



Trustees' Financial Summary

FY2015-16

Submit ID: 0258-70848343

14 Fergus County

0258 Lewistown Elem

Due Date:

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

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

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

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

Certification

Business Manager/Clerk: 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 FY16 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# |
|-----|-------------------------------|--------------|----------------|---------|
| 102 | Garfield Donations | LOCAL | 2009 | |
| 103 | Highland Park Donations | LOCAL | 2009 | |
| 104 | Lewis & Clark Donations | LOCAL | 2009 | |
| 105 | LJHS Donations | LOCAL | 2009 | |
| 129 | Flex Forfeitures | LOCAL | | |
| 147 | Junior High Band Rental | LOCAL | | |
| 224 | Bus Driver Training Symposium | LOCAL | 2009 | |
| 232 | Garfield PTO Donations | LOCAL | 2013 | |
| 233 | Highland Park PTO Donations | LOCAL | 2013 | |
| 234 | Lewis & Clark PTO Donations | LOCAL | 2013 | |
| 235 | LJHS PTO Donations | LOCAL | 2013 | |
| 236 | Coats for Kids | LOCAL | 2013 | |
| 287 | Aggregate Reim/Indirects | LOCAL | LOCAL | Local |
| 365 | Indian Ed for All | STATE | | |
| 367 | Full-Time Kindergarten OTO | STATE | 2009 | |
| 447 | GIS Grant | LOCAL | 2009 | |
| 494 | Title I - Schoolwide | FEDERAL | 2012 | Federal |
| 542 | Elementary Book Fair | LOCAL | 2009 | |
| 566 | Moodie Donation | LOCAL | 2012 | |
| 633 | District Reimbursements | LOCAL | 2008 | |



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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) | 502,998.40 | 110,488.33 | 533,132.08 | 1,327.77 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 55,121.70 | 6,527.82 | 6.10 | |
| 03 | Taxes Receivable - Protested (150-159) | 537.31 | 61.49 | 0.04 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | 753.79 |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | 42,778.57 |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 558,657.41 | 117,077.64 | 533,138.22 | 44,860.13 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 55,659.01 | 6,589.31 | 6.14 | 13,933.79 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | 42,778.57 |
| 38 | Reserve for Encumbrances (953) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 502,998.40 | 110,488.33 | 533,132.08 | (11,852.23) |
| 52 | TOTAL FUND BALANCE/EQUITY | 502,998.40 | 110,488.33 | 533,132.08 | 30,926.34 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 558,657.41 | 117,077.64 | 533,138.22 | 44,860.13 |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Tuition Fund (13) | Retirement Fund (14) | Miscellaneous Programs Fund (15) | Adult Education Fund (17) |
|---------------------------------------|--|----------------------|-------------------------|-------------------------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 2,101.67 | 126,478.42 | 556,130.69 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 1,193.67 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 12.67 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 42,790.36 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 3,308.01 | 126,478.42 | 598,921.05 | |
| 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) | 1,206.34 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 2,101.67 | 126,478.42 | 598,921.05 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 2,101.67 | 126,478.42 | 598,921.05 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 3,308.01 | 126,478.42 | 598,921.05 | |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 8,969.85 | 53,685.15 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 8,969.85 | 53,685.15 |
| 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 | | | 8,969.85 | 53,685.15 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 8,969.85 | 53,685.15 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 8,969.85 | 53,685.15 |



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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) | 89,151.93 | | | |
| 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 | 89,151.93 | | | |
| 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) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 89,151.93 | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 89,151.93 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 89,151.93 | | | |



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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) | 59,309.54 | 154,346.40 | | 1,884,585.79 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 2,033.34 | | | 5,029.14 |
| 03 | Taxes Receivable - Protested (150-159) | 20.33 | | | 45.10 |
| 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 | 61,363.21 | 154,346.40 | | 1,889,660.03 |
| 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) | 2,053.67 | | | 5,074.24 |
| 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 | 59,309.54 | 154,346.40 | | 1,884,585.79 |
| 52 | TOTAL FUND BALANCE/EQUITY | 59,309.54 | 154,346.40 | | 1,884,585.79 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 61,363.21 | 154,346.40 | | 1,889,660.03 |



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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) | 17,071.24 | 677,863.15 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 531.23 | | |
| 03 | Taxes Receivable - Protested (150-159) | | 19.11 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 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 | 17,071.24 | 678,413.49 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 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) | | 550.34 | | |
| 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 | 17,071.24 | 677,863.15 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 17,071.24 | 677,863.15 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 17,071.24 | 678,413.49 | | |



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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) | | | 8,049.18 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 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 | | | 8,049.18 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 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) | | | 8,049.18 | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 8,049.18 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 8,049.18 | |



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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) | | | 79,476.24 | |
| 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 | | | 79,476.24 | |
| 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 | | | 79,476.24 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 79,476.24 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 79,476.24 | |



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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) | 767,465.65 | 161,529.91 | | |
| 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 | 767,465.65 | 161,529.91 | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | 767,465.65 | 161,529.91 | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 767,465.65 | 161,529.91 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 767,465.65 | 161,529.91 | | |



