



Trustees' Financial Summary

FY2014-15

Submit ID: 0861-36924339

48 Stillwater County

0861 Absarokee 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 20.
- This report and any amendments initiated by the district through December 20 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: Sara Kerr **Phone #:** (406) 328-4583

(Signature)

(Date)

Chair, Board of Trustees: Diana Scollard

(Signature)

(Date)

County Superintendent Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY15 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#
165	Medicaid	STATE	State	State
225	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040550	84.358A
314	Title I, Part A, Improving Basic Programs	FEDERAL	04808613114	84.010A
315	Title I, Part A, Improving Basic Programs	FEDERAL	04808613115	84.010A
335	Medicaid	STATE	State	State



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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)	148,739.66	27,913.23	286,741.61	8,668.26
02	Taxes Receivable - Real and Personal (120-149)	9,928.80	30.61	1,166.96	
03	Taxes Receivable - Protested (150-159)	1,640.59	87.12	192.55	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				340.67
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	160,309.05	28,030.96	288,101.12	9,008.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11,569.39	117.73	1,359.51	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	148,739.66	27,913.23	286,741.61	9,008.93
52	TOTAL FUND BALANCE/EQUITY	148,739.66	27,913.23	286,741.61	9,008.93
53	TOTAL LIABILITIES AND FUND BALANCE	160,309.05	28,030.96	288,101.12	9,008.93



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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)	10,582.90	22,774.72	13,280.57	45,139.30
02	Taxes Receivable - Real and Personal (120-149)	360.09			
03	Taxes Receivable - Protested (150-159)	42.38			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			797.39	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,985.37	22,774.72	14,077.96	45,139.30
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)	402.47			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,582.90	22,774.72	14,077.96	45,139.30
52	TOTAL FUND BALANCE/EQUITY	10,582.90	22,774.72	14,077.96	45,139.30
53	TOTAL LIABILITIES AND FUND BALANCE	10,985.37	22,774.72	14,077.96	45,139.30



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,728.66
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				2,728.66
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				2,728.66
52	TOTAL FUND BALANCE/EQUITY				2,728.66
53	TOTAL LIABILITIES AND FUND BALANCE				2,728.66



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,604.11	2,029.42		
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	19,604.11	2,029.42		
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	19,604.11	2,029.42		
52	TOTAL FUND BALANCE/EQUITY	19,604.11	2,029.42		
53	TOTAL LIABILITIES AND FUND BALANCE	19,604.11	2,029.42		



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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)	16,474.65	9,364.50		
02	Taxes Receivable - Real and Personal (120-149)	218.47			
03	Taxes Receivable - Protested (150-159)	48.53			
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	16,741.65	9,364.50		
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)	267.00			
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	16,474.65	9,364.50		
52	TOTAL FUND BALANCE/EQUITY	16,474.65	9,364.50		
53	TOTAL LIABILITIES AND FUND BALANCE	16,741.65	9,364.50		



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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)	2,528.11			
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)				
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	2,528.11			
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					
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	2,528.11			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,528.11			
53	TOTAL LIABILITIES AND FUND BALANCE	2,528.11			



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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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)	41,537.05	28,638.75		
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	41,537.05	28,638.75		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	41,537.05	28,638.75		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	41,537.05	28,638.75		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	41,537.05	28,638.75		



