



Trustees' Financial Summary

FY2017-18

Submit ID: 0259-13822589

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 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# |
|------------|---------------------------------------------|---------------------|-----------------------|--------------|
| 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 | |
| 412 | SRSA Grant | FEDERAL | | |
| 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 | | |
| 509 | Reimbursable from Student Activities | LOCAL | | |
| 566 | Moodie Donation | LOCAL | 2013 | |
| 612 | Building Reserve - Voted | STATE | | |
| 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) | 307,392.56 | 95,769.15 | 80,292.55 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 36,997.74 | 5,487.99 | 6,788.16 | |
| 03 | Taxes Receivable - Protested (150-159) | 270.03 | 35.62 | 21.54 | |
| 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 | 344,660.33 | 101,292.76 | 87,102.25 | |
| 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) | 37,267.77 | 5,523.61 | 6,809.70 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 46 | Non-Materialized ANB - Excess Levy | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 307,392.56 | 95,769.15 | 80,292.55 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 307,392.56 | 95,769.15 | 80,292.55 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 344,660.33 | 101,292.76 | 87,102.25 | |



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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) | 820.79 | 110,298.10 | 188,699.39 | 46,343.69 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 1,188.50 | | | 3,318.48 |
| 03 | Taxes Receivable - Protested (150-159) | 13.37 | | | 23.76 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 2,022.66 | 110,298.10 | 188,699.39 | 49,685.93 |
| 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) | 1,201.87 | | | 3,342.24 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 820.79 | 110,298.10 | 188,699.39 | 46,343.69 |
| 52 | TOTAL FUND BALANCE/EQUITY | 820.79 | 110,298.10 | 188,699.39 | 46,343.69 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 2,022.66 | 110,298.10 | 188,699.39 | 49,685.93 |



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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) | 16,190.49 | | 9,482.82 | 26,652.67 |
| 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) | 6,210.00 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 22,400.49 | | 9,482.82 | 26,652.67 |
| 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 | 22,400.49 | | 9,482.82 | 26,652.67 |
| 52 | TOTAL FUND BALANCE/EQUITY | 22,400.49 | | 9,482.82 | 26,652.67 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 22,400.49 | | 9,482.82 | 26,652.67 |



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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) | 172,152.74 | | | |
| 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 | 172,152.74 | | | |
| 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 | 172,152.74 | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 172,152.74 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 172,152.74 | | | |



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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) | 146,108.42 | 179,161.19 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 1,929.84 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 15.50 | | | |
| 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 | 148,053.76 | 179,161.19 | | |
| 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) | 1,945.34 | | | |
| 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 | 146,108.42 | 179,161.19 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 146,108.42 | 179,161.19 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 148,053.76 | 179,161.19 | | |



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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) | 72,818.37 | 521,806.38 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 3,437.59 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 28.03 | | |
| 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 | 72,818.37 | 525,272.00 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 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) | | 3,465.62 | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 72,818.37 | 521,806.38 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 72,818.37 | 521,806.38 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 72,818.37 | 525,272.00 | | |



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Balance Sheet

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



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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) | 110,558.72 | 631,329.67 | 128,968.64 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | 2,755.00 | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 113,313.72 | 631,329.67 | 128,968.64 | |
| 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 | 113,313.72 | 631,329.67 | 128,968.64 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 113,313.72 | 631,329.67 | 128,968.64 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 113,313.72 | 631,329.67 | 128,968.64 | |



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

| PRC | Revenue | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|-------------------------------------------------|---------------------|---------------------|
| 1111 | District Levy - Real Property | 874,956.55 | 989,936.08 |
| 1112 | District Levy - Personal Property | 38,041.27 | 27,707.35 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 8,755.65 | 9,819.09 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 6,121.68 | 3,418.93 |
| 1190 | Penalties and Interest on Taxes | 2,895.06 | 1,988.68 |
| 1510 | Interest Earnings | 2,567.12 | 3,933.69 |
| 3110 | Direct State Aid | 1,295,237.03 | 1,271,335.72 |
| 3111 | Quality Educator | 96,023.87 | 100,152.33 |
| 3112 | At Risk Student | 7,309.84 | 6,671.62 |
| 3113 | Indian Education For All | 8,011.25 | 7,839.12 |
| 3114 | American Indian Achievement Gap | 2,299.00 | 2,100.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 99,163.56 | 86,135.11 |
| 3116 | Data For Achievement | 7,675.72 | 0.00 |
| 3117 | State Tuition for State Placement | 0.00 | 1,394.00 |
| 3118 | Natural Resource Development | 23,445.06 | 0.00 |
| 3120 | State Guaranteed Tax Base Aid | 562,389.66 | 708,960.69 |
| 3444 | State School Block Grant | 201,567.33 | 0.00 |
| 3460 | Montana Oil and Gas Tax | 557.89 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3,237,017.54 | 3,221,392.41 |

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 | 863,332.14 | 856,987.54 |
| | | | 2XX Personal Services - Employee Benefits | 146,483.15 | 154,338.91 |
| | | | 3XX Purchased Professional and Technical Services | 2,512.50 | 2,425.00 |
| | | | 4XX Purchased Property Services | 11,291.74 | 11,790.19 |
| | | | 5XX Other Purchased Services | 3,484.00 | 5,518.06 |
| | | | 6XX Supplies and Materials | 43,844.49 | 39,667.48 |
| | | | 810 Dues and Fees | 15.84 | 0.00 |
| | | | 8XX Other Expenditures | 0.00 | 55.84 |
| 21XX Support Services - Students | | | | | |
| | | | 1XX Personal Services - Salaries | 78,181.45 | 80,703.16 |
| | | | 2XX Personal Services - Employee Benefits | 7,231.91 | 7,889.11 |
| | | | 3XX Purchased Professional and Technical Services | 17,741.37 | 18,780.48 |
| | | | 5XX Other Purchased Services | 3,268.80 | 3,996.18 |
| | | | 6XX Supplies and Materials | 2,482.62 | 2,601.36 |



