



Trustees' Financial Summary

FY2016-17

Submit ID: 0258-52841107

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 FY17 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
117	Garfield Ski Trips	LOCAL		
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
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
361	Services for Significant Needs Students	STATE	14-0258-76-17-PII	State
365	Indian Ed for All	STATE		
367	Full-Time Kindergarten OTO	STATE	2009	
447	GIS Grant	LOCAL	2009	
456	IDEA Part B	FEDERAL		84.027
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)	498,524.60	93,898.15	465,694.37	2,797.55
02	Taxes Receivable - Real and Personal (120-149)	45,637.65	8,573.76	6.10	
03	Taxes Receivable - Protested (150-159)	5,240.08	978.44	0.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				870.22
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				44,123.95
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	549,402.33	103,450.35	465,700.51	47,791.72
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)	50,877.73	9,552.20	6.14	13,812.64
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				44,123.95
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	498,524.60	93,898.15	465,694.37	(10,144.87)
52	TOTAL FUND BALANCE/EQUITY	498,524.60	93,898.15	465,694.37	33,979.08
53	TOTAL LIABILITIES AND FUND BALANCE	549,402.33	103,450.35	465,700.51	47,791.72



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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)	964.04	149,315.87	542,078.82	
02	Taxes Receivable - Real and Personal (120-149)	958.07			
03	Taxes Receivable - Protested (150-159)	113.72			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			87,992.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,035.83	149,315.87	630,071.72	
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)			5,948.79	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			5,948.79	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,071.79			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	964.04	149,315.87	624,122.93	
52	TOTAL FUND BALANCE/EQUITY	964.04	149,315.87	624,122.93	
53	TOTAL LIABILITIES AND FUND BALANCE	2,035.83	149,315.87	630,071.72	



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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)			9,933.24	44,731.82
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			9,933.24	44,731.82
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			9,933.24	44,731.82
52	TOTAL FUND BALANCE/EQUITY			9,933.24	44,731.82
53	TOTAL LIABILITIES AND FUND BALANCE			9,933.24	44,731.82



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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)	90,104.29			
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	90,104.29			
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	90,104.29			
52	TOTAL FUND BALANCE/EQUITY	90,104.29			
53	TOTAL LIABILITIES AND FUND BALANCE	90,104.29			



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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)	46,398.80	144,601.31		(1,235.94)
02	Taxes Receivable - Real and Personal (120-149)	1,653.70			5,141.89
03	Taxes Receivable - Protested (150-159)	189.63			594.75
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	48,242.13	144,601.31		4,500.70
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)	1,843.33			5,736.64
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	46,398.80	144,601.31		(1,235.94)
52	TOTAL FUND BALANCE/EQUITY	46,398.80	144,601.31		(1,235.94)
53	TOTAL LIABILITIES AND FUND BALANCE	48,242.13	144,601.31		4,500.70



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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)	17,253.61	558,070.56		
02	Taxes Receivable - Real and Personal (120-149)		2,481.58		
03	Taxes Receivable - Protested (150-159)		289.12		
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	17,253.61	560,841.26		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,770.70		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		139,151.82		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,253.61	418,918.74		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	17,253.61	558,070.56		
53	TOTAL LIABILITIES AND FUND BALANCE	17,253.61	560,841.26		



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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)			38,072.17	
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			38,072.17	
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)			38,072.17	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			38,072.17	
53	TOTAL LIABILITIES AND FUND BALANCE			38,072.17	



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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)			79,951.70	
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			79,951.70	
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			79,951.70	
52	TOTAL FUND BALANCE/EQUITY			79,951.70	
53	TOTAL LIABILITIES AND FUND BALANCE			79,951.70	



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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)	748,218.76	102,026.79		
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	748,218.76	102,026.79		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	748,218.76	102,026.79		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	748,218.76	102,026.79		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	748,218.76	102,026.79		