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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		2014 Value	2015 Value
1110	District Tax Levy		533,460.50	552,051.61
1114	District Levy - Pers Prop/Mobile Homes		148.68	13.29
1190	Penalties and Interest on Taxes		1,115.26	1,081.38
1510	Interest Earnings		435.38	939.66
1900	Other Revenue from Local Sources		58.46	544.83
3110	Direct State Aid		484,024.57	511,802.48
3111	Quality Educator		49,827.96	44,732.61
3112	At Risk Student		2,665.22	2,546.86
3113	Indian Education For All		3,610.80	3,712.80
3114	American Indian Achievement Gap		800.00	1,600.00
3115	State Spec Ed Allowable Cost Pymt to Districts		37,738.61	40,104.74
3116	Data For Achievement		1,770.00	2,730.00
3118	Natural Resource Development		0.00	3,647.19
3120	State Guaranteed Tax Base Aid		0.00	34,056.32
3444	State School Block Grant		123,729.92	128,256.09
3446	SB96 Block Grant Reimbursement		0.00	3,661.61
3460	Montana Oil and Gas Tax		5,856.79	10,738.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,245,242.15	1,342,219.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2014 Value	2015 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	601,428.38	569,398.09	
			2XX Personal Services - Employee Benefits	54,567.43	147,697.67	
			5XX Other Purchased Services	323.87	3,136.64	
			6XX Supplies and Materials	16,206.95	13,595.91	
		21XX	Support Services - Students			
			6XX Supplies and Materials	0.00	1,956.97	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	7,770.07	5,596.24	
			2XX Personal Services - Employee Benefits	4,210.78	88.69	
		222X	Educational Media Services			
			6XX Supplies and Materials	1,700.05	0.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	32,508.62	34,124.76	
			2XX Personal Services - Employee Benefits	8,096.30	9,858.51	
			3XX Purchased Professional and Technical Services	646.50	1,605.87	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			5XX Other Purchased Services	524.55	369.26	
			6XX Supplies and Materials	10,995.40	9,698.75	
			810 Dues and Fees	6,040.65	3,176.00	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	97,426.35	102,630.43	
			2XX Personal Services - Employee Benefits	22,557.64	21,696.14	
			5XX Other Purchased Services	4,111.65	3,032.40	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	38,576.02	42,459.77	
			2XX Personal Services - Employee Benefits	5,244.21	362.23	
			5XX Other Purchased Services	19,951.50	21,401.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	61,082.93	59,197.53	
			2XX Personal Services - Employee Benefits	14,930.33	13,087.53	
			3XX Purchased Professional and Technical Services	1,910.71	2,488.67	
			4XX Purchased Property Services	58,813.51	60,570.17	
			6XX Supplies and Materials	8,785.62	14,716.29	
		280	Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	93,689.92	109,854.87	
			2XX Personal Services - Employee Benefits	20,135.18	5,418.94	
			6XX Supplies and Materials	527.92	0.00	
			62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,795.75	3,048.05	
		710	School Sponsored Extracurricular Activities			
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,671.48	1,573.82	
		720	School Sponsored Athletics			
			27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,245.64	2,019.42	
			5XX Other Purchased Services	518.86	0.00	
			35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	23,364.80	20,872.68	
			5XX Other Purchased Services	0.00	756.47	
			6XX Supplies and Materials	347.25	3,443.00	
		910	Food Services			
			31XX Food Services			
			1XX Personal Services - Salaries	31,680.49	31,246.21	
			2XX Personal Services - Employee Benefits	7,233.25	4,725.98	
		999	Undistributed			
			61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,000.00	2,000.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2014 Value	2015 Value
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	33,656.07	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,297,276.63</u>	<u>1,326,904.96</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance						133,424.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,342,219.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,326,904.96 (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)						148,739.66 (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	2014 Value	2015 Value
1110	District Tax Levy	37,751.57	1,246.66
1114	District Levy - Pers Prop/Mobile Homes	11.14	0.94
1190	Penalties and Interest on Taxes	89.12	50.19
1510	Interest Earnings	90.93	218.04
1900	Other Revenue from Local Sources	0.00	3.36
2220	County On-Schedule Trans Reimb	29,289.00	30,536.88
3210	State On-Schedule Trans Reimb	29,623.57	29,962.12
3444	State School Block Grant	1,634.80	1,953.80
3446	SB96 Block Grant Reimbursement	0.00	258.07
3460	Montana Oil and Gas Tax	1,542.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		100,032.85	64,230.06

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	50,594.99	50,242.47
			2XX Personal Services - Employee Benefits	12,287.52	5,413.83
			3XX Purchased Professional and Technical Services	792.88	469.75
			4XX Purchased Property Services	5,681.45	9,138.35
			5XX Other Purchased Services	6,281.70	4,405.71
			6XX Supplies and Materials	17,335.07	15,745.51
			8XX Other Expenditures	112.50	112.50
999 Undistributed					
9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	2,769.17	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				95,855.28	85,528.12