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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 | |
| | | | 8XX Other Expenditures | 0.00 | 30.00 | |
| | | 221X | Improvement of Instruction Services | | | |
| | | | 1XX Personal Services - Salaries | 22,514.88 | 24,093.88 | |
| | | | 2XX Personal Services - Employee Benefits | 4,196.37 | 4,459.32 | |
| | | | 3XX Purchased Professional and Technical Services | 530.00 | 462.00 | |
| | | | 4XX Purchased Property Services | 460.66 | 235.14 | |
| | | | 5XX Other Purchased Services | 1,107.94 | 824.52 | |
| | | | 6XX Supplies and Materials | 1,677.83 | 751.00 | |
| | | | 810 Dues and Fees | 199.32 | 0.00 | |
| | | | 8XX Other Expenditures | 0.00 | 199.32 | |
| | | 222X | Educational Media Services | | | |
| | | | 1XX Personal Services - Salaries | 66,753.89 | 67,450.17 | |
| | | | 2XX Personal Services - Employee Benefits | 12,934.00 | 13,256.21 | |
| | | | 4XX Purchased Property Services | 952.42 | 0.00 | |
| | | | 5XX Other Purchased Services | 1,664.02 | 2,380.00 | |
| | | | 6XX Supplies and Materials | 7,879.28 | 7,614.70 | |
| | | | 810 Dues and Fees | 55.00 | 0.00 | |
| | | | 8XX Other Expenditures | 0.00 | 40.00 | |
| | | 23XX | Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 44,166.71 | 31,837.23 | |
| | | | 2XX Personal Services - Employee Benefits | 7,952.89 | 7,284.33 | |
| | | | 3XX Purchased Professional and Technical Services | 6,383.63 | 4,110.01 | |
| | | | 5XX Other Purchased Services | 9,255.54 | 8,335.66 | |
| | | | 6XX Supplies and Materials | 915.43 | 1,435.80 | |
| | | | 810 Dues and Fees | 2,674.32 | 0.00 | |
| | | | 8XX Other Expenditures | 0.00 | 2,802.69 | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 1XX Personal Services - Salaries | 251,541.94 | 274,184.42 | |
| | | | 2XX Personal Services - Employee Benefits | 66,335.03 | 64,162.70 | |
| | | | 3XX Purchased Professional and Technical Services | 75.00 | 0.00 | |
| | | | 4XX Purchased Property Services | 72.95 | 0.00 | |
| | | | 5XX Other Purchased Services | 4,430.19 | 5,836.96 | |
| | | | 6XX Supplies and Materials | 3,906.32 | 2,984.01 | |
| | | | 810 Dues and Fees | 2,490.00 | 0.00 | |
| | | | 8XX Other Expenditures | 0.00 | 1,880.00 | |
| | | 25XX | Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 103,270.35 | 107,088.82 | |
| | | | 2XX Personal Services - Employee Benefits | 28,213.30 | 28,036.36 | |
| | | | 3XX Purchased Professional and Technical Services | 7,845.05 | 6,966.69 | |
| | | | 4XX Purchased Property Services | 4,579.90 | 4,759.49 | |
| | | | 5XX Other Purchased Services | 5,590.89 | 5,583.56 | |
| | | | 6XX Supplies and Materials | 4,462.83 | 4,077.70 | |



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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 | |
| | | | 7XX Property and Equipment Acquisition | 4,784.67 | 0.00 | |
| | | | 810 Dues and Fees | 823.72 | 0.00 | |
| | | | 8XX Other Expenditures | 0.00 | 891.47 | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 1XX Personal Services - Salaries | 193,641.02 | 197,926.95 | |
| | | | 2XX Personal Services - Employee Benefits | 52,457.27 | 39,124.12 | |
| | | | 3XX Purchased Professional and Technical Services | 1,303.98 | 785.88 | |
| | | | 4XX Purchased Property Services | 267,393.61 | 279,446.81 | |
| | | | 5XX Other Purchased Services | 37,973.20 | 35,928.89 | |
| | | | 6XX Supplies and Materials | 40,930.33 | 32,328.36 | |
| | | | 7XX Property and Equipment Acquisition | 5,856.11 | 0.00 | |
| | | | 810 Dues and Fees | 1,479.00 | 0.00 | |
| | | | 8XX Other Expenditures | 0.00 | 224.99 | |
| | | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 6,903.00 | 14,004.35 | |
| | 280 | | Special Education - Local and State | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 189,749.12 | 147,666.11 | |
| | | | 2XX Personal Services - Employee Benefits | 28,883.05 | 17,173.02 | |
| | | | 5XX Other Purchased Services | 858.06 | 275.00 | |
| | | | 6XX Supplies and Materials | 3,066.41 | 5,029.96 | |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 11,524.63 | 11,055.77 | |
| | 316 | | Data For Achievement | | | |
| | | 25XX | Support Services - Business | | | |
| | | | 6XX Supplies and Materials | 4,575.81 | 4,442.46 | |
| | 365 | | Indian Education for All - OTO & Ongoing | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 4,054.34 | 4,487.52 | |
| | | | 2XX Personal Services - Employee Benefits | 932.43 | 978.11 | |
| | | | 6XX Supplies and Materials | 419.00 | 419.00 | |
| | | 222X | Educational Media Services | | | |
| | | | 1XX Personal Services - Salaries | 6,169.18 | 6,288.48 | |
| | | | 2XX Personal Services - Employee Benefits | 1,071.35 | 1,119.42 | |
| | 390 | | State Career & Technical Ed Entitlement - Undistributed | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 199,182.13 | 193,702.98 | |
| | | | 2XX Personal Services - Employee Benefits | 26,291.43 | 27,513.25 | |
| | | | 4XX Purchased Property Services | 2,794.50 | 1,366.42 | |
| | | | 5XX Other Purchased Services | 1,279.77 | 1,307.93 | |
| | | | 6XX Supplies and Materials | 22,301.90 | 20,432.64 | |
| | | | 7XX Property and Equipment Acquisition | 1,446.07 | 0.00 | |