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	1,619,389.33	1,598,415.08
1112	District Levy - Personal Property	50,012.98	70,495.75
1114	District Levy - Pers Prop/Mobile Homes	24,301.44	15,107.47
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,450.67	11,455.45
1190	Penalties and Interest on Taxes	5,402.63	5,213.39
1510	Interest Earnings	5,133.26	6,066.54
3110	Direct State Aid	2,202,077.78	2,292,052.76
3111	Quality Educator	213,156.45	221,066.27
3112	At Risk Student	31,011.94	29,423.12
3113	Indian Education For All	17,560.08	18,296.25
3114	American Indian Achievement Gap	3,895.00	4,389.00
3115	State Spec Ed Allowable Cost Pymt to Districts	374,610.03	372,414.42
3116	Data For Achievement	16,820.00	17,529.96
3117	State Tuition for State Placement	2,504.07	2,432.79
3118	Natural Resource Development	24,721.84	41,488.40
3120	State Guaranteed Tax Base Aid	1,024,466.52	1,058,962.57
3444	State School Block Grant	398,346.92	398,346.92
3460	Montana Oil and Gas Tax	0.00	1,450.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,024,860.94	6,164,606.65

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	2,259,682.12	2,241,841.75
			2XX Personal Services - Employee Benefits	375,243.55	399,060.13
			3XX Purchased Professional and Technical Services	8,894.34	6,737.50
			4XX Purchased Property Services	26,361.88	23,542.93
			5XX Other Purchased Services	3,130.50	2,952.48
			6XX Supplies and Materials	98,821.30	109,963.63
			810 Dues and Fees	188.36	235.36
21XX Support Services - Students					
			1XX Personal Services - Salaries	126,521.40	140,731.54
			2XX Personal Services - Employee Benefits	10,963.26	14,777.64
			3XX Purchased Professional and Technical Services	750.00	35,247.63
			5XX Other Purchased Services	7,762.32	6,967.06
			6XX Supplies and Materials	1,131.31	741.06
			810 Dues and Fees	253.50	253.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2016 Value	2017 Value	
		221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	44,147.00	45,030.00	
		2XX	Personal Services - Employee Benefits	7,754.11	8,394.02	
		3XX	Purchased Professional and Technical Services	536.00	938.00	
		4XX	Purchased Property Services	306.04	1,065.30	
		5XX	Other Purchased Services	105.04	0.00	
		6XX	Supplies and Materials	1,961.66	3,077.69	
		810	Dues and Fees	411.38	404.68	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	143,710.86	117,947.77	
		2XX	Personal Services - Employee Benefits	17,954.01	20,447.41	
		3XX	Purchased Professional and Technical Services	6,861.05	6,488.25	
		5XX	Other Purchased Services	0.00	1,265.36	
		6XX	Supplies and Materials	13,943.08	9,709.17	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	79,260.43	100,790.01	
		2XX	Personal Services - Employee Benefits	15,600.48	17,269.35	
		3XX	Purchased Professional and Technical Services	7,608.99	13,854.80	
		5XX	Other Purchased Services	17,645.97	18,334.36	
		6XX	Supplies and Materials	1,986.04	1,813.27	
		810	Dues and Fees	5,400.87	5,429.68	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	418,479.94	426,026.41	
		2XX	Personal Services - Employee Benefits	97,202.33	102,302.36	
		5XX	Other Purchased Services	2,089.10	3,325.76	
		6XX	Supplies and Materials	3,623.20	5,082.62	
		810	Dues and Fees	1,710.00	1,710.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	162,047.29	159,474.21	
		2XX	Personal Services - Employee Benefits	38,058.72	42,430.01	
		3XX	Purchased Professional and Technical Services	18,726.01	15,552.17	
		4XX	Purchased Property Services	10,046.16	9,298.68	
		5XX	Other Purchased Services	8,544.77	11,357.24	
		6XX	Supplies and Materials	14,336.97	10,275.91	
		7XX	Property and Equipment Acquisition	0.00	9,714.33	
		810	Dues and Fees	380.95	897.04	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	289,923.44	271,255.14	
		2XX	Personal Services - Employee Benefits	88,849.06	91,233.81	
		3XX	Purchased Professional and Technical Services	8,872.45	7,941.72	
		4XX	Purchased Property Services	210,815.67	254,389.49	
		5XX	Other Purchased Services	27,289.87	51,328.49	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2016 Value	2017 Value	
			6XX Supplies and Materials	46,369.14	50,274.04	
			810 Dues and Fees	700.00	279.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	768,080.14	779,114.49	
			2XX Personal Services - Employee Benefits	146,224.27	150,037.36	
			6XX Supplies and Materials	3,111.37	890.89	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	219.11	0.00	
			2XX Personal Services - Employee Benefits	14.24	0.00	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	35,332.66	48,975.82	
	316	Data For Achievement				
		25XX	Support Services - Business			
			6XX Supplies and Materials	8,984.03	9,235.69	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			1XX Personal Services - Salaries	12,118.31	12,539.47	
			2XX Personal Services - Employee Benefits	2,581.53	2,971.45	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	6,313.54	6,391.89	
			2XX Personal Services - Employee Benefits	543.36	434.31	
			5XX Other Purchased Services	0.00	9.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			3XX Purchased Professional and Technical Services	37.50	296.00	
			4XX Purchased Property Services	476.00	275.90	
			6XX Supplies and Materials	2,715.60	4,583.71	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	46,788.29	46,559.19	
			2XX Personal Services - Employee Benefits	4,939.68	3,691.64	
			3XX Purchased Professional and Technical Services	93.70	87.10	
			5XX Other Purchased Services	237.13	259.40	
			6XX Supplies and Materials	0.40	0.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	107,302.78	106,258.23	
			2XX Personal Services - Employee Benefits	23,143.39	25,641.88	
			5XX Other Purchased Services	390.61	390.61	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2016 Value	2017 Value
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		97,083.27	90,976.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>5,999,692.83</u>	<u>6,169,080.45</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					502,998.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,164,606.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,169,080.45	(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)					498,524.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	187,369.83	311,516.70
1112	District Levy - Personal Property	5,723.82	12,083.95
1114	District Levy - Pers Prop/Mobile Homes	2,784.61	2,478.40
1190	Penalties and Interest on Taxes	647.36	799.19
1510	Interest Earnings	1,048.24	623.73
2220	County On-Schedule Trans Reimb	57,457.51	51,871.04
3210	State On-Schedule Trans Reimb	57,457.52	51,871.05
3444	State School Block Grant	27,566.03	27,566.03
6100	Material Prior Period Revenue Adjustments	-25,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		315,054.92	458,810.09

