Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

**** Recalculated ****

47 Silver Bow County

0842 Ramsay 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: Lucinda LaSalle **Phone #:** (406) 782-5470

(Signature) (Date)

Chair, Board of Trustees: Jan Torpey

(Signature) (Date)

County Superintendant Cathy Maloney

(Signature) (Date)

Software

Accounting Package: Foxie Lady

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.

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

0842 Ramsay Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	State OTO FullTime Kindergarten Startup	STATE	102	state
105	Misc Federal Grant from other State Agency	FEDERAL	105	unknown
110	Gifted and Talented	STATE	110	State
112	Title I - Schoolwide	FEDERAL		Federal
115	Miscellaneous State Grant	STATE		State
118	Miscellaneous Direct Federal Grant	FEDERAL		unknown

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	226,311.16	47,810.57	412,552.71	11,000.31
02	Taxes Receivable - Real and Personal (120-149)	20,871.53	4,162.62	3,911.84	
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	247,182.69	51,973.19	416,464.55	11,000.31
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)	20,871.53	4,162.62	3,911.84	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget	288,359.17			
48	Fund Balance for Budget	(62,048.01)	47,810.57	412,552.71	11,000.31
52	TOTAL FUND BALANCE/EQUITY	226,311.16	47,810.57	412,552.71	11,000.31
53	TOTAL LIABILITIES AND FUND BALANCE	247,182.69	51,973.19	416,464.55	11,000.31

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

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)	109.76	82,669.97	(3,124.10)	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109.76	82,669.97	(3,124.10)	
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	109.76	82,669.97	(3,124.10)	
52	TOTAL FUND BALANCE/EQUITY	109.76	82,669.97	(3,124.10)	
53	TOTAL LIABILITIES AND FUND BALANCE	109.76	82,669.97	(3,124.10)	

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			125.00	
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			125.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
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			125.00	
52	TOTAL FUND BALANCE/EQUITY			125.00	
53	TOTAL LIABILITIES AND FUND BALANCE			125.00	

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,999.96			
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	67,999.96			
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	67,999.96			
52	TOTAL FUND BALANCE/EQUITY	67,999.96			
53	TOTAL LIABILITIES AND FUND BALANCE	67,999.96			

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,077.89	29,454.25		
02	Taxes Receivable - Real and Personal (120-149)	1,691.06			
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	38,768.95	29,454.25		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,691.06			
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	37,077.89	29,454.25		
52	TOTAL FUND BALANCE/EQUITY	37,077.89	29,454.25		
53	TOTAL LIABILITIES AND FUND BALANCE	38,768.95	29,454.25		

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,479.60		
02	Taxes Receivable - Real and Personal (120-149)		5.34		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		3,484.94		
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)		5.34		
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		3,479.60		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		3,479.60		
53	TOTAL LIABILITIES AND FUND BALANCE		3,484.94		

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (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				

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

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

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			14,158.48	
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			14,158.48	
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			14,158.48	
52	TOTAL FUND BALANCE/EQUITY			14,158.48	
53	TOTAL LIABILITIES AND FUND BALANCE			14,158.48	

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

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

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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				

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Agency - E (94)	Cafeteria/Flex Plan Fund (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				

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

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
1110	District Tax Levy	343,429.51	388,604.27
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,544.40	10,384.82
1291	TIF Distribution Post HB 114	0.00	288,359.17
1510	Interest Earnings	69.17	217.80
1900	Other Revenue from Local Sources	408.91	0.00
3110	Direct State Aid	395,741.61	432,806.99
3111	Quality Educator	36,762.57	38,912.50
3112	At Risk Student	3,405.07	2,874.90
3113	Indian Education For All	2,856.00	3,090.24
3114	American Indian Achievement Gap	400.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	28,420.00	29,836.80
3116	Data For Achievement	2,100.00	2,960.00
3118	Natural Resource Development	2,820.12	4,858.95
3120	State Guaranteed Tax Base Aid	51,364.84	57,984.48
3444	State School Block Grant	79,102.63	79,102.63
3445	State Combined Fund School Block Grant	16,001.55	16,001.55
3446	SB96 Block Grant Reimbursement	407.06	0.00
3447	SB96 Combined Block Grant Reimbursement	622.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		970,455.65	1,356,405.10