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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 | |
| | | | 810 Dues and Fees | 118.00 | 0.00 | |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | | 34XX Extracurricular - Activities | | | | |
| | | | 1XX Personal Services - Salaries | 39,675.95 | 40,648.80 | |
| | | | 2XX Personal Services - Employee Benefits | 5,187.46 | 5,666.23 | |
| | | | 5XX Other Purchased Services | 45.00 | 60.00 | |
| | 720 School Sponsored Athletics | | | | | |
| | | 27XX Student Transportation Services | | | | |
| | | | 1XX Personal Services - Salaries | 1,473.20 | 1,047.60 | |
| | | | 2XX Personal Services - Employee Benefits | 91.41 | 61.35 | |
| | | | 3XX Purchased Professional and Technical Services | 1,184.00 | 1,853.00 | |
| | | | 4XX Purchased Property Services | 452.79 | 3,844.48 | |
| | | | 5XX Other Purchased Services | 2,542.92 | 2,533.00 | |
| | | | 6XX Supplies and Materials | 28,600.57 | 15,271.52 | |
| | | | 8XX Other Expenditures | 0.00 | 22.10 | |
| | | 35XX Extracurricular - Athletics | | | | |
| | | | 1XX Personal Services - Salaries | 125,487.25 | 126,724.49 | |
| | | | 2XX Personal Services - Employee Benefits | 15,830.69 | 15,904.23 | |
| | | | 3XX Purchased Professional and Technical Services | 278.35 | 1,921.52 | |
| | | | 4XX Purchased Property Services | 5,056.58 | 5,122.33 | |
| | | | 5XX Other Purchased Services | 909.35 | 1,059.82 | |
| | 910 Food Services | | | | | |
| | | 31XX Food Services | | | | |
| | | | 1XX Personal Services - Salaries | 18,659.92 | 23,483.91 | |
| | | | 2XX Personal Services - Employee Benefits | 1,338.74 | 2,528.77 | |
| | | | 5XX Other Purchased Services | 192.39 | 192.39 | |
| | 999 Undistributed | | | | | |
| | | 61XX Operating Transfers to Other Funds | | | | |
| | | | 910 Operating Transfers to Other Funds | 22,241.83 | 87,498.98 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>3,242,469.38</u> | <u>3,247,280.41</u> | |



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Schedule Of Changes Worksheet

Fund Code 01

| | | | | | | |
|------------------------------------------------------------------------------------|------|----------------|------|------|--|------------------|
| Beginning Fund Balance | | | | | | 333,280.56 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 3,221,392.41 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 3,247,280.41 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 307,392.56 (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 | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|-----------------------------------------|-------------------|-------------------|
| 1111 | District Levy - Real Property | 114,076.17 | 149,938.98 |
| 1112 | District Levy - Personal Property | 4,902.57 | 4,151.70 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 1,188.93 | 1,397.92 |
| 1190 | Penalties and Interest on Taxes | 358.17 | 279.49 |
| 1510 | Interest Earnings | 684.30 | 950.60 |
| 2220 | County On-Schedule Trans Reimb | 24,224.74 | 24,925.15 |
| 3210 | State On-Schedule Trans Reimb | 24,224.75 | 21,188.60 |
| 3444 | State School Block Grant | 17,052.97 | 17,052.97 |
| 3445 | State Combined Fund School Block Grant | 27,405.47 | 0.00 |
| 5200 | Sale or Compensation for Loss of Assets | 0.00 | 971.84 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 214,118.07 | 220,857.25 |

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 | | | | | |
| 23XX Support Services - General Administration | | | | | |
| | | | 1XX Personal Services - Salaries | 7,035.96 | 4,868.49 |
| | | | 2XX Personal Services - Employee Benefits | 1,038.79 | 858.00 |
| 25XX Support Services - Business | | | | | |
| | | | 1XX Personal Services - Salaries | 12,363.82 | 12,616.18 |
| | | | 2XX Personal Services - Employee Benefits | 3,097.30 | 3,164.25 |
| 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 4XX Purchased Property Services | 8,549.20 | 7,167.92 |
| | | | 5XX Other Purchased Services | 2,019.87 | 2,013.37 |
| 27XX Student Transportation Services | | | | | |
| | | | 1XX Personal Services - Salaries | 105,651.59 | 98,982.24 |
| | | | 2XX Personal Services - Employee Benefits | 25,834.62 | 27,014.81 |
| | | | 3XX Purchased Professional and Technical Services | 1,831.31 | 1,506.25 |
| | | | 4XX Purchased Property Services | 1,181.81 | 5,774.47 |
| | | | 5XX Other Purchased Services | 5,596.45 | 5,681.84 |
| | | | 6XX Supplies and Materials | 29,903.20 | 31,916.58 |
| | | | 7XX Property and Equipment Acquisition | 1,702.47 | 0.00 |
| | | | 810 Dues and Fees | 7.31 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | | | | | |
| | | | 7XX Property and Equipment Acquisition | 4,525.62 | 0.00 |
| 280 Special Education - Local and State | | | | | |
| 27XX Student Transportation Services | | | | | |
| | | | 1XX Personal Services - Salaries | 15,101.36 | 13,796.29 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 10 | |
|--------------------------------------------------------------------------------------------|---------|----------|-------------------------------------------|--|-------------------|-------------------|
| PRC | Program | Function | Object | | 2017 Value | 2018 Value |
| | | | 2XX Personal Services - Employee Benefits | | 3,661.54 | 3,651.16 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>229,102.22</u> | <u>219,011.85</u> |

| Schedule Of Changes Worksheet | | | | | | | Fund Code 10 | |
|------------------------------------------------------------------------------------|-----------|------|----------------|------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | | 93,923.75 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | | 220,857.25 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | | 219,011.85 | (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) | | | | | | | 95,769.15 | (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 |
|------------------------------------------------------------------------------------------|-----------------------------------------|------------------|-------------------|
| 1111 | District Levy - Real Property | 54,450.45 | 193,665.45 |
| 1112 | District Levy - Personal Property | 2,094.78 | 5,217.94 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 477.49 | 1,400.73 |
| 1190 | Penalties and Interest on Taxes | 134.75 | 248.40 |
| 1510 | Interest Earnings | 997.31 | 1,391.35 |
| 5200 | Sale or Compensation for Loss of Assets | 0.00 | 23,625.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 58,154.78 | 225,548.87 |

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 | 54,763.00 | 282,712.08 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 54,763.00 | 282,712.08 |