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	10,211.77	14,071.89
			2XX Personal Services - Employee Benefits	1,981.77	2,076.90
25XX Support Services - Business					
			1XX Personal Services - Salaries	24,068.45	25,408.19
			2XX Personal Services - Employee Benefits	5,974.43	6,401.37
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	1,388.61	13,980.95
			5XX Other Purchased Services	549.39	3,386.83
27XX Student Transportation Services					
			1XX Personal Services - Salaries	198,536.44	207,831.60
			2XX Personal Services - Employee Benefits	45,436.04	53,655.14
			3XX Purchased Professional and Technical Services	313.50	3,937.23
			4XX Purchased Property Services	223.97	2,528.15
			5XX Other Purchased Services	2,439.91	9,603.96
			6XX Supplies and Materials	41,674.74	53,526.75
			7XX Property and Equipment Acquisition	45,580.04	3,456.53
			810 Dues and Fees	82.00	14.19
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	538,005.95	9,188.38
280 Special Education - Local and State					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	50,523.45	54,658.32
			2XX Personal Services - Employee Benefits	10,647.20	11,673.89



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	977,637.66	475,400.27
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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance		110,488.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		458,810.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		475,400.27 (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)		93,898.15 (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	2016 Value	2017 Value
	1510 Interest Earnings	4,813.93	5,231.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,813.93	5,231.61

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

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition	0.00	72,669.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	72,669.32

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	533,132.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,231.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,669.32	(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)	465,694.37	(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	2016 Value	2017 Value
1510	Interest Earnings	5.19	7.03
1611	National School Lunch Program	260,720.52	241,883.57
1630	Catering Sales	10,449.77	12,772.33
1900	Other Revenue from Local Sources	100.00	190.04
3220	State Food Services Match	753.79	870.22
4550	Federal Child Nutrition	266,909.27	278,336.56
5200	Sale or Compensation for Loss of Assets	0.00	10.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		538,938.54	534,069.75

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

PRC	Program	Function	Object	2016 Value	2017 Value
910 Food Services					
25XX Support Services - Business					
			1XX Personal Services - Salaries	10,191.42	11,609.32
			2XX Personal Services - Employee Benefits	887.23	787.66
31XX Food Services					
			1XX Personal Services - Salaries	138,662.82	151,779.76
			2XX Personal Services - Employee Benefits	38,735.05	25,304.23
			3XX Purchased Professional and Technical Services	4,585.34	4,951.13
			4XX Purchased Property Services	3,400.53	2,438.02
			5XX Other Purchased Services	2,181.89	2,688.36
			6XX Supplies and Materials	344,386.36	330,393.89
			810 Dues and Fees	1,138.50	2,410.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				544,169.14	532,362.39