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	389,208.32	402,320.24
			2XX Personal Services - Employee Benefits	98,447.05	105,045.22
			3XX Purchased Professional and Technical Services	160.00	10,549.77
			4XX Purchased Property Services	0.00	3,614.93
			5XX Other Purchased Services	2,400.00	319.98
			6XX Supplies and Materials	46,966.81	37,743.99
			810 Dues and Fees	0.00	453.25
		21XX Support Services - Students			
			1XX Personal Services - Salaries	8,167.14	16,994.01
			2XX Personal Services - Employee Benefits	44.70	93.02
			3XX Purchased Professional and Technical Services	1,296.00	0.00
			5XX Other Purchased Services	0.00	150.00
		222X Educational Media Services			
			6XX Supplies and Materials	3,575.93	4,775.33

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

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

PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	38,868.22	42,444.68
			2XX Personal Services - Employee Benefits	8,187.65	12,405.94
			3XX Purchased Professional and Technical Services	0.00	2,174.23
			4XX Purchased Property Services	0.00	55.00
			5XX Other Purchased Services	10,687.15	21,473.97
			6XX Supplies and Materials	1,189.70	1,681.38
			8XX Other Expenditures	0.00	1,225.70
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	79,462.18	78,693.77
			2XX Personal Services - Employee Benefits	13,710.32	16,577.81
			5XX Other Purchased Services	887.25	2,158.99
			6XX Supplies and Materials	892.68	903.72
			810 Dues and Fees	2,553.43	4,103.18
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	41,252.42	43,004.31
			2XX Personal Services - Employee Benefits	24,675.53	26,154.91
			4XX Purchased Property Services	46,735.92	52,477.12
			5XX Other Purchased Services	2,832.00	0.00
			6XX Supplies and Materials	14,541.31	13,587.71
			8XX Other Expenditures	0.00	35.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,432.77	33,289.86
			2XX Personal Services - Employee Benefits	12,903.36	17,562.00
			8XX Other Expenditures	0.00	386.80
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,440.00	2,515.00
			2XX Personal Services - Employee Benefits	16.32	35.84
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	37,732.35	36,996.64
			2XX Personal Services - Employee Benefits	33,169.78	38,741.83
			5XX Other Purchased Services	280.56	403.54
			6XX Supplies and Materials	1,304.22	2,272.13
			810 Dues and Fees	0.00	66.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				958,021.07	1,033,486.80

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

**** Recalculated ****

47 Silver Bow County

0842 Ramsay Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						-96,607.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,356,405.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,033,486.80	(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)						226,311.16	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

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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
1110	District Tax Levy	92,401.14	62,110.96
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,204.47	2,602.42
1900	Other Revenue from Local Sources	97.80	0.00
2220	County On-Schedule Trans Reimb	16,040.38	24,303.60
3210	State On-Schedule Trans Reimb	16,040.37	24,303.60
3444	State School Block Grant	6,403.02	6,403.02
3446	SB96 Block Grant Reimbursement	203.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		132,390.96	119,723.60

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				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	61,209.21	66,172.25
			2XX Personal Services - Employee Benefits	26,308.18	24,320.06
			3XX Purchased Professional and Technical Services	3,939.04	1,476.06
			4XX Purchased Property Services	9,969.63	12,760.22
			5XX Other Purchased Services	4,319.04	2,245.55
			6XX Supplies and Materials	17,749.19	10,973.66
			7XX Property and Equipment Acquisition	0.00	1,260.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				123,494.29	119,207.80

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						47,294.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,723.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						119,207.80	(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)						47,810.57	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

0842 Ramsay Elem

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
1110	District Tax Levy	61,343.51	62,280.49
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,011.83	2,099.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,355.34	64,379.71

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	9,657.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,657.44	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance						348,173.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,379.71	(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)						412,552.71	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

0842 Ramsay Elem

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
1611	National School Lunch Program	37,676.70	32,430.26
1900	Other Revenue from Local Sources	417.29	0.00
4550	Federal Child Nutrition	31,308.98	35,967.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		69,402.97	68,397.95

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

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	61,617.30	68,357.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				61,617.30	68,357.50

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						10,959.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,397.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,357.50	(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)						11,000.31	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

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
	2240 County Retirement Distribution	157,422.85	106,600.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		157,422.85	106,600.77

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	61,610.69	65,032.07
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	638.46	1,996.94
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,954.86	6,469.14
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	12,447.02	12,583.19
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,107.06	6,342.71
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	8,170.29	8,878.13
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,349.81	4,298.84
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	182.55	146.31
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,940.03	4,782.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,400.77	110,530.03

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

**** Recalculated ****

47 Silver Bow County

0842 Ramsay Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						86,599.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						106,600.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						110,530.03	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,669.97	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