Schedule Of Changes Worksheet

Fund Code 11

| | | |
|------------------------------------------------------------------------------------|------------|------|
| Beginning Fund Balance | 137,455.76 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 225,548.87 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 282,712.08 | (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) | 80,292.55 | (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 |
|------------------------------------------------------------------------------------------|----------------------------------------|------------------|------------------|
| 1111 | District Levy - Real Property | 45,841.23 | 32,151.21 |
| 1112 | District Levy - Personal Property | 1,809.00 | 924.72 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 419.48 | 393.67 |
| 1190 | Penalties and Interest on Taxes | 122.31 | 81.46 |
| 1510 | Interest Earnings | 0.18 | 1.56 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 48,192.20 | 33,552.62 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--------------------------------------------------------------------------------------------|------------|--------------------------------------------|---------------------------------------|------------------|------------------|
| | 280 | Special Education - Local and State | | | |
| | | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 29,412.67 | 20,800.11 |
| | | 2XX | Personal Services - Employee Benefits | 9,968.64 | 6,900.17 |
| | | 5XX | Other Purchased Services | 9,480.00 | 4,580.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 48,861.31 | 32,280.28 |

Schedule Of Changes Worksheet Fund Code 13

| | | |
|------------------------------------------------------------------------------------|-----------|------|
| Beginning Fund Balance | -451.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 33,552.62 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 32,280.28 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 820.79 | (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 |
|------------------------------------------------------------------------------------------|-------------------------------------|-------------------|-------------------|
| | 1510 Interest Earnings | 616.23 | 1,102.95 |
| | 2240 County Retirement Distribution | 448,513.90 | 472,014.67 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 449,130.13 | 473,117.62 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|-----|------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 162,225.49 | 147,407.85 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 13,622.64 | 14,076.63 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 3,684.28 | 3,864.26 |
| | | 222X Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 10,467.46 | 10,683.87 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 17,714.01 | 5,991.49 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 40,327.33 | 42,786.70 |
| | | 25XX Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 31,924.68 | 35,753.66 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 29,692.60 | 31,654.86 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 15,408.84 | 14,796.40 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 33,871.70 | 33,900.64 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,367.34 | 2,175.55 |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 647.10 | 719.10 |
| | | 222X Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 971.50 | 998.46 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 31,845.79 |



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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 | |
| | 391 State Career & Technical Ed Entitlement - Agriculture | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 2XX Personal Services - Employee Benefits | 8,785.65 | 0.00 | |
| | 392 State Career & Technical Ed Entitlement - Business | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 2XX Personal Services - Employee Benefits | 7,891.68 | 0.00 | |
| | 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 2XX Personal Services - Employee Benefits | 8,219.30 | 0.00 | |
| | 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 2XX Personal Services - Employee Benefits | 10,236.03 | 0.00 | |
| | 610 Adult Continuing Education Programs | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,034.60 | 230.77 | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 2XX Personal Services - Employee Benefits | 7,791.29 | 17,880.22 | |
| | | 25XX Support Services - Business | | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,785.55 | 1,890.28 | |
| | 650 Adult Basic Education/GED Programs | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 2XX Personal Services - Employee Benefits | 657.67 | 203.36 | |
| | | 23XX Support Services - General Administration | | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,321.82 | 4,240.98 | |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | | 34XX Extracurricular - Activities | | | | |
| | | | 2XX Personal Services - Employee Benefits | 6,147.13 | 6,365.08 | |
| | 720 School Sponsored Athletics | | | | | |
| | | 27XX Student Transportation Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | 138.86 | 157.87 | |
| | | 35XX Extracurricular - Athletics | | | | |
| | | | 2XX Personal Services - Employee Benefits | 16,871.61 | 17,629.96 | |
| | 890 Other Community Services | | | | | |
| | | 33XX Community Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,213.55 | 0.00 | |
| | 8XX Community Services Programs | | | | | |
| | | 33XX Community Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 4,914.80 | |
| | 910 Food Services | | | | | |
| | | 31XX Food Services | | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,360.01 | 2,662.59 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>441,379.72</u> | <u>432,831.17</u> | |



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Schedule Of Changes Worksheet

Fund Code 14

| | | | | | | |
|------------------------------------------------------------------------------------|------|----------------|------|------|--|----------------|
| Beginning Fund Balance | | | | | | 70,011.65 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 473,117.62 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 432,831.17 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 110,298.10 (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 |
|------------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------|
| 106 | Fergus High Donations | |
| 1900 | Other Revenue from Local Sources | 1,247.17 |
| 1920 | Contributions/Donations from Private Sources | 82.50 |
| 5200 | Sale or Compensation for Loss of Assets | 56.00 |
| 129 | Flex Forfeitures | |
| 1900 | Other Revenue from Local Sources | 1,544.83 |
| 252 | Classified Council | |
| 1900 | Other Revenue from Local Sources | 442.00 |
| 390 | Career and Technical Ed | |
| 3900 | State Career & Technical Ed Entitlement | 9,253.00 |
| 412 | SRSA Grant | |
| 4120 | Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 28,211.63 |
| 451 | Vo Ed Carl Perkins Basic Grant | |
| 4510 | Carl Perkins (Federal Vo-Ed) - Basic Grant | 18,819.00 |
| 456 | IDEA Part B | |
| 5700 | Resources Transferred from Other School Districts or Cooperatives | 58,500.00 |
| 471 | ACT Plus Writing Grant | |
| 4710 | GEAR UP | 600.00 |
| 632 | Medicaid Pre-Employment Transition Services | |
| 4740 | Pre-Employment Transition Services (DPHHS) | 31,358.67 |
| 633 | District Reimbursements | |
| 1900 | Other Revenue from Local Sources | 473.77 |
| 3355 | Medicaid - Miscellaneous | 453.98 |
| 3357 | Montana Administrative Claiming Reimbursement | 40,310.89 |
| 5200 | Sale or Compensation for Loss of Assets | 314.25 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 191,667.69 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|------------|--------------------------------------------------------------|----------|---------------------------------------------------|------------|------------|
| 106 | Fergus High Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 4XX Purchased Property Services | | 415.00 |
| | | | 6XX Supplies and Materials | | 164.54 |
| | 25XX Support Services - Business | | | | |
| | | | 3XX Purchased Professional and Technical Services | | 635.00 |
| | | | 106 Subtotal | | 1,214.54 |