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						30,926.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						534,069.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						532,362.39 (3)
Increase/Decrease of Reserve for Inventories						
This Year	44,123.95	Less Last Year	42,778.57	(4a)		1,345.38
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						1,345.38 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						33,979.08 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	36,650.49	34,620.67
1112	District Levy - Personal Property	1,140.33	1,520.75
1114	District Levy - Pers Prop/Mobile Homes	571.22	330.81
1190	Penalties and Interest on Taxes	118.82	109.29
1510	Interest Earnings	22.86	17.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,503.72	36,598.79

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

PRC	Program	Function	Object	2016 Value	2017 Value
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	33,190.61	26,844.81
			2XX Personal Services - Employee Benefits	4,326.08	10,111.61
			5XX Other Purchased Services	0.00	780.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,516.69	37,736.42

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	2,101.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,598.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,736.42	(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)	964.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	1,254.27	1,651.49
	2240 County Retirement Distribution	818,400.00	846,286.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		819,654.27	847,937.68

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

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	397,377.94	367,645.45
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	21,249.59	24,818.04
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	7,185.40	7,369.68
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	31,295.79	18,533.27
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	14,462.74	42,432.42
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	65,170.90	66,807.04
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	28,558.13	28,156.29
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	43,388.04	40,650.50
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	30,013.44	30,798.82
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	124,475.39	141,922.19
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,770.89	8,423.99
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,872.51	1,918.02
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	11.90	31.10
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	975.94	1,001.26



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2016 Value	2017 Value
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		6,791.93	6,468.13
	910	Food Services				
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits		1,890.98	1,768.38
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		35,205.89	36,355.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					817,697.40	825,100.23

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					126,478.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					847,937.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					825,100.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					149,315.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2017 Value
102	Garfield Donations	
	1900 Other Revenue from Local Sources	1,284.69
	1920 Contributions/Donations from Private Sources	997.32
103	Highland Park Donations	
	1900 Other Revenue from Local Sources	1,521.55
	1920 Contributions/Donations from Private Sources	25.00
104	Lewis & Clark Donations	
	1900 Other Revenue from Local Sources	222.40
	1920 Contributions/Donations from Private Sources	400.00
105	LJHS Donations	
	1900 Other Revenue from Local Sources	198.40
117	Garfield Ski Trips	
	1900 Other Revenue from Local Sources	11,450.00
	1920 Contributions/Donations from Private Sources	250.00
129	Flex Forfeitures	
	1900 Other Revenue from Local Sources	0.32
232	Garfield PTO Donations	
	1920 Contributions/Donations from Private Sources	181.50
233	Highland Park PTO Donations	
	1920 Contributions/Donations from Private Sources	3,157.63
234	Lewis & Clark PTO Donations	
	1920 Contributions/Donations from Private Sources	1,995.23
235	LJHS PTO Donations	
	1920 Contributions/Donations from Private Sources	1,905.16
287	Aggregate Reim/Indirects	
	1950 Services Provided Other School Districts or Coops	3,731.48
	1960 Services Provided Other Local Governmental Units	6,739.28
361	Services for Significant Needs Students	
	3610 Services for Significant Needs Students	3,692.50
456	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	10,000.00
494	Title I - Schoolwide	
	4940 Schoolwide Program	385,534.00
542	Elementary Book Fair	
	1900 Other Revenue from Local Sources	8,450.01
566	Moodie Donation	
	1920 Contributions/Donations from Private Sources	8,000.00
633	District Reimbursements	
	1900 Other Revenue from Local Sources	703.50



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1920 Contributions/Donations from Private Sources	167.50
3117 State Tuition for State Placement	18,947.31
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	113,235.18
3357 Montana Administrative Claiming Reimbursement	33,952.66
5200 Sale or Compensation for Loss of Assets	655.15