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					49,211.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,230.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,528.12	(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)					27,913.23	(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	2014 Value	2015 Value
1110	District Tax Levy	64,017.26	65,068.01
1114	District Levy - Pers Prop/Mobile Homes	17.51	1.60
1190	Penalties and Interest on Taxes	126.16	127.05
1510	Interest Earnings	374.57	1,979.29
1900	Other Revenue from Local Sources	0.00	28.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>64,535.50</u>	<u>67,204.67</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	3,824.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,824.09</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	219,536.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,204.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	286,741.61	(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	2014 Value	2015 Value
1510	Interest Earnings	13.24	119.31
1621	Lunch Sales	42,742.66	45,199.26
3220	State Food Services Match	316.67	340.67
4550	Federal Child Nutrition	34,877.60	33,739.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77,950.17	79,398.36

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

PRC	Program	Function	Object	2014 Value	2015 Value
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	1,876.98	0.00
			4XX Purchased Property Services	0.00	1,760.88
			6XX Supplies and Materials	64,037.21	83,740.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,914.19	85,501.42

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	15,111.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,398.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,501.42	(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)	9,008.93	(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	2014 Value	2015 Value
	1110 District Tax Levy	17,772.96	19,982.59
	1114 District Levy - Pers Prop/Mobile Homes	4.94	0.44
	1190 Penalties and Interest on Taxes	27.18	34.35
	1510 Interest Earnings	44.24	167.85
	1900 Other Revenue from Local Sources	0.00	20.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,849.32</u>	<u>20,205.62</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	20,570.00	20,570.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,105.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>21,675.64</u>	<u>20,570.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	10,947.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,205.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,570.00	(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)	10,582.90	(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		2014 Value	2015 Value
	1510 Interest Earnings		72.20	46.22
	2240 County Retirement Distribution		138,682.43	180,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			138,754.63	180,046.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	101,371.10	91,474.67
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	1,146.59	847.65
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,317.08	5,506.27
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	15,376.00	15,956.82
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,052.59	6,684.19
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,764.50	8,108.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,612.90	7,456.06
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	15,113.52	17,630.28
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	59.18	327.54
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	218.82	140.26
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	132.77	196.64
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,969.86	2,616.97
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,472.50	4,473.37



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14		
PRC	Program	Function	Object		2014 Value	2015 Value	
910							
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits		31,431.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>200,038.92</u>	<u>161,418.72</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					4,147.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					180,046.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					161,418.72	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,774.72	(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	2015 Value
165	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	3,673.16
225	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	34,789.17
314	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	3,619.00
315	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	34,985.00
335	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	24,638.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,705.23

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

PRC	Program	Function	Object	2014 Value	2015 Value
225	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		34,789.17
			225 Subtotal		34,789.17
314	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,000.00
			2XX Personal Services - Employee Benefits		619.00
			314 Subtotal		3,619.00
315	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		30,193.36
			2XX Personal Services - Employee Benefits		4,791.64
			315 Subtotal		34,985.00
335	Medicaid				
	890	Other Community Services			
		33XX	Community Services		
			3XX Purchased Professional and Technical Services		24,638.90
			335 Subtotal		24,638.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					98,032.07



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					10,404.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101,705.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					98,032.07	(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)					14,077.96	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
165 Medicaid	3,673.16	0.00	3,673.16
225 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	34,789.17	34,789.17	0.00
314 Title I, Part A, Improving Basic Programs	3,619.00	3,619.00	0.00
315 Title I, Part A, Improving Basic Programs	34,985.00	34,985.00	0.00
335 Medicaid	24,638.90	24,638.90	0.00
Total	101,705.23	98,032.07	3,673.16



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		195.71	23.70
	1114 District Levy - Pers Prop/Mobile Homes		0.85	0.00
	1190 Penalties and Interest on Taxes		8.47	1.85
	1510 Interest Earnings		102.19	375.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			307.22	401.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2014 Value	2015 Value
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries		0.00	4,187.00
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		507.17	0.00
911	610 Adult Continuing Education Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries		750.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,257.17	4,187.00

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						48,925.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						401.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,187.00	(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)						45,139.30	(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		2014 Value	2015 Value
	1510 Interest Earnings		0.72	8.81
	5300 Operating Transfers from Other Funds		2,000.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>2,000.72</u>	<u>2,008.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	0.00	1,249.87
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	264.44
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	96.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>96.62</u>	<u>1,514.31</u>