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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 | 2015 Value | 2016 Value |
|--|---|---------------------|---------------------|
| 1111 | District Levy - Real Property | 1,360,432.92 | 1,619,389.33 |
| 1112 | District Levy - Personal Property | 38,159.52 | 50,012.98 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 8,742.24 | 24,301.44 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 181,791.46 | 11,450.67 |
| 1190 | Penalties and Interest on Taxes | 5,608.41 | 5,402.63 |
| 1510 | Interest Earnings | 6,552.94 | 5,133.26 |
| 3110 | Direct State Aid | 2,157,782.31 | 2,202,077.78 |
| 3111 | Quality Educator | 202,274.75 | 213,156.45 |
| 3112 | At Risk Student | 31,589.56 | 31,011.94 |
| 3113 | Indian Education For All | 17,299.20 | 17,560.08 |
| 3114 | American Indian Achievement Gap | 3,600.00 | 3,895.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 363,450.78 | 374,610.03 |
| 3116 | Data For Achievement | 12,720.00 | 16,820.00 |
| 3117 | State Tuition for State Placement | 3,401.38 | 2,504.07 |
| 3118 | Natural Resource Development | 15,376.71 | 24,721.84 |
| 3120 | State Guaranteed Tax Base Aid | 980,763.49 | 1,024,466.52 |
| 3444 | State School Block Grant | 398,346.92 | 398,346.92 |
| 3446 | SB96 Block Grant Reimbursement | 43,178.78 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 5,831,071.37 | 6,024,860.94 |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|---|--------------|--------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 2,225,490.15 | 2,259,682.12 |
| | | | 2XX Personal Services - Employee Benefits | 336,339.54 | 375,243.55 |
| | | | 3XX Purchased Professional and Technical Services | 7,574.56 | 8,894.34 |
| | | | 4XX Purchased Property Services | 23,876.15 | 26,361.88 |
| | | | 5XX Other Purchased Services | 1,948.18 | 3,130.50 |
| | | | 6XX Supplies and Materials | 145,422.13 | 98,821.30 |
| | | | 7XX Property and Equipment Acquisition | 9,789.00 | 0.00 |
| | | | 810 Dues and Fees | 89.00 | 188.36 |
| 21XX Support Services - Students | | | | | |
| | | | 1XX Personal Services - Salaries | 122,446.85 | 126,521.40 |
| | | | 2XX Personal Services - Employee Benefits | 9,906.42 | 10,963.26 |
| | | | 3XX Purchased Professional and Technical Services | 750.00 | 750.00 |
| | | | 5XX Other Purchased Services | 6,819.58 | 7,762.32 |
| | | | 6XX Supplies and Materials | 1,094.31 | 1,131.31 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|---|---------|-------------|--|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | | | 810 Dues and Fees | 345.75 | 253.50 | |
| | | 221X | Improvement of Instruction Services | | | |
| | | 1XX | Personal Services - Salaries | 43,281.62 | 44,147.00 | |
| | | 2XX | Personal Services - Employee Benefits | 7,259.64 | 7,754.11 | |
| | | 3XX | Purchased Professional and Technical Services | 536.00 | 536.00 | |
| | | 4XX | Purchased Property Services | 1,519.02 | 306.04 | |
| | | 5XX | Other Purchased Services | 1,398.70 | 105.04 | |
| | | 6XX | Supplies and Materials | 962.87 | 1,961.66 | |
| | | 810 | Dues and Fees | 397.98 | 411.38 | |
| | | 222X | Educational Media Services | | | |
| | | 1XX | Personal Services - Salaries | 123,300.62 | 143,710.86 | |
| | | 2XX | Personal Services - Employee Benefits | 17,387.38 | 17,954.01 | |
| | | 3XX | Purchased Professional and Technical Services | 6,181.50 | 6,861.05 | |
| | | 6XX | Supplies and Materials | 14,149.45 | 13,943.08 | |
| | | 23XX | Support Services - General Administration | | | |
| | | 1XX | Personal Services - Salaries | 77,675.63 | 79,260.43 | |
| | | 2XX | Personal Services - Employee Benefits | 14,436.72 | 15,600.48 | |
| | | 3XX | Purchased Professional and Technical Services | 4,052.69 | 7,608.99 | |
| | | 5XX | Other Purchased Services | 7,809.93 | 17,645.97 | |
| | | 6XX | Supplies and Materials | 837.58 | 1,986.04 | |
| | | 810 | Dues and Fees | 5,211.93 | 5,400.87 | |
| | | 24XX | Support Services - School Administration | | | |
| | | 1XX | Personal Services - Salaries | 417,026.44 | 418,479.94 | |
| | | 2XX | Personal Services - Employee Benefits | 86,204.66 | 97,202.33 | |
| | | 3XX | Purchased Professional and Technical Services | 300.00 | 0.00 | |
| | | 5XX | Other Purchased Services | 3,533.84 | 2,089.10 | |
| | | 6XX | Supplies and Materials | 8,680.44 | 3,623.20 | |
| | | 810 | Dues and Fees | 1,700.00 | 1,710.00 | |
| | | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 166,067.00 | 162,047.29 | |
| | | 2XX | Personal Services - Employee Benefits | 28,693.27 | 38,058.72 | |
| | | 3XX | Purchased Professional and Technical Services | 11,615.73 | 18,726.01 | |
| | | 4XX | Purchased Property Services | 15,200.45 | 10,046.16 | |
| | | 5XX | Other Purchased Services | 5,882.59 | 8,544.77 | |
| | | 6XX | Supplies and Materials | 2,951.82 | 14,336.97 | |
| | | 810 | Dues and Fees | 167.50 | 380.95 | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 263,686.72 | 289,923.44 | |
| | | 2XX | Personal Services - Employee Benefits | 76,633.65 | 88,849.06 | |
| | | 3XX | Purchased Professional and Technical Services | 3,383.52 | 8,872.45 | |
| | | 4XX | Purchased Property Services | 220,805.73 | 210,815.67 | |
| | | 5XX | Other Purchased Services | 19,686.51 | 27,289.87 | |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|---|------------|---|--|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | | | 6XX Supplies and Materials | 51,191.69 | 46,369.14 | |
| | | | 810 Dues and Fees | 310.00 | 700.00 | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 764,928.84 | 768,080.14 | |
| | | | 2XX Personal Services - Employee Benefits | 120,057.23 | 146,224.27 | |
| | | | 6XX Supplies and Materials | 4,522.73 | 3,111.37 | |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 146.64 | 219.11 | |
| | | | 2XX Personal Services - Employee Benefits | 10.04 | 14.24 | |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 36,073.88 | 35,332.66 | |
| | 316 | Data For Achievement | | | | |
| | | 25XX | Support Services - Business | | | |
| | | | 6XX Supplies and Materials | 8,475.50 | 8,984.03 | |
| | 365 | Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 11,601.78 | 12,118.31 | |
| | | | 2XX Personal Services - Employee Benefits | 2,264.39 | 2,581.53 | |
| | 710 | School Sponsored Extracurricular Activities | | | | |
| | | 34XX | Extracurricular - Activities | | | |
| | | | 1XX Personal Services - Salaries | 7,479.03 | 6,313.54 | |
| | | | 2XX Personal Services - Employee Benefits | 478.28 | 543.36 | |
| | 720 | School Sponsored Athletics | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 206.85 | 37.50 | |
| | | | 4XX Purchased Property Services | 593.82 | 476.00 | |
| | | | 6XX Supplies and Materials | 2,416.63 | 2,715.60 | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 45,464.08 | 46,788.29 | |
| | | | 2XX Personal Services - Employee Benefits | 4,261.92 | 4,939.68 | |
| | | | 3XX Purchased Professional and Technical Services | 52.15 | 93.70 | |
| | | | 5XX Other Purchased Services | 122.12 | 237.13 | |
| | | | 6XX Supplies and Materials | 0.00 | 0.40 | |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 1XX Personal Services - Salaries | 88,064.70 | 107,302.78 | |
| | | | 2XX Personal Services - Employee Benefits | 21,963.61 | 23,143.39 | |
| | | | 5XX Other Purchased Services | 416.07 | 390.61 | |
| | 999 | Undistributed | | | | |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 95,290.28 | 97,083.27 | |