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 617,397.77

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

PRC	Program	Function	Object	2016 Value	2017 Value
102	Garfield Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,000.00
			6XX Supplies and Materials		1,094.40
			102 Subtotal		<u>2,094.40</u>
103	Highland Park Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		455.00
			103 Subtotal		<u>455.00</u>
104	Lewis & Clark Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		857.84
			104 Subtotal		<u>857.84</u>
117	Garfield Ski Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		11,360.00
			117 Subtotal		<u>11,360.00</u>
129	Flex Forfeitures				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			6XX Supplies and Materials		666.65
			129 Subtotal		<u>666.65</u>
232	Garfield PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		181.50
			232 Subtotal		<u>181.50</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2016 Value	2017 Value
233	Highland Park	PTO Donations			
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,790.05
			2XX Personal Services - Employee Benefits		187.54
			6XX Supplies and Materials		882.17
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		286.26
			2XX Personal Services - Employee Benefits		11.61
			233 Subtotal		3,157.63
234	Lewis & Clark	PTO Donations			
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		174.34
			2XX Personal Services - Employee Benefits		12.62
			6XX Supplies and Materials		1,808.27
			234 Subtotal		1,995.23
235	LJHS	PTO Donations			
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,905.16
			235 Subtotal		1,905.16
287	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		22.08
			2XX Personal Services - Employee Benefits		1.56
			6XX Supplies and Materials		2,436.41
			287 Subtotal		2,460.05
361	Services for Significant Needs Students				
	361	Services for Significant Needs Students			
		21XX	Support Services - Students		
			6XX Supplies and Materials		3,692.50
			361 Subtotal		3,692.50
365	Indian Ed for All				
	365	Indian Education for All - OTO & Ongoing			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,161.83
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		282.14



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

PRC	Program	Function	Object	2016 Value	2017 Value
			2XX Personal Services - Employee Benefits		21.58
			5XX Other Purchased Services		229.58
			365 Subtotal		1,695.13
456	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			1XX Personal Services - Salaries		8,775.12
			2XX Personal Services - Employee Benefits		1,224.88
			456 Subtotal		10,000.00
494	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		251,309.34
			2XX Personal Services - Employee Benefits		80,877.29
			5XX Other Purchased Services		4,290.00
		21XX Support Services - Students			
			6XX Supplies and Materials		2,400.31
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		22,580.12
			2XX Personal Services - Employee Benefits		7,898.90
			3XX Purchased Professional and Technical Services		11,401.89
			5XX Other Purchased Services		4,014.64
			6XX Supplies and Materials		761.49
			494 Subtotal		385,533.98
542	Elementary Book Fair				
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			5XX Other Purchased Services		282.24
			6XX Supplies and Materials		8,573.85
			542 Subtotal		8,856.09
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		338.60
			2XX Personal Services - Employee Benefits		97.97
			5XX Other Purchased Services		829.00
			6XX Supplies and Materials		2,023.88
			566 Subtotal		3,289.45



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

PRC	Program	Function	Object	2016 Value	2017 Value	
633	District Reimbursements					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services		1,464.00	
			6XX Supplies and Materials		2,997.00	
	21XX Support Services - Students					
			1XX Personal Services - Salaries		12,386.68	
			2XX Personal Services - Employee Benefits		114.91	
	23XX Support Services - General Administration					
			6XX Supplies and Materials		1,060.28	
	280 Special Education - Local and State					
	21XX Support Services - Students					
			3XX Purchased Professional and Technical Services		117,025.10	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives		18,947.31	
	633 Subtotal					<u>153,995.28</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u>592,195.89</u>

