2,714.02	2,896.90
			4XX Purchased Property Services	1,193.82	1,134.58
			6XX Supplies and Materials	2,033.48	3,811.01
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	1,500.00	0.00
147	High School Band Rental				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	1,055.00
			5XX Other Purchased Services	0.00	27.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,809.21	14,237.69



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Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						9,733.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,302.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,237.69 (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)						9,798.24 (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	2016 Value	2017 Value
	1510 Interest Earnings	181.39	209.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>181.39</u>	<u>209.22</u>

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

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

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					26,144.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					209.22	(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)					26,353.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	1,171.63	1,351.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,171.63</u>	<u>1,351.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

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

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					168,869.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,351.31	(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)					170,220.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	52,740.91	51,149.93
1112	District Levy - Personal Property	1,574.02	2,167.48
1114	District Levy - Pers Prop/Mobile Homes	843.49	497.30
1190	Penalties and Interest on Taxes	180.83	160.77
1510	Interest Earnings	861.19	1,121.72
3281	State Technology Aid	2,769.83	2,840.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,970.27	57,937.81

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
			3XX Purchased Professional and Technical Services	3,912.48	6,155.54
			4XX Purchased Property Services	0.00	67.00
			5XX Other Purchased Services	696.25	2,851.14
			6XX Supplies and Materials	36,090.39	17,130.34
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	3,521.83	5,013.50
			4XX Purchased Property Services	24.15	7.85
			5XX Other Purchased Services	1,296.98	1,013.15
			6XX Supplies and Materials	1,937.32	10,347.15
			7XX Property and Equipment Acquisition	0.00	2,697.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				47,479.40	45,283.17

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	135,085.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,937.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,283.17	(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)	147,739.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2016 Value	2017 Value
	1510 Interest Earnings		1,110.16	1,291.42
	1900 Other Revenue from Local Sources		1,200.00	1,200.00
	3445 State Combined Fund School Block Grant		12,000.00	7,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			14,310.16	9,491.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,000.00	6,000.00
			2XX Personal Services - Employee Benefits	5,500.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,500.00	7,000.00

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						161,258.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,491.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,000.00	(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)						163,750.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	495.60	571.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>495.60</u>	<u>571.57</u>

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

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

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					71,429.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					571.57	(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)					72,001.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	3,954.14	90,852.51
1112	District Levy - Personal Property	461.03	3,060.53
1114	District Levy - Pers Prop/Mobile Homes	865.00	547.98
1190	Penalties and Interest on Taxes	200.07	194.47
1510	Interest Earnings	6,979.62	6,493.57
6100	Material Prior Period Revenue Adjustments	0.00	1,050.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,459.86</u>	<u>102,199.06</u>

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

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	220,268.75	422,781.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>220,268.75</u>	<u>422,781.02</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	866,055.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,199.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	422,781.02	(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	330,357.69	
Less Last Year	73,198.00	(4b)
	257,159.69	
	257,159.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	802,633.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	702.16	839.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>702.16</u>	<u>839.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

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

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance					111,251.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					839.49	(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)					112,090.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	2,374.39	3,280.60
128	County Schools Technology Services		
	5700 Resources Transferred from Other School Districts or Cooperatives	127,370.45	155,850.07
201	General Fund		
	1900 Other Revenue from Local Sources	0.00	175.00
	5300 Operating Transfers from Other Funds	102,509.04	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	58,027.50	0.00
221	Curriculum		
	5300 Operating Transfers from Other Funds	8,187.00	22,241.83
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	90,976.66
262	Maintenance		
	5300 Operating Transfers from Other Funds	53,501.44	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	39,055.77	0.00
472	Construction Academy		
	1900 Other Revenue from Local Sources	200.00	1,955.00
	1920 Contributions/Donations from Private Sources	270.78	0.00
	5200 Sale or Compensation for Loss of Assets	123,693.66	166,506.48
824	EOCM		
	1920 Contributions/Donations from Private Sources	30,000.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		545,190.03	470,985.64