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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 |
| 252 | Classified Council | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | 1XXX | Instruction | | | |
| | | 6XX | Supplies and Materials | | 205.20 |
| | | | 252 Subtotal | | <u>205.20</u> |
| 327 | Advancing Agriculture Education Program | | | | |
| | 327 | State - Advancing Agriculture Education | | | |
| | 1XXX | Instruction | | | |
| | | 5XX | Other Purchased Services | | 861.85 |
| | | 6XX | Supplies and Materials | | 828.32 |
| | | | 327 Subtotal | | <u>1,690.17</u> |
| 390 | Career and Technical Ed | | | | |
| | 390 | State Career & Technical Ed Entitlement - Undistributed | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 12.00 |
| | | 2XX | Personal Services - Employee Benefits | | 2.30 |
| | | 5XX | Other Purchased Services | | 9,355.53 |
| | | 6XX | Supplies and Materials | | 7,934.85 |
| | | 7XX | Property and Equipment Acquisition | | 398.48 |
| | | 8XX | Other Expenditures | | 190.00 |
| | | | 390 Subtotal | | <u>17,893.16</u> |
| 412 | SRSA Grant | | | | |
| | 412 | Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 5,694.71 |
| | | 2XX | Personal Services - Employee Benefits | | 2,471.07 |
| | | 6XX | Supplies and Materials | | 20,045.85 |
| | | | 412 Subtotal | | <u>28,211.63</u> |
| 451 | Vo Ed Carl Perkins Basic Grant | | | | |
| | 451 | Carl Perkins (Federal Vo-Ed) - Basic Grant | | | |
| | 1XXX | Instruction | | | |
| | | 5XX | Other Purchased Services | | 6,398.12 |
| | | 6XX | Supplies and Materials | | 12,265.88 |
| | | 8XX | Other Expenditures | | 155.00 |
| | | | 451 Subtotal | | <u>18,819.00</u> |
| 456 | IDEA Part B | | | | |
| | 456 | IDEA, Part B, Children with Disabilities | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | | 41,687.58 |
| | | 2XX | Personal Services - Employee Benefits | | 16,812.42 |
| | | | 456 Subtotal | | <u>58,500.00</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 |
| 471 | ACT Plus Writing Grant | | | | |
| | 471 | GEAR UP | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 600.00 |
| | | | 471 Subtotal | | <u>600.00</u> |
| 509 | Reimbursable from Student Activities | | | | |
| | 8XX | Community Services Programs | | | |
| | | 33XX | Community Services | | |
| | | | 1XX Personal Services - Salaries | | 535.31 |
| | | | 2XX Personal Services - Employee Benefits | | 32.08 |
| | | | 5XX Other Purchased Services | | 12.00 |
| | | | 509 Subtotal | | <u>579.39</u> |
| 632 | Medicaid Pre-Employment Transition Services | | | | |
| | 474 | Pre-Employment Transition Services (DPHHS) | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 29,965.31 |
| | | | 2XX Personal Services - Employee Benefits | | 8,925.62 |
| | | | 632 Subtotal | | <u>38,890.93</u> |
| 633 | District Reimbursements | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 5XX Other Purchased Services | | 406.00 |
| | | | 6XX Supplies and Materials | | 5,690.24 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | | 5,424.57 |
| | | | 2XX Personal Services - Employee Benefits | | 46.65 |
| | | 25XX | Support Services - Business | | |
| | | | 3XX Purchased Professional and Technical Services | | 1,648.35 |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | | 4XX Purchased Property Services | | 3,809.75 |
| | | | 633 Subtotal | | <u>17,025.56</u> |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u><u>183,629.58</u></u> |



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Schedule Of Changes Worksheet

Fund Code 15

| | | | | | | |
|------------------------------------------------------------------------------------|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 180,661.28 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 191,667.69 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 183,629.58 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 188,699.39 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|-------------------------------------------------|-------------------|-------------------|-----------------|
| 106 Fergus High Donations | 1,385.67 | 1,214.54 | 171.13 |
| 129 Flex Forfeitures | 1,544.83 | 0.00 | 1,544.83 |
| 252 Classified Council | 442.00 | 205.20 | 236.80 |
| 327 Advancing Agriculture Education Program | 0.00 | 1,690.17 | -1,690.17 |
| 390 Career and Technical Ed | 9,253.00 | 17,893.16 | -8,640.16 |
| 412 SRSA Grant | 28,211.63 | 28,211.63 | 0.00 |
| 451 Vo Ed Carl Perkins Basic Grant | 18,819.00 | 18,819.00 | 0.00 |
| 456 IDEA Part B | 58,500.00 | 58,500.00 | 0.00 |
| 471 ACT Plus Writing Grant | 600.00 | 600.00 | 0.00 |
| 509 Reimbursable from Student Activities | 0.00 | 579.39 | -579.39 |
| 632 Medicaid Pre-Employment Transition Services | 31,358.67 | 38,890.93 | -7,532.26 |
| 633 District Reimbursements | 41,552.89 | 17,025.56 | 24,527.33 |
| Total | 191,667.69 | 183,629.58 | 8,038.11 |



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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 | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|----------------------------------------|-------------------|-------------------|
| 1111 | District Levy - Real Property | 76,655.05 | 90,059.70 |
| 1112 | District Levy - Personal Property | 3,146.38 | 2,507.86 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 703.12 | 876.41 |
| 1190 | Penalties and Interest on Taxes | 230.74 | 174.33 |
| 1340 | Fees for Adult Education | 19,557.00 | 18,568.00 |
| 1510 | Interest Earnings | 316.46 | 479.94 |
| 1900 | Other Revenue from Local Sources | 250.00 | 250.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 100,858.75 | 112,916.24 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|---------------------------------------------------------|---------|----------|-----------------------------------------------|------------|------------|
| 610 Adult Continuing Education Programs | | | | | |
| 1XXX Instruction | | | | | |
| | | 1XX | Personal Services - Salaries | 12,617.70 | 1,572.77 |
| | | 2XX | Personal Services - Employee Benefits | 89.33 | 62.78 |
| | | 3XX | Purchased Professional and Technical Services | 6,379.50 | 5,537.50 |
| | | 5XX | Other Purchased Services | 549.32 | 436.17 |
| | | 6XX | Supplies and Materials | 5,466.35 | 4,074.44 |
| 221X Improvement of Instruction Services | | | | | |
| | | 5XX | Other Purchased Services | 370.20 | 0.00 |
| 23XX Support Services - General Administration | | | | | |
| | | 1XX | Personal Services - Salaries | 45,943.59 | 49,523.82 |
| | | 2XX | Personal Services - Employee Benefits | 13,507.09 | 7,855.45 |
| | | 4XX | Purchased Property Services | 177.80 | 207.76 |
| | | 5XX | Other Purchased Services | 3,016.06 | 3,016.86 |
| | | 6XX | Supplies and Materials | 0.00 | 16.00 |
| 25XX Support Services - Business | | | | | |
| | | 1XX | Personal Services - Salaries | 12,075.62 | 12,551.78 |
| | | 2XX | Personal Services - Employee Benefits | 3,544.00 | 3,562.23 |
| 26XX Operation and Maintenance of Plant Services | | | | | |
| | | 5XX | Other Purchased Services | 654.29 | 80.10 |
| 650 Adult Basic Education/GED Programs | | | | | |
| 1XXX Instruction | | | | | |
| | | 1XX | Personal Services - Salaries | 4,176.82 | 1,277.37 |
| | | 2XX | Personal Services - Employee Benefits | 1,384.08 | 454.80 |
| 23XX Support Services - General Administration | | | | | |
| | | 1XX | Personal Services - Salaries | 7,958.22 | 11,425.22 |
| | | 2XX | Personal Services - Employee Benefits | 2,543.66 | 2,380.53 |