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	598,921.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	617,397.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	592,195.89	(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)	624,122.93	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	2,282.01	2,094.40	187.61
103 Highland Park Donations	1,546.55	455.00	1,091.55
104 Lewis & Clark Donations	622.40	857.84	-235.44
105 LJHS Donations	198.40	0.00	198.40
117 Garfield Ski Trips	11,700.00	11,360.00	340.00
129 Flex Forfeitures	0.32	666.65	-666.33
232 Garfield PTO Donations	181.50	181.50	0.00
233 Highland Park PTO Donations	3,157.63	3,157.63	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
234 Lewis & Clark PTO Donations	1,995.23	1,995.23	0.00
235 LJHS PTO Donations	1,905.16	1,905.16	0.00
287 Aggregate Reim/Indirects	10,470.76	2,460.05	8,010.71
361 Services for Significant Needs Students	3,692.50	3,692.50	0.00
365 Indian Ed for All	0.00	1,695.13	-1,695.13
456 IDEA Part B	10,000.00	10,000.00	0.00
494 Title I - Schoolwide	385,534.00	385,533.98	0.02
542 Elementary Book Fair	8,450.01	8,856.09	-406.08
566 Moodie Donation	8,000.00	3,289.45	4,710.55
633 District Reimbursements	167,661.30	153,995.28	13,666.02
Total	617,397.77	592,195.89	25,201.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20	
PRC	Revenue			2016 Value	2017 Value
	1510 Interest Earnings			96.37	163.72
	1910 Rentals			4,725.00	4,690.00
147	Junior High Band Rental				
	1910 Rentals			245.00	810.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				5,066.37	5,663.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						Fund Code 20	
PRC	Program	Function	Object	2016 Value	2017 Value		
	1XX Regular Education Programs - Elementary/Secondary						
		1XXX Instruction					
			6XX Supplies and Materials	459.72	0.00		
		26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	3,113.48	0.00		
			6XX Supplies and Materials	0.00	4,486.04		
147	Junior High Band Rental						
	1XX Regular Education Programs - Elementary/Secondary						
		1XXX Instruction					
			4XX Purchased Property Services	580.00	0.00		
			6XX Supplies and Materials	1,200.68	214.29		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,353.88	4,700.33		

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance					8,969.85	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,663.72	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,700.33	(3)	
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)		0.00
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,933.24	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	484.77	573.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		484.77	573.49

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

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	9,526.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	9,526.82

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	53,685.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	573.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,526.82	(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)	44,731.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	805.02	952.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		805.02	952.36

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

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

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					89,151.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					952.36	(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)					90,104.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	59,722.90	57,978.63
1112	District Levy - Personal Property	1,845.50	2,562.68
1114	District Levy - Pers Prop/Mobile Homes	918.35	547.33
1190	Penalties and Interest on Taxes	204.37	191.48
1510	Interest Earnings	437.52	435.56
3281	State Technology Aid	5,360.68	5,417.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,489.32	67,133.16

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
222X Educational Media Services					
		3XX	Purchased Professional and Technical Services	7,882.24	12,689.97
		4XX	Purchased Property Services	0.00	27.00
		5XX	Other Purchased Services	126.43	3,501.60
		6XX	Supplies and Materials	45,464.67	37,395.63
		7XX	Property and Equipment Acquisition	0.00	8,092.50
25XX Support Services - Business					
		3XX	Purchased Professional and Technical Services	6,755.11	8,031.16
		4XX	Purchased Property Services	10.29	29.96
		5XX	Other Purchased Services	1,843.63	1,420.69
		6XX	Supplies and Materials	2,890.18	8,855.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,972.55	80,043.90

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	59,309.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,133.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,043.90	(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)	46,398.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2016 Value	2017 Value
	1510 Interest Earnings		1,465.56	1,575.91
	1900 Other Revenue from Local Sources		876.85	650.00
	3445 State Combined Fund School Block Grant		31,231.34	31,231.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			33,573.75	33,457.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2016 Value	2017 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,000.00	26,000.00
			2XX Personal Services - Employee Benefits	15,166.38	17,202.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				48,166.38	43,202.34

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					154,346.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,457.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,202.34	(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)					144,601.31	(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	2016 Value	2017 Value
1111	District Levy - Real Property	152,034.52	187,459.52
1112	District Levy - Personal Property	4,558.12	7,648.22
1114	District Levy - Pers Prop/Mobile Homes	2,050.73	1,628.93
1190	Penalties and Interest on Taxes	450.97	522.95
1510	Interest Earnings	4,398.59	4,718.65
3120	State Guaranteed Tax Base Aid	59,128.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		222,621.03	201,978.27

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

PRC	Program	Function	Object	2016 Value	2017 Value
1XX Regular Education Programs - Elementary/Secondary					
51XX General Obligation Bonds, Special Assessments and Interest					
			840 Principal On Debt	0.00	2,087,250.00
			860 Agent Fees/Issuance Costs	550.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				550.00	2,087,800.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	1,884,585.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	201,978.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,087,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,235.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	154.16	182.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>154.16</u>	<u>182.37</u>