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| | | |
|--|--------------|--------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 5,816,903.01 | 5,999,692.83 |
|--|--------------|--------------|

Schedule Of Changes Worksheet

Fund Code 01

| | | |
|---|--------------|-----|
| Beginning Fund Balance | 477,830.29 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 6,024,860.94 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 5,999,692.83 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 502,998.40 | (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 | 2015 Value | 2016 Value |
|--|---|-------------------|-------------------|
| 1111 | District Levy - Real Property | 183,282.97 | 187,369.83 |
| 1112 | District Levy - Personal Property | 4,406.01 | 5,723.82 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 1,186.29 | 2,784.61 |
| 1190 | Penalties and Interest on Taxes | 885.61 | 647.36 |
| 1510 | Interest Earnings | 4,574.93 | 1,048.24 |
| 1910 | Rentals | 8,250.00 | 0.00 |
| 2220 | County On-Schedule Trans Reimb | 64,341.83 | 57,457.51 |
| 3210 | State On-Schedule Trans Reimb | 64,341.84 | 57,457.52 |
| 3444 | State School Block Grant | 27,566.03 | 27,566.03 |
| 3446 | SB96 Block Grant Reimbursement | 6,294.71 | 0.00 |
| 5200 | Sale or Compensation for Loss of Assets | 250,500.00 | 0.00 |
| 6100 | Material Prior Period Revenue Adjustments | 0.00 | -25,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 615,630.22 | 315,054.92 |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 23XX Support Services - General Administration | | | | | |
| | | | 1XX Personal Services - Salaries | 10,011.59 | 10,211.77 |
| | | | 2XX Personal Services - Employee Benefits | 1,832.47 | 1,981.77 |
| 25XX Support Services - Business | | | | | |
| | | | 1XX Personal Services - Salaries | 24,598.10 | 24,068.45 |
| | | | 2XX Personal Services - Employee Benefits | 5,402.53 | 5,974.43 |
| 26XX Operation and Maintenance of Plant Services | | | | | |
| | | | 4XX Purchased Property Services | 0.00 | 1,388.61 |
| | | | 5XX Other Purchased Services | 0.00 | 549.39 |
| 27XX Student Transportation Services | | | | | |
| | | | 1XX Personal Services - Salaries | 204,200.28 | 198,536.44 |
| | | | 2XX Personal Services - Employee Benefits | 42,012.18 | 45,436.04 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 313.50 |
| | | | 4XX Purchased Property Services | 0.00 | 223.97 |
| | | | 5XX Other Purchased Services | 0.00 | 2,439.91 |
| | | | 6XX Supplies and Materials | 0.00 | 41,674.74 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 45,580.04 |
| | | | 810 Dues and Fees | 0.00 | 82.00 |
| 4XXX Facilities Acquisition and Construction Services | | | | | |
| | | | 7XX Property and Equipment Acquisition | 32,467.50 | 538,005.95 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 10 | | |
|--|--|----------|---|--|-------------------|-------------------|--|
| PRC | Program | Function | Object | | 2015 Value | 2016 Value | |
| | 280 Special Education - Local and State | | | | | | |
| | 27XX Student Transportation Services | | | | | | |
| | | | 1XX Personal Services - Salaries | | 42,847.66 | 50,523.45 | |
| | | | 2XX Personal Services - Employee Benefits | | 9,123.58 | 10,647.20 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>372,495.89</u> | <u>977,637.66</u> | |