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**
105 Misc Federal Grant from other State Agency	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	138,400.00
110 Gifted and Talented	
3270 State - Advancing Agriculture Education	1,500.00
112 Title I - Schoolwide	
4200 Title I, Part A, Improving Basic Programs	45,028.00
115 Miscellaneous State Grant	
5700 Resources Transferred from Other School Districts or Cooperatives	41,060.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	225,988.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	**Program**	**Function**	**Object**	**2015 Value**	**2016 Value**
105 Misc Federal Grant from other State Agency					
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		140,280.44
			105 Subtotal		140,280.44
110 Gifted and Talented					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		4,815.00
			2XX Personal Services - Employee Benefits		374.26
			6XX Supplies and Materials		518.92
			110 Subtotal		5,708.18
112 Title I - Schoolwide					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		30,592.69
			2XX Personal Services - Employee Benefits		9,602.29
			5XX Other Purchased Services		161.85
			112 Subtotal		40,356.83
115 Miscellaneous State Grant					
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries		20,950.00
			2XX Personal Services - Employee Benefits		2,760.36
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits		7,597.46

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

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

PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		3,575.72
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials		123.56
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		5,497.50
			115 Subtotal		40,504.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					226,850.05

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						-2,262.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						225,988.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						226,850.05	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-3,124.10	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 Misc Federal Grant from other State Agency	138,400.00	140,280.44	-1,880.44
110 Gifted and Talented	1,500.00	5,708.18	-4,208.18
112 Title I - Schoolwide	45,028.00	40,356.83	4,671.17
115 Miscellaneous State Grant	41,060.66	40,504.60	556.06
Total	225,988.66	226,850.05	-861.39

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

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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
1110	District Tax Levy	0.00	47,794.30
3281	State Technology Aid	923.38	972.78
5400	Proceeds from Long-Term Liabilities	0.00	150,678.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		923.38	199,445.50

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				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	5,450.35
			6XX Supplies and Materials	1,119.18	159,813.26
			7XX Property and Equipment Acquisition	1,235.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,354.27	165,263.61

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						2,896.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						199,445.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						165,263.61	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						37,077.89	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

0842 Ramsay Elem

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
1900	Other Revenue from Local Sources	500.00	0.00
1925	Innovative Education Payment	0.00	3.27
3302	State Payment in Lieu of Taxes - FWP	0.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		500.00	3.27

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			
			3XX Purchased Professional and Technical Services	31,368.06	650.00
			6XX Supplies and Materials	9,173.98	215.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,542.04	865.50

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						30,316.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						865.50	(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)						29,454.25	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

0842 Ramsay Elem

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	0.00	4.61
1700	Student Extracurricular Activity Receipts	8,957.02	14,316.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,957.02	14,321.40

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	5,601.48	8,368.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,601.48	8,368.58

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance						8,205.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,321.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,368.58	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,158.48	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

0842 Ramsay Elem

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	33,342.77	11,906.09
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	389,208.32	435,696.41
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	9,432.77	10,403.98
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	1,097.12	197.78
XX	XXX	26XX	41X	Energy Utility Services	23,622.41	23,216.66
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

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47 Silver Bow County

0842 Ramsay Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	22,377.60
b.	Related Services Block Grant Entitlement	7,459.20
c.	Total Entitlements Subject to Reversion	29,836.80

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	0.00
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,682.95
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	50,851.86
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: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,289.86	0.00	0.00	0.00	0.00
280	1XXX	2XX	17,562.00	0.00	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	0.00	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	0.00	0.00	0.00	0.00	0.00
Totals			50,851.86	0.00	0.00	0.00	0.00

50,851.86

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

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

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

Governmental	Begining Balance	Adjust-ments	Additions	Removals	Ending Balance
Buildings	503,202.00	-137,846.63	0.00	0.00	365,355.37
Machinery and Equipment	257,311.00	-64,320.31	0.00	0.00	192,990.69
Totals at Historical Cost	760,513.00	-202,166.94	0.00	0.00	558,346.06
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	760,513.00	-202,166.94	0.00	0.00	558,346.06

* 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.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Transportation (27XX)	39,248.77	0.00	0.00
Unallocated	13,426.76	0.00	0.00
Total Depreciation for FY2016	52,675.53	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

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	68,839.79	6,486.39	0.00	0.00	75,326.18	0.00	75,326.18
Loans Payable	0.00	155,431.70	12,752.97	0.00	142,678.73	0.00	142,678.73
Total Governmental Activity Non-bond Long-Term Liabilities	68,839.79	161,918.09	12,752.97	0.00	218,004.91	0.00	218,004.91

* 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

FY2015-16

Submit ID: 0842-16577393

** Recalculated **

47 Silver Bow County

0842 Ramsay Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	0.00	199,017.11	0.00	199,017.11
Net Pension - TRS	0.00	663,465.00	0.00	663,465.00