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

PRC	Program	Function	Object	2016 Value	2017 Value
128	County Schools Technology Services				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	80,992.25	93,269.42
			2XX Personal Services - Employee Benefits	19,657.19	27,326.85
			3XX Purchased Professional and Technical Services	3,073.96	2,541.80
			5XX Other Purchased Services	4,570.75	4,492.62
			6XX Supplies and Materials	10,916.68	1,412.48
			8XX Other Expenditures	400.00	750.00
201	General Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	48,699.00	0.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	15,880.49	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2016 Value	2017 Value	
			5XX Other Purchased Services	41,000.00	0.00	
	910 Food Services					
		31XX Food Services				
			6XX Supplies and Materials	0.00	2,526.98	
210						
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	17,886.77	0.00	
			5XX Other Purchased Services	2,470.11	0.00	
		27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	2,805.14	0.00	
			4XX Purchased Property Services	6,150.22	0.00	
			5XX Other Purchased Services	5,731.42	0.00	
			6XX Supplies and Materials	4,919.50	0.00	
221 Curriculum						
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials	59,095.44	6,965.84	
262 Maintenance						
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	27,901.81	3,358.00	
			6XX Supplies and Materials	6,156.44	9,585.00	
			7XX Property and Equipment Acquisition	0.00	84,843.19	
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	13,830.00	
472 Construction Academy						
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries	40,714.53	56,396.81	
			2XX Personal Services - Employee Benefits	819.32	933.75	
			3XX Purchased Professional and Technical Services	9,560.00	60.00	
			4XX Purchased Property Services	1,396.72	512.39	
			5XX Other Purchased Services	5,821.02	2,563.49	
			6XX Supplies and Materials	60,080.55	40,503.99	
			8XX Other Expenditures	0.00	505.00	
824 EOCM						
	8XX Community Services Programs					
		33XX Community Services				
			1XX Personal Services - Salaries	22,755.28	24,112.28	
			2XX Personal Services - Employee Benefits	6,755.53	7,711.15	
			5XX Other Purchased Services	208.04	138.91	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	506,418.16	384,339.95
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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance		477,607.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		470,985.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		384,339.95	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		564,252.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	298.59	15.91
	1XXX Revenues from Student Activities	343,075.43	315,031.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>343,374.02</u>	<u>315,047.47</u>

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

PRC	Program	Function	Object	2016 Value	2017 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	325,656.60	352,736.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>325,656.60</u>	<u>352,736.21</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					165,226.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					315,047.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					352,736.21	(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)					127,537.65	(5)



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Detail Expenditure

Fund	Account	Description	2016 Value	2017 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	129,507.98	129,977.29
XX	39X 1XXX 112	Certified Teacher Staff Salaries	189,110.16	199,182.13
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	1,076,591.37	1,181,144.42
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	40,096.49	12,283.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	518.29	584.90
XX	XXX 26XX 41X	Energy Utility Services	156,658.19	170,084.38
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	8,800.00	122,775.62
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	430,277.68	443,514.02
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	4,642.13
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	8,670.00	9,480.00
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	37,099.95
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	56,772.51
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	56,772.51

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,929.17
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	81,754.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	282,942.58
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2019 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	189,749.12	29,412.67	0.00	0.00	0.00
280	1XXX	2XX	28,883.05	9,968.64	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	858.06	9,480.00	0.00	0.00	0.00
280	1XXX	6XX	3,066.41	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,524.63	0.00	0.00	0.00	0.00
Totals			234,081.27	48,861.31	0.00	0.00	0.00

282,942.58

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY17 in TEAMS.



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	772,149.78	0.00	122,775.62	0.00	894,925.40
Buildings	6,819,531.46	0.00	88,919.11	0.00	6,908,450.57
Machinery and Equipment	1,565,462.77	220,268.75	171,651.25	62,146.76	1,895,236.01
Construction in Progress	220,268.75	-220,268.75	30,093.33	0.00	30,093.33
Totals at Historical Cost	9,738,061.21	0.00	413,439.31	62,146.76	10,089,353.76
Depreciation					
Improvement Accum	650,205.23	0.00	20,588.77	0.00	670,794.00
Building Accum	4,194,578.73	0.00	154,103.89	0.00	4,348,682.62
Machinery and Equipment Accum	1,216,655.44	0.00	92,935.32	62,146.76	1,247,444.00
Total Accumulated Depreciation	6,061,439.40	0.00	267,627.98	62,146.76	6,266,920.62
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,676,621.81	0.00	145,811.33	0.00	3,822,433.14

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

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

*** Has comments.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2016	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2017) [a+b-c-d]	(f) Current Portion Due FY2018	(g) Long-Term Portion Due FY2019
Governmental Activities *							
Compensated Absences	256,322.55	0.00	0.00	27,035.60	229,286.95	0.00	229,286.95
Other Post Employment Benefits	406,266.00	53,109.18	0.00	0.00	459,375.18	0.00	459,375.18
Other	8,000.00	23,000.00	0.00	0.00	31,000.00	0.00	31,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	670,588.55	76,109.18	0.00	27,035.60	719,662.13	0.00	719,662.13

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

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



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Net Pension Liability FY2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	754,862.27	194,519.74	0.00	949,382.01
Net Pension - TRS	2,553,808.60	112,975.52	0.00	2,666,784.12