| Schedule Of Changes Worksheet | | | | | | | Fund Code 10 | |
|--|-----------|------|----------------|------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | | 773,071.07 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | | 315,054.92 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | | 977,637.66 | (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) | | | | | | | 110,488.33 | (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 | | 2015 Value | 2016 Value |
| | 1111 District Levy - Real Property | | 234.02 | 0.00 |
| | 1190 Penalties and Interest on Taxes | | 3.49 | 0.00 |
| | 1510 Interest Earnings | | 5,167.36 | 4,813.93 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 5,404.87 | 4,813.93 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 11 | |
|--|---|--------------------------------------|--|------------------|-------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX Student Transportation Services | | | |
| | | | 7XX Property and Equipment Acquisition | 82,092.03 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 82,092.03 | 0.00 |

Schedule Of Changes Worksheet

| Schedule Of Changes Worksheet | | | | | | | Fund Code 11 | |
|--|-----------|------|----------------|------|------------|------|--------------|-----|
| Beginning Fund Balance | | | | | 528,318.15 | (1) | | |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 4,813.93 | (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) | | | | | 533,132.08 | (5) | | |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

| PRC | Revenue | 2015 Value | 2016 Value |
|--|----------------------------------|-------------------|-------------------|
| 1510 | Interest Earnings | 45.96 | 5.19 |
| 1611 | National School Lunch Program | 260,816.60 | 260,720.52 |
| 1630 | Catering Sales | 3,855.63 | 10,449.77 |
| 1900 | Other Revenue from Local Sources | 0.00 | 100.00 |
| 3220 | State Food Services Match | 3,158.91 | 753.79 |
| 4550 | Federal Child Nutrition | 237,919.43 | 266,909.27 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 505,796.53 | 538,938.54 |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|---|-------------------|-------------------|
| 910 Food Services | | | | | |
| 25XX Support Services - Business | | | | | |
| | | | 1XX Personal Services - Salaries | 9,798.46 | 10,191.42 |
| | | | 2XX Personal Services - Employee Benefits | 634.92 | 887.23 |
| 31XX Food Services | | | | | |
| | | | 1XX Personal Services - Salaries | 143,691.33 | 138,662.82 |
| | | | 2XX Personal Services - Employee Benefits | 31,298.76 | 38,735.05 |
| | | | 3XX Purchased Professional and Technical Services | 4,430.13 | 4,585.34 |
| | | | 4XX Purchased Property Services | 3,471.59 | 3,400.53 |
| | | | 5XX Other Purchased Services | 1,881.80 | 2,181.89 |
| | | | 6XX Supplies and Materials | 319,072.46 | 344,386.36 |
| | | | 810 Dues and Fees | 2,045.47 | 1,138.50 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 516,324.92 | 544,169.14 |

Schedule Of Changes Worksheet Fund Code 12

| | | |
|--|------------|------|
| Beginning Fund Balance | 37,461.11 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 538,938.54 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 544,169.14 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 42,778.57 | |
| Less Last Year | 44,082.74 | (4a) |
| | -1,304.17 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | |
| | -1,304.17 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 30,926.34 | (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 | 2015 Value | 2016 Value |
|--|--|------------------|------------------|
| 1111 | District Levy - Real Property | 36,212.62 | 36,650.49 |
| 1112 | District Levy - Personal Property | 917.64 | 1,140.33 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 144.31 | 571.22 |
| 1190 | Penalties and Interest on Taxes | 65.76 | 118.82 |
| 1510 | Interest Earnings | 17.30 | 22.86 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 37,357.63 | 38,503.72 |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|-------------------------------------|---|------------------|------------------|
| | 280 | Special Education - Local and State | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 26,803.00 | 33,190.61 |
| | | | 2XX Personal Services - Employee Benefits | 9,577.42 | 4,326.08 |
| | | | 5XX Other Purchased Services | 220.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 36,600.42 | 37,516.69 |

Schedule Of Changes Worksheet Fund Code 13

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 1,114.64 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 38,503.72 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 37,516.69 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 2,101.67 | (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 | | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | | 1,887.92 | 1,254.27 |
| | 2240 County Retirement Distribution | | 669,772.46 | 818,400.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 671,660.38 | 819,654.27 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 14 | |
|---|--|---|---|--------------|------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 346,713.52 | 397,377.94 |
| | | 21XX Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 19,752.59 | 21,249.59 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 6,972.37 | 7,185.40 |
| | | 222X Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 19,505.85 | 31,295.79 |
| | | 23XX Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 13,998.19 | 14,462.74 |
| | | 24XX Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 64,268.38 | 65,170.90 |
| | | 25XX Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 28,687.30 | 28,558.13 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 39,397.79 | 43,388.04 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 29,594.38 | 30,013.44 |
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 130,027.90 | 124,475.39 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 6,600.44 | 7,770.89 |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,788.87 | 1,872.51 |
| | | 27XX Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 11.90 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 2XX Personal Services - Employee Benefits | 1,157.52 | 975.94 |



Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|---------|---|---|--|-------------------|-------------------|
| PRC | Program | Function | Object | | 2015 Value | 2016 Value |
| | 720 | School Sponsored Athletics | | | | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | | 6,622.10 | 6,791.93 |
| | 910 | Food Services | | | | |
| | | 25XX | Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | | 1,456.10 | 1,890.98 |
| | | 31XX | Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | | 33,456.70 | 35,205.89 |
| 910 | | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | | 23,352.30 | 0.00 |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | | 2,214.07 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>775,566.37</u> | <u>817,697.40</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|-----------|------|----------------|------|--------------|------|
| Beginning Fund Balance | | | | | 124,521.55 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 819,654.27 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 817,697.40 | (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) | | | | | 126,478.42 | (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 | 2016 Value |
|------------|---|------------|
| 102 | Garfield Donations | |
| 1900 | Other Revenue from Local Sources | 13,921.16 |
| 1920 | Contributions/Donations from Private Sources | 725.00 |
| 103 | Highland Park Donations | |
| 1900 | Other Revenue from Local Sources | 728.21 |
| 1920 | Contributions/Donations from Private Sources | 700.00 |
| 104 | Lewis & Clark Donations | |
| 1900 | Other Revenue from Local Sources | 136.00 |
| 1920 | Contributions/Donations from Private Sources | 742.72 |
| 105 | LJHS Donations | |
| 1900 | Other Revenue from Local Sources | 201.32 |
| 1920 | Contributions/Donations from Private Sources | 700.00 |
| 129 | Flex Forfeitures | |
| 1900 | Other Revenue from Local Sources | 370.00 |
| 232 | Garfield PTO Donations | |
| 1920 | Contributions/Donations from Private Sources | 3,211.34 |
| 233 | Highland Park PTO Donations | |
| 1920 | Contributions/Donations from Private Sources | 2,726.93 |
| 234 | Lewis & Clark PTO Donations | |
| 1920 | Contributions/Donations from Private Sources | 2,297.33 |
| 235 | LJHS PTO Donations | |
| 1920 | Contributions/Donations from Private Sources | 6,497.31 |
| 287 | Aggregate Reim/Indirects | |
| 1950 | Services Provided Other School Districts or Coops | 4,887.02 |
| 1960 | Services Provided Other Local Governmental Units | 7,495.49 |
| 494 | Title I - Schoolwide | |
| 4940 | Schoolwide Program | 395,212.00 |
| 542 | Elementary Book Fair | |
| 1900 | Other Revenue from Local Sources | 10,221.23 |
| 566 | Moodie Donation | |
| 1920 | Contributions/Donations from Private Sources | 8,000.00 |
| 633 | District Reimbursements | |
| 1900 | Other Revenue from Local Sources | 1,667.30 |
| 1920 | Contributions/Donations from Private Sources | 166.66 |
| 3117 | State Tuition for State Placement | 20,797.58 |
| 3356 | Medicaid Comprehensive School & Community Treatment Services (CSCT) | 96,016.50 |
| 3357 | Montana Administrative Claiming Reimbursement | 37,893.90 |
| 5200 | Sale or Compensation for Loss of Assets | 43.80 |
| 6100 | Material Prior Period Revenue Adjustments | -2,520.00 |



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

612,838.80

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

Fund Code 15

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|---|----------|---|------------|------------------|
| 102 | Garfield Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 5XX Other Purchased Services | | 10,370.00 |
| | | | 6XX Supplies and Materials | | 3,822.27 |
| | | | 102 Subtotal | | 14,192.27 |
| 103 | Highland Park Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 86.95 |
| | | | 103 Subtotal | | 86.95 |
| 104 | Lewis & Clark Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 86.95 |
| | | | 104 Subtotal | | 86.95 |
| 105 | LJHS Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 2,945.00 |
| | | | 105 Subtotal | | 2,945.00 |
| 129 | Flex Forfeitures | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 25XX Support Services - Business | | | | |
| | | | 6XX Supplies and Materials | | 666.65 |
| | | | 129 Subtotal | | 666.65 |
| 232 | Garfield PTO Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 5XX Other Purchased Services | | 234.00 |
| | | | 6XX Supplies and Materials | | 761.88 |
| | 27XX Student Transportation Services | | | | |
| | | | 1XX Personal Services - Salaries | | 2,059.88 |
| | | | 2XX Personal Services - Employee Benefits | | 155.58 |
| | | | 232 Subtotal | | 3,211.34 |
| 233 | Highland Park PTO Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 2,726.93 |
| | | | 233 Subtotal | | 2,726.93 |