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

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

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					17,071.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					182.37	(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)					17,253.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2016 Value	2017 Value
1111	District Levy - Real Property	3,982.26	90,780.11
1112	District Levy - Personal Property	491.17	3,174.84
1114	District Levy - Pers Prop/Mobile Homes	824.74	546.44
1190	Penalties and Interest on Taxes	203.17	201.77
1510	Interest Earnings	6,115.83	7,537.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,617.17	102,241.03

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

PRC	Program	Function	Object	2016 Value	2017 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	361,185.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	361,185.44

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	677,863.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,241.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	361,185.44	(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	139,151.82	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	558,070.56	(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	2016 Value	2017 Value
	1970 Services Provided Other Funds	137,723.95	164,659.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>137,723.95</u>	<u>164,659.13</u>

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

PRC	Program	Function	Object	2016 Value	2017 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
			3XX Purchased Professional and Technical Services	146,621.64	134,636.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>146,621.64</u>	<u>134,636.14</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	8,049.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164,659.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	134,636.14	(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)	38,072.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2016 Value	2017 Value
	1510 Interest Earnings	7.80	5.81
	1XXX Revenues from Student Activities	48,831.45	43,664.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>48,839.25</u>	<u>43,669.99</u>

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

PRC	Program	Function	Object	2016 Value	2017 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	43,077.69	43,194.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>43,077.69</u>	<u>43,194.53</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	79,476.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,669.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,194.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,951.70	(5)



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Detail Expenditure

Fund	Account	Description	2016 Value	2017 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	368,720.90	427,693.51
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	2,691,931.24	2,702,740.92
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,333.90	11,523.14
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,521.24	2,970.14
XX	XXX 26XX 41X	Energy Utility Services	150,833.69	166,961.80
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	21,162.38
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	538,005.95	349,211.44
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	2,795.75
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	780.00
XX	XXX XXXX 645	Online Textbooks/E-Books	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	0.00	40,562.89
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2016-17

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14 Fergus County

0258 Lewistown Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	129,625.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	129,625.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	43,230.81
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	186,667.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,016,754.98
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2019 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	779,114.49	26,844.81	0.00	0.00	0.00
280	1XXX	2XX	150,037.36	10,111.61	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	780.00	0.00	0.00	0.00
280	1XXX	6XX	890.89	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	48,975.82	0.00	0.00	0.00	0.00
Totals			979,018.56	37,736.42	0.00	0.00	0.00

1,016,754.98

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

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



Trustees' Financial Summary

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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	229,882.14	0.00	0.00	0.00	229,882.14
Land Improvements	447,632.54	0.00	21,162.38	0.00	468,794.92
Buildings	5,175,157.31	0.00	0.00	0.00	5,175,157.31
Machinery and Equipment	1,840,167.74	0.00	118,220.18	208,035.70	1,750,352.22
Construction in Progress	0.00	0.00	210,059.62	0.00	210,059.62
Totals at Historical Cost	7,692,839.73	0.00	349,442.18	208,035.70	7,834,246.21
Depreciation					
Improvement Accum	232,471.08	0.00	19,953.27	0.00	252,424.35
Building Accum	2,521,723.50	0.00	159,289.12	0.00	2,681,012.62
Machinery and Equipment Accum	1,482,473.83	0.00	94,637.98	208,035.70	1,369,076.11
Total Accumulated Depreciation	4,236,668.41	0.00	273,880.37	208,035.70	4,302,513.08
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,456,171.32	0.00	75,561.81	0.00	3,531,733.13

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

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

*** Has comments.



Trustees' Financial Summary

FY2016-17

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2016	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2017) [a+b-c-d]	(f) Current Portion Due FY2018	(g) Long-Term Portion Due FY2019
Governmental Activities *							
Compensated Absences	404,116.70	0.00	0.00	125,700.65	278,416.05	0.00	278,416.05
Other Post Employment Benefits	824,844.00	107,826.82	0.00	0.00	932,670.82	0.00	932,670.82
Other	99,000.00	0.00	0.00	14,000.00	85,000.00	0.00	85,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,327,960.70	107,826.82	0.00	139,700.65	1,296,086.87	0.00	1,296,086.87
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

* 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

FY2016-17

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0258 Lewistown Elem

Net Pension Liability FY2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	1,180,682.02	281,944.57	0.00	1,462,626.59
Net Pension - TRS	4,742,787.40	671,592.48	0.00	5,414,379.88