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| | | |
|--------------------------------------------------------------------------------------------|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 120,453.63 | 104,035.58 |
|--------------------------------------------------------------------------------------------|------------|------------|

Schedule Of Changes Worksheet

Fund Code 17

| | | |
|------------------------------------------------------------------------------------|------|----------------|
| Beginning Fund Balance | | 37,463.03 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 112,916.24 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 104,035.58 (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 46,343.69 (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 | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|-------------------------------------------|------------------|------------------|
| 1311 | Driver's Education Fees | 18,515.00 | 19,258.00 |
| 1510 | Interest Earnings | 142.73 | 218.47 |
| 3260 | State Driver's Education Reimbursement | 6,390.00 | 6,210.00 |
| 6100 | Material Prior Period Revenue Adjustments | 1,478.36 | 292.81 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 26,526.09 | 25,979.28 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--------------------------------------------------------------------------------------------|---------|----------|---------------------------------------------------|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 18,468.05 | 20,826.72 |
| | | | 2XX Personal Services - Employee Benefits | 3,153.91 | 2,807.29 |
| | | | 3XX Purchased Professional and Technical Services | 247.65 | 172.65 |
| | | | 4XX Purchased Property Services | 549.13 | 0.00 |
| | | | 5XX Other Purchased Services | 1,013.95 | 577.46 |
| | | | 6XX Supplies and Materials | 178.98 | 304.94 |
| 24XX Support Services - School Administration | | | | | |
| | | | 5XX Other Purchased Services | 847.38 | 1,624.29 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 24,459.05 | 26,313.35 |

Schedule Of Changes Worksheet

Fund Code 18

| | | |
|------------------------------------------------------------------------------------|-----------|------|
| Beginning Fund Balance | 22,734.56 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 25,979.28 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 26,313.35 | (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) | 22,400.49 | (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 | | 2017 Value | 2018 Value |
| | 1510 Interest Earnings | | 63.97 | 115.11 |
| | 1910 Rentals | | 14,238.60 | 9,247.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 14,302.57 | 9,362.11 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 20 | |
|--------------------------------------------------------------------------------------------|--------------------------------------------------------------|----------|---------------------------------------------------|------------------|-----------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 4,542.13 | 3,570.59 |
| | | | 2XX Personal Services - Employee Benefits | 770.35 | 715.02 |
| | | | 3XX Purchased Professional and Technical Services | 2,896.90 | 2,815.93 |
| | | | 4XX Purchased Property Services | 1,134.58 | 75.99 |
| | | | 6XX Supplies and Materials | 3,811.01 | 2,500.00 |
| 147 | High School Band Rental | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 4XX Purchased Property Services | 1,055.00 | 0.00 |
| | | | 5XX Other Purchased Services | 27.72 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 14,237.69 | 9,677.53 |

| Schedule Of Changes Worksheet | | | | | Fund Code 20 |
|------------------------------------------------------------------------------------|-----------|------|----------------|-----------|--------------|
| Beginning Fund Balance | | | | | 9,798.24 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 9,362.11 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 9,677.53 (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) | | | | | 9,482.82 (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 | 209.22 | 299.13 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>209.22</u> | <u>299.13</u> |

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

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

Schedule Of Changes Worksheet Fund Code 21

| | | | | | |
|------------------------------------------------------------------------------------|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | 26,353.54 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 299.13 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 26,652.67 (5) |



Trustees' Financial Summary

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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 | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|------------------------|-----------------|-----------------|
| | 1510 Interest Earnings | 1,351.31 | 1,932.05 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>1,351.31</u> | <u>1,932.05</u> |

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

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

Schedule Of Changes Worksheet

Fund Code 24

| | | |
|------------------------------------------------------------------------------------|------------|------|
| Beginning Fund Balance | 170,220.69 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 1,932.05 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 172,152.74 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

| PRC | Revenue | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|----------------------------------------|------------------|------------------|
| 1111 | District Levy - Real Property | 51,149.93 | 51,668.31 |
| 1112 | District Levy - Personal Property | 2,167.48 | 1,449.68 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 497.30 | 534.02 |
| 1190 | Penalties and Interest on Taxes | 160.77 | 108.15 |
| 1510 | Interest Earnings | 1,121.72 | 1,512.37 |
| 3281 | State Technology Aid | 2,840.61 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 57,937.81 | 55,272.53 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--------------------------------------------------------------------------------------------|---------|----------|-----------------------------------------------|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 222X Educational Media Services | | | | | |
| | | 3XX | Purchased Professional and Technical Services | 6,155.54 | 6,889.37 |
| | | 4XX | Purchased Property Services | 67.00 | 0.00 |
| | | 5XX | Other Purchased Services | 2,851.14 | 2,909.89 |
| | | 6XX | Supplies and Materials | 17,130.34 | 10,811.34 |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 23,242.50 |
| 25XX Support Services - Business | | | | | |
| | | 3XX | Purchased Professional and Technical Services | 5,013.50 | 10,953.24 |
| | | 4XX | Purchased Property Services | 7.85 | 11.20 |
| | | 5XX | Other Purchased Services | 1,013.15 | 979.53 |
| | | 6XX | Supplies and Materials | 10,347.15 | 1,106.96 |
| | | 7XX | Property and Equipment Acquisition | 2,697.50 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 45,283.17 | 56,904.03 |