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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|---|----------|---|------------|------------------|
| 234 | Lewis & Clark PTO Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 597.27 |
| | | | 2XX Personal Services - Employee Benefits | | 45.18 |
| | | | 5XX Other Purchased Services | | 48.00 |
| | | | 6XX Supplies and Materials | | 1,606.88 |
| | | | 234 Subtotal | | 2,297.33 |
| 235 | LJHS PTO Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 6,497.31 |
| | | | 235 Subtotal | | 6,497.31 |
| 287 | Aggregate Reim/Indirects | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 27XX Student Transportation Services | | | | |
| | | | 4XX Purchased Property Services | | 363.15 |
| | | | 6XX Supplies and Materials | | 2,970.91 |
| | | | 287 Subtotal | | 3,334.06 |
| 365 | Indian Ed for All | | | | |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | 27XX Student Transportation Services | | | | |
| | | | 1XX Personal Services - Salaries | | 246.81 |
| | | | 2XX Personal Services - Employee Benefits | | 18.79 |
| | | | 5XX Other Purchased Services | | 215.58 |
| | | | 365 Subtotal | | 481.18 |
| 367 | Full-Time Kindergarten OTO | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 36,025.00 |
| | | | 2XX Personal Services - Employee Benefits | | 6,672.96 |
| | | | 367 Subtotal | | 42,697.96 |
| 494 | Title I - Schoolwide | | | | |
| | 494 Schoolwide Program | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 244,759.53 |
| | | | 2XX Personal Services - Employee Benefits | | 95,662.37 |
| | | | 6XX Supplies and Materials | | 5,040.00 |
| | 221X Improvement of Instruction Services | | | | |
| | | | 1XX Personal Services - Salaries | | 22,073.50 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|--|---|----------|---|------------|-------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 2XX Personal Services - Employee Benefits | | 7,480.02 |
| | | | 3XX Purchased Professional and Technical Services | | 4,700.00 |
| | | | 5XX Other Purchased Services | | 15,378.06 |
| | | | 6XX Supplies and Materials | | 118.52 |
| | | | 494 Subtotal | | <u>395,212.00</u> |
| 542 | Elementary Book Fair | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 222X Educational Media Services | | | | |
| | | | 6XX Supplies and Materials | | 9,777.00 |
| | | | 542 Subtotal | | <u>9,777.00</u> |
| 566 | Moodie Donation | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | | 317.35 |
| | | | 2XX Personal Services - Employee Benefits | | 24.15 |
| | | | 5XX Other Purchased Services | | 1,372.60 |
| | | | 6XX Supplies and Materials | | 4,666.77 |
| | | | 566 Subtotal | | <u>6,380.87</u> |
| 633 | District Reimbursements | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 5XX Other Purchased Services | | 608.40 |
| | 21XX Support Services - Students | | | | |
| | | | 1XX Personal Services - Salaries | | 3,745.04 |
| | | | 2XX Personal Services - Employee Benefits | | 730.66 |
| | 23XX Support Services - General Administration | | | | |
| | | | 6XX Supplies and Materials | | 976.84 |
| | 25XX Support Services - Business | | | | |
| | | | 3XX Purchased Professional and Technical Services | | 3,346.65 |
| | 280 Special Education - Local and State | | | | |
| | 21XX Support Services - Students | | | | |
| | | | 3XX Purchased Professional and Technical Services | | 92,226.58 |
| | 62XX Resources Transferred to Other School Districts or Cooperatives | | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | | 20,797.58 |
| | | | 633 Subtotal | | <u>122,431.75</u> |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | <u>613,025.55</u> |



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 15

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 599,107.80 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 612,838.80 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 613,025.55 | (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) | | | | | 598,921.05 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---------------------------------|-------------------|-------------------|----------------|
| 102 Garfield Donations | 14,646.16 | 14,192.27 | 453.89 |
| 103 Highland Park Donations | 1,428.21 | 86.95 | 1,341.26 |
| 104 Lewis & Clark Donations | 878.72 | 86.95 | 791.77 |
| 105 LJHS Donations | 901.32 | 2,945.00 | -2,043.68 |
| 129 Flex Forfeitures | 370.00 | 666.65 | -296.65 |
| 232 Garfield PTO Donations | 3,211.34 | 3,211.34 | 0.00 |
| 233 Highland Park PTO Donations | 2,726.93 | 2,726.93 | 0.00 |
| 234 Lewis & Clark PTO Donations | 2,297.33 | 2,297.33 | 0.00 |
| 235 LJHS PTO Donations | 6,497.31 | 6,497.31 | 0.00 |
| 287 Aggregate Reim/Indirects | 12,382.51 | 3,334.06 | 9,048.45 |
| 365 Indian Ed for All | 0.00 | 481.18 | -481.18 |
| 367 Full-Time Kindergarten OTO | 0.00 | 42,697.96 | -42,697.96 |
| 494 Title I - Schoolwide | 395,212.00 | 395,212.00 | 0.00 |
| 542 Elementary Book Fair | 10,221.23 | 9,777.00 | 444.23 |
| 566 Moodie Donation | 8,000.00 | 6,380.87 | 1,619.13 |
| 633 District Reimbursements | 154,065.74 | 122,431.75 | 31,633.99 |
| Total | 612,838.80 | 613,025.55 | -186.75 |



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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 | | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | | 113.90 | 96.37 |
| | 1910 Rentals | | 5,050.00 | 4,725.00 |
| 147 | Junior High Band Rental | | | |
| | 1910 Rentals | | 180.00 | 245.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 5,343.90 | 5,066.37 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 20 | |
|--|--|---|---------------------------------|--|-----------------|-----------------|
| PRC | Program | Function | Object | | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 6XX Supplies and Materials | | 0.00 | 459.72 |
| | | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 4XX Purchased Property Services | | 0.00 | 3,113.48 |
| | | | 6XX Supplies and Materials | | 6,008.81 | 0.00 |
| 147 | Junior High Band Rental | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| | | 1XXX Instruction | | | | |
| | | | 4XX Purchased Property Services | | 0.00 | 580.00 |
| | | | 6XX Supplies and Materials | | 0.00 | 1,200.68 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 6,008.81 | 5,353.88 |

| Schedule Of Changes Worksheet | | | | | Fund Code 20 | |
|--|-----------|------|----------------|-----------|--------------|-----|
| Beginning Fund Balance | | | | | 9,257.36 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 5,066.37 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 5,353.88 | (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) | | | | | 8,969.85 | (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 | 2015 Value | 2016 Value |
|--|------------------------|---------------|---------------|
| | 1510 Interest Earnings | 467.86 | 484.77 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>467.86</u> | <u>484.77</u> |

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

| PRC | Program | Function | Object | 2015 Value | 2016 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 | | | | | 53,200.38 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 484.77 | (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) | | | | | 53,685.15 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------|---------------|---------------|
| | 1510 Interest Earnings | 776.94 | 805.02 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>776.94</u> | <u>805.02</u> |

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

| PRC | Program | Function | Object | 2015 Value | 2016 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 | | | | | 88,346.91 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 805.02 | (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) | | | | | 89,151.93 | (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 | 2015 Value | 2016 Value |
|--|--|------------------|------------------|
| 1111 | District Levy - Real Property | 59,912.38 | 59,722.90 |
| 1112 | District Levy - Personal Property | 1,482.48 | 1,845.50 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 339.05 | 918.35 |
| 1190 | Penalties and Interest on Taxes | 216.66 | 204.37 |
| 1510 | Interest Earnings | 542.73 | 437.52 |
| 3281 | State Technology Aid | 5,416.83 | 5,360.68 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 67,910.13 | 68,489.32 |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|---|------------------|------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | | | | |
| 222X Educational Media Services | | | | | |
| | | | 3XX Purchased Professional and Technical Services | 4,764.99 | 7,882.24 |
| | | | 5XX Other Purchased Services | 295.06 | 126.43 |
| | | | 6XX Supplies and Materials | 56,942.39 | 45,464.67 |
| | | | 810 Dues and Fees | 160.00 | 0.00 |
| 25XX Support Services - Business | | | | | |
| | | | 3XX Purchased Professional and Technical Services | 4,112.14 | 6,755.11 |
| | | | 4XX Purchased Property Services | 7.69 | 10.29 |
| | | | 5XX Other Purchased Services | 1,000.73 | 1,843.63 |
| | | | 6XX Supplies and Materials | 2,190.23 | 2,890.18 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 69,473.23 | 64,972.55 |

Schedule Of Changes Worksheet Fund Code 28

| | | |
|--|-----------|------|
| Beginning Fund Balance | 55,792.77 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 68,489.32 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 64,972.55 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 59,309.54 | (5) |



Trustees' Financial Summary

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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 | | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | | 1,464.83 | 1,465.56 |
| | 1900 Other Revenue from Local Sources | | 1,052.30 | 876.85 |
| | 3445 State Combined Fund School Block Grant | | 31,231.34 | 31,231.34 |
| | 3447 SB96 Combined Block Grant Reimbursement | | 8,287.37 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | <u>42,035.84</u> | <u>33,573.75</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 29 | |
|--|---|------------------|---|------------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 15,000.00 | 33,000.00 |
| | | | 2XX Personal Services - Employee Benefits | 16,651.48 | 15,166.38 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>31,651.48</u> | <u>48,166.38</u> |

| Schedule Of Changes Worksheet | | | | | | Fund Code 29 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 168,939.03 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 33,573.75 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 48,166.38 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 154,346.40 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-------------------|-------------------|
| 1111 | District Levy - Real Property | 118,001.93 | 152,034.52 |
| 1112 | District Levy - Personal Property | 2,922.90 | 4,558.12 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 682.68 | 2,050.73 |
| 1190 | Penalties and Interest on Taxes | 427.41 | 450.97 |
| 1510 | Interest Earnings | 9,322.07 | 4,398.59 |
| 3120 | State Guaranteed Tax Base Aid | 92,012.50 | 59,128.10 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>223,369.49</u> | <u>222,621.03</u> |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
|--|---------|---|--|---------------------------|---------------|--------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 51XX | General Obligation Bonds, Special Assessments and Interest | | | |
| | | | 860 | Agent Fees/Issuance Costs | 550.00 | 550.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>550.00</u> | <u>550.00</u> | |

Schedule Of Changes Worksheet

Fund Code 50

| | | |
|--|--------------|------|
| Beginning Fund Balance | 1,662,514.76 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 222,621.03 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 550.00 | (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) | 1,884,585.79 | (5) |



Trustees' Financial Summary

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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 | 2015 Value | 2016 Value |
|--|------------------------|---------------|---------------|
| | 1510 Interest Earnings | 152.54 | 154.16 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>152.54</u> | <u>154.16</u> |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|----------|----------------------------|-----------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 24XX Support Services - School Administration | | | | |
| | | | 6XX Supplies and Materials | 1,624.40 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,624.40</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

Fund Code 60

| | | |
|--|-----------|------|
| Beginning Fund Balance | 16,917.08 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 154.16 | (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) | 17,071.24 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-------------------|------------------|
| | 1111 District Levy - Real Property | 95,488.12 | 3,982.26 |
| | 1112 District Levy - Personal Property | 2,362.90 | 491.17 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 539.76 | 824.74 |
| | 1190 Penalties and Interest on Taxes | 347.66 | 203.17 |
| | 1510 Interest Earnings | 5,868.19 | 6,115.83 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>104,606.63</u> | <u>11,617.17</u> |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|---|--|-------------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 154,139.32 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>154,139.32</u> | <u>0.00</u> |