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Schedule Of Changes Worksheet

Fund Code 28

| | | | | | | |
|------------------------------------------------------------------------------------|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 147,739.92 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 55,272.53 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 56,904.03 | (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) | | | | | 146,108.42 | (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 | | 1,291.42 | 1,936.46 |
| | 1900 Other Revenue from Local Sources | | 1,200.00 | 1,472.64 |
| | 3445 State Combined Fund School Block Grant | | 7,000.00 | 18,002.07 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 9,491.42 | 21,411.17 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 29 | |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------|------------------|-------------------------------------------|-----------------|-----------------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 6,000.00 | 1,000.00 |
| | | | 2XX Personal Services - Employee Benefits | 1,000.00 | 5,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 7,000.00 | 6,000.00 |

Schedule Of Changes Worksheet

| Schedule Of Changes Worksheet | | | | | | | Fund Code 29 | |
|------------------------------------------------------------------------------------|-----------|------|----------------|------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | | 163,750.02 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | | 21,411.17 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | | 6,000.00 | (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) | | | | | | | 179,161.19 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

| PRC | Revenue | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|------------------------|------------|------------|
| | 1510 Interest Earnings | 571.57 | 817.23 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 571.57 | 817.23 |

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

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

Schedule Of Changes Worksheet Fund Code 60

| | | |
|------------------------------------------------------------------------------------|-----------|------|
| Beginning Fund Balance | 72,001.14 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 817.23 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 72,818.37 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

| PRC | Revenue | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|-------------------------------------------|-------------------|-------------------|
| 1111 | District Levy - Real Property | 90,852.51 | 93,283.44 |
| 1112 | District Levy - Personal Property | 3,060.53 | 2,619.91 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 547.98 | 960.93 |
| 1190 | Penalties and Interest on Taxes | 194.47 | 181.02 |
| 1510 | Interest Earnings | 6,493.57 | 6,136.19 |
| 6100 | Material Prior Period Revenue Adjustments | 1,050.00 | 236.94 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>102,199.06</u> | <u>103,418.43</u> |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--------------------------------------------------------------------------------------------|---------|---------------------------------------------------|--------------------------------------------------|-------------------|------------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 4XXX | Facilities Acquisition and Construction Services | | |
| | | | 7XX Property and Equipment Acquisition | 422,781.02 | 53,887.81 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>422,781.02</u> | <u>53,887.81</u> |

Schedule Of Changes Worksheet

Fund Code 61

| | | |
|------------------------------------------------------------------------------------|-------------|------|
| Beginning Fund Balance | 802,633.45 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 103,418.43 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 53,887.81 | (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 | 330,357.69 | (4b) |
| | -330,357.69 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 521,806.38 | (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 | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|------------------------|---------------|-----------------|
| | 1510 Interest Earnings | 839.49 | 1,222.95 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>839.49</u> | <u>1,222.95</u> |

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

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

Schedule Of Changes Worksheet

Fund Code 81

| | | | | | | |
|------------------------------------------------------------------------------------|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 112,090.77 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,222.95 | (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) | | | | | 113,313.72 | (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 | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|------------|
| | 1510 Interest Earnings | 3,280.60 | 5,770.03 |
| 128 | County Schools Technology Services | | |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 155,850.07 | 152,461.53 |
| 201 | General Fund | | |
| | 1900 Other Revenue from Local Sources | 175.00 | 0.00 |
| | 5300 Operating Transfers from Other Funds | 0.00 | 38,449.40 |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 0.00 | 6,449.80 |
| 221 | Curriculum | | |
| | 5300 Operating Transfers from Other Funds | 22,241.83 | 40,000.00 |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 90,976.66 | 85,000.00 |
| 262 | Maintenance | | |
| | 5300 Operating Transfers from Other Funds | 0.00 | 9,049.58 |
| | 5700 Resources Transferred from Other School Districts or Cooperatives | 0.00 | 44,075.77 |
| 472 | Construction Academy | | |
| | 1900 Other Revenue from Local Sources | 1,955.00 | 0.00 |
| | 5200 Sale or Compensation for Loss of Assets | 166,506.48 | 24,169.47 |
| 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: | | 470,985.64 | 435,425.58 |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|------------|--------------------------------------------------------------|----------|-----------------------------------------------|------------|------------|
| 128 | County Schools Technology Services | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 25XX Support Services - Business | | | | |
| | | 1XX | Personal Services - Salaries | 93,269.42 | 113,209.96 |
| | | 2XX | Personal Services - Employee Benefits | 27,326.85 | 35,636.62 |
| | | 3XX | Purchased Professional and Technical Services | 2,541.80 | 7,541.80 |
| | | 4XX | Purchased Property Services | 0.00 | 250.00 |
| | | 5XX | Other Purchased Services | 4,492.62 | 5,055.46 |
| | | 6XX | Supplies and Materials | 1,412.48 | 15,786.93 |
| | | 8XX | Other Expenditures | 750.00 | 500.00 |
| 201 | General Fund | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 222X Educational Media Services | | | | |
| | | 3XX | Purchased Professional and Technical Services | 0.00 | 1,050.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 82 | |
|--------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------|---------------------------------------------------------|-------------------|-------------------|-----------|
| PRC | Program | Function | Object | 2017 Value | 2018 Value | |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 6XX Supplies and Materials | 2,526.98 | | 0.00 |
| 221 | Curriculum | | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 6XX Supplies and Materials | 6,965.84 | | 35,267.64 |
| 262 | Maintenance | | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | | 2,400.00 |
| | | | 4XX Purchased Property Services | 3,358.00 | | 17,184.94 |
| | | | 6XX Supplies and Materials | 9,585.00 | | 11,583.24 |
| | | | 7XX Property and Equipment Acquisition | 84,843.19 | | 39,440.97 |
| | | 4XXX | Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 13,830.00 | | 0.00 |
| 472 | Construction Academy | | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 56,396.81 | | 22,214.42 |
| | | | 2XX Personal Services - Employee Benefits | 933.75 | | 4,320.46 |
| | | | 3XX Purchased Professional and Technical Services | 60.00 | | 0.00 |
| | | | 4XX Purchased Property Services | 512.39 | | 10,496.94 |
| | | | 5XX Other Purchased Services | 2,563.49 | | 1,135.52 |
| | | | 6XX Supplies and Materials | 40,503.99 | | 13,099.15 |
| | | | 8XX Other Expenditures | 505.00 | | 415.00 |
| 824 | EOCM | | | | | |
| | 8XX | Community Services Programs | | | | |
| | | 33XX | Community Services | | | |
| | | | 1XX Personal Services - Salaries | 24,112.28 | | 24,751.98 |
| | | | 2XX Personal Services - Employee Benefits | 7,711.15 | | 6,913.50 |
| | | | 5XX Other Purchased Services | 138.91 | | 94.34 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>384,339.95</u> | <u>368,348.87</u> | |