Schedule Of Changes Worksheet

Fund Code 61

| | | |
|--|------------|------|
| Beginning Fund Balance | 666,245.98 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 11,617.17 | (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) | 677,863.15 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------------------|-------------------|-------------------|
| | 1970 Services Provided Other Funds | 131,674.21 | 137,723.95 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>131,674.21</u> | <u>137,723.95</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|--------------------------|---|-------------------|-------------------|
| | 920 Enterprise or Internal Service Programs | | | | |
| | | 32XX Enterprise Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 129,409.00 | 146,621.64 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>129,409.00</u> | <u>146,621.64</u> |

Schedule Of Changes Worksheet

Fund Code 78

| | | |
|--|------------|------|
| Beginning Fund Balance | 16,946.87 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 137,723.95 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 146,621.64 | (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) | 8,049.18 | (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 | 2015 Value | 2016 Value |
|--|---------------------------------------|------------|------------|
| | 1510 Interest Earnings | 6.06 | 7.80 |
| | 1XXX Revenues from Student Activities | 44,044.15 | 48,831.45 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 44,050.21 | 48,839.25 |

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

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|--|-----------------------------|------------|------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 40,110.69 | 43,077.69 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 40,110.69 | 43,077.69 |

Schedule Of Changes Worksheet Fund Code 84

| | | |
|--|-----------|------|
| Beginning Fund Balance | 73,714.68 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 48,839.25 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 43,077.69 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Total | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| Total | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 79,476.24 | (5) |



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Detail Expenditure

| Fund | Account | Description | 2015 Value | 2016 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 | 410,016.19 | 368,720.90 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 2,669,846.24 | 2,691,931.24 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 77,130.19 | 9,333.90 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 7,408.65 | 2,521.24 |
| XX | XXX 26XX 41X | Energy Utility Services | 161,960.36 | 150,833.69 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 154,139.32 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 32,467.50 | 538,005.95 |
| 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 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 | 220.00 | 0.00 |



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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 125,042.40 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 125,042.40 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 41,680.80 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 180,061.05 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 990,265.13 |
| 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 FY2018 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|-----------|---------|---------|---------|
| 280 | 1XXX | 1XX | 768,080.14 | 33,190.61 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 146,224.27 | 4,326.08 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 3,111.37 | 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 | 35,332.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 952,748.44 | 37,516.69 | 0.00 | 0.00 | 0.00 |

990,265.13

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 FY16 in TEAMS.



Trustees' Financial Summary

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

| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|--|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 229,882.14 | 0.00 | 0.00 | 0.00 | 229,882.14 |
| Land Improvements | 447,632.54 | 0.00 | 0.00 | 0.00 | 447,632.54 |
| *** Buildings | 4,699,683.86 | 32,467.50 | 538,005.95 | 95,000.00 | 5,175,157.31 |
| Machinery and Equipment | 1,807,395.40 | 0.00 | 45,580.04 | 12,807.70 | 1,840,167.74 |
| Construction in Progress | 32,467.50 | 0.00 | 0.00 | 32,467.50 | 0.00 |
| Totals at Historical Cost | 7,217,061.44 | 32,467.50 | 583,585.99 | 140,275.20 | 7,692,839.73 |
| Depreciation | | | | | |
| Improvement Accum | 213,575.93 | 0.00 | 18,895.15 | 0.00 | 232,471.08 |
| Building Accum | 2,409,934.38 | 0.00 | 159,289.12 | 47,500.00 | 2,521,723.50 |
| Machinery and Equipment Accum | 1,400,285.59 | 0.00 | 93,944.80 | 11,756.56 | 1,482,473.83 |
| Total Accumulated Depreciation | 4,023,795.90 | 0.00 | 272,129.07 | 59,256.56 | 4,236,668.41 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 3,193,265.54 | 32,467.50 | 311,456.92 | 81,018.64 | 3,456,171.32 |

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

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

*** Has comments.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 419,475.25 | 0.00 | 0.00 | 15,358.55 | 404,116.70 | 0.00 | 404,116.70 |
| Other Post Employment Benefits | 778,413.00 | 46,431.00 | 0.00 | 0.00 | 824,844.00 | 0.00 | 824,844.00 |
| Other | 76,348.62 | 72,000.00 | 48,160.20 | 1,188.42 | 99,000.00 | 0.00 | 99,000.00 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 1,274,236.87 | 118,431.00 | 48,160.20 | 16,546.97 | 1,327,960.70 | 0.00 | 1,327,960.70 |
| Bond(s) | | | | | | | |
| 06/16/2009 | 2,087,250.00 | 0.00 | 0.00 | 0.00 | 2,087,250.00 | 0.00 | 2,087,250.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 2,087,250.00 | 0.00 | 0.00 | 0.00 | 2,087,250.00 | 0.00 | 2,087,250.00 |

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

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

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



Trustees' Financial Summary

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Net Pension Liability FY2016

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 1,059,219.18 | 121,462.84 | 0.00 | 1,180,682.02 |
| Net Pension - TRS | 4,698,957.20 | 43,830.20 | 0.00 | 4,742,787.40 |