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Schedule Of Changes Worksheet

Fund Code 82

| | | | | | | |
|------------------------------------------------------------------------------------|------|----------------|------|------|--|----------------|
| Beginning Fund Balance | | | | | | 564,252.96 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 435,425.58 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 368,348.87 (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) | | | | | | 631,329.67 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

| PRC | Revenue | 2017 Value | 2018 Value |
|------------------------------------------------------------------------------------------|---------------------------------------|-------------------|-------------------|
| | 1510 Interest Earnings | 15.91 | 13.07 |
| | 1XXX Revenues from Student Activities | 315,031.56 | 353,259.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>315,047.47</u> | <u>353,272.44</u> |

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

| PRC | Program | Function | Object | 2017 Value | 2018 Value |
|--------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|-------------------|-------------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 352,736.21 | 351,841.45 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>352,736.21</u> | <u>351,841.45</u> |

Schedule Of Changes Worksheet Fund Code 84

| | | | | | | |
|------------------------------------------------------------------------------------|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 127,537.65 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 353,272.44 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 351,841.45 | (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) | | | | | 128,968.64 | (5) |



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Detail Expenditure

| Fund | Account | Description | 2017 Value | 2018 Value |
|------|--------------|-------------------------------------------------------------|--------------|--------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 129,977.29 | 136,951.09 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 199,182.13 | 193,702.98 |
| 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 | 1,181,144.42 | 1,190,828.81 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 12,283.70 | 30,879.88 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 584.90 | 586.84 |
| XX | XXX 26XX 41X | Energy Utility Services | 170,084.38 | 173,579.95 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 122,775.62 | 6,752.46 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 443,514.02 | 61,139.70 |
| 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 | 4,642.13 | 6,446.79 |
| 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 | 9,480.00 | 4,580.00 |
| XX | XXX XXXX 645 | Online Textbooks/E-Books | 0.00 | 0.00 |
| XX | XXX XXXX 682 | Technology Supplies | 37,099.95 | 23,330.37 |
| 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 | 54,111.15 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 54,111.15 |

Prorated Cooperative Cost Payments:

| | |
|-----------------------------------------------------------------------------------------------------------------------------------|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 18,187.18 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 77,969.60 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 213,480.14 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2020 Maximum Budget: 100%



Trustees' Financial Summary

FY2017-18

Submit ID: 0259-13822589

14 Fergus County

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|-----------|---------|---------|---------|
| 280 | 1XXX | 1XX | 147,666.11 | 20,800.11 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 17,173.02 | 6,900.17 | 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 | 275.00 | 4,580.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 5,029.96 | 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 | 11,055.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 181,199.86 | 32,280.28 | 0.00 | 0.00 | 0.00 |

213,480.14

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

Submit ID: 0259-13822589

14 Fergus County

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

| Governmental | Begining Balance | Adjust- ments | Additions | Removals | Ending Balance |
|-----------------------------------------------------------------------------|-----------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 360,648.45 | 0.00 | 0.00 | 0.00 | 360,648.45 |
| Land Improvements | 894,925.40 | 0.00 | 33,972.51 | 0.00 | 928,897.91 |
| *** Buildings | 6,908,450.57 | 30,093.33 | 69,760.62 | 0.00 | 7,008,304.52 |
| Machinery and Equipment | 1,895,236.01 | 0.00 | 301,724.73 | 193,250.00 | 2,003,710.74 |
| *** Construction in Progress | 30,093.33 | -30,093.33 | 0.00 | 0.00 | 0.00 |
| Totals at Historical Cost | 10,089,353.76 | 0.00 | 405,457.86 | 193,250.00 | 10,301,561.62 |
| Depreciation | | | | | |
| Improvement Accum | 670,794.00 | 0.00 | 22,287.37 | 0.00 | 693,081.37 |
| Building Accum | 4,348,682.62 | 0.00 | 156,429.24 | 0.00 | 4,505,111.86 |
| Machinery and Equipment Accum | 1,247,444.00 | 0.00 | 128,886.12 | 193,250.00 | 1,183,080.12 |
| Total Accumulated Depreciation | 6,266,920.62 | 0.00 | 307,602.73 | 193,250.00 | 6,381,273.35 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 3,822,433.14 | 0.00 | 97,855.13 | 0.00 | 3,920,288.27 |

* 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

FY2017-18

Submit ID: 0259-13822589

14 Fergus County

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Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2017 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2018) [a+b-c-d] | (f) Current Portion Due FY2019 | (g) Long-Term Portion Due FY2020 |
|----------------------------------|-----------------------------------------|-----------------------------------------|------------------------------|------------------------------------------|------------------------------------------------------|--------------------------------------------|----------------------------------------------|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 229,286.95 | 0.00 | 0.00 | 24,744.84 | 204,542.11 | 0.00 | 204,542.11 |
| Other Post Employment Benefits | 459,375.18 | 883,544.64 | 0.00 | 0.00 | 1,342,919.82 | 0.00 | 1,342,919.82 |
| Other | 31,000.00 | 0.00 | 0.00 | 10,000.00 | 21,000.00 | 0.00 | 21,000.00 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 719,662.13 | 883,544.64 | 0.00 | 34,744.84 | 1,568,461.93 | 0.00 | 1,568,461.93 |

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

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

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



Trustees' Financial Summary

FY2017-18

Submit ID: 0259-13822589

14 Fergus County

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Net Pension Liability FY2018

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 949,382.01 | 109,600.39 | 0.00 | 1,058,982.40 |
| Net Pension - TRS | 2,666,784.12 | 0.00 | 50,108.17 | 2,616,675.95 |