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						2,234.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,008.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,514.31 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,728.66 (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		2014 Value	2015 Value
	1510 Interest Earnings		350.03	879.11
	2114 County Metal Mines License Taxes		79,216.26	70,397.80
	5200 Sale or Compensation for Loss of Assets		0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			79,566.29	76,276.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 24	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	62,150.00	52,019.29
			6XX Supplies and Materials	0.00	3,100.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	8,700.00
			5XX Other Purchased Services	435.57	0.00
			6XX Supplies and Materials	964.00	981.16
			8XX Other Expenditures	3,365.00	3,540.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	2,349.28
			5XX Other Purchased Services	123.50	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	2,578.00	8,368.41
			4XX Purchased Property Services	19,032.11	94,602.24
			6XX Supplies and Materials	0.00	5,676.61
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	14,932.52
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	0.00	4,373.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				88,648.18	198,642.76



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Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					141,969.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,276.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					198,642.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,604.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

25 - State Mining Impact Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 25

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	4.12	15.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4.12</u>	<u>15.97</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 25

PRC	Program	Function	Object	2014 Value	2015 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 25

Beginning Fund Balance					2,013.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.97	(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)					2,029.42	(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	2014 Value	2015 Value
	1110 District Tax Levy	12,415.57	12,555.21
	1114 District Levy - Pers Prop/Mobile Homes	3.42	0.31
	1190 Penalties and Interest on Taxes	25.61	24.96
	1510 Interest Earnings	22.40	101.69
	3281 State Technology Aid	2,337.94	1,199.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,804.94</u>	<u>13,881.98</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	20,495.99	6,936.57
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	765.83	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>21,261.82</u>	<u>6,936.57</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					9,529.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,881.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,936.57	(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)					16,474.65	(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		2014 Value	2015 Value
	1510 Interest Earnings		8.05	62.48
	3445 State Combined Fund School Block Grant		2,499.27	3,300.33
	3447 SB96 Combined Block Grant Reimbursement		0.00	648.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,507.32	4,010.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2014 Value	2015 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						5,353.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,010.86	(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)						9,364.50	(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	2014 Value	2015 Value
	1510 Interest Earnings	16.81	19.81
	1910 Rentals	4,650.00	4,651.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,666.81</u>	<u>4,670.81</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services	1,140.00	1,145.00
			4XX Purchased Property Services	6,052.27	6,649.94
			6XX Supplies and Materials	0.00	95.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,192.27</u>	<u>7,890.47</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					5,747.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,670.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,890.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,528.11	(5)



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Detail Expenditure

Fund	Account	Description	2014 Value	2015 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	83,733.88	76,266.12
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	671,595.10	653,437.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	45,874.90	43,793.26
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	20,570.00	20,570.00
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,709.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,709.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,236.50
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,901.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	133,254.38
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 FY2017 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	109,854.87	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,418.94	0.00	14,932.52	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	3,048.05	0.00	0.00	0.00	0.00
Totals			118,321.86	0.00	14,932.52	0.00	0.00

133,254.38

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 FY15 in TEAMS.



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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	500.00	0.00	0.00	0.00	500.00
Buildings	1,335,266.00	0.00	0.00	0.00	1,335,266.00
Machinery and Equipment	469,151.00	0.00	14,035.00	0.00	483,186.00
Construction in Progress	0.00	0.00	26,894.00	0.00	26,894.00
Totals at Historical Cost	1,804,917.00	0.00	40,929.00	0.00	1,845,846.00
Depreciation					
Building Accum	552,893.00	0.00	0.00	0.00	552,893.00
Machinery and Equipment Accum	275,150.00	0.00	0.00	0.00	275,150.00
Total Accumulated Depreciation	828,043.00	0.00	0.00	0.00	828,043.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	976,874.00	0.00	40,929.00	0.00	1,017,803.00

* 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.

*** Has comments.

Depreciation by Function for FY2015	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	22,298.00	0.00	0.00
General Administration (23XX)	577.00	0.00	0.00
School Administration (24XX)	577.00	0.00	0.00
Financial Administration (25XX)	577.00	0.00	0.00
Operations and Maintenance (26XX)	6,209.00	0.00	0.00
Transportation (27XX)	35,217.00	0.00	0.00
Food Service (31XX)	2,386.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,888.00	0.00	0.00
Total Depreciation for FY2015	70,729.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	66,549.29	4,514.82	0.00	0.00	71,064.11	0.00	71,064.11
Total Governmental Activity							
Non-bond Long-Term Liabilities	66,549.29	4,514.82	0.00	0.00	71,064.11	0.00	71,064.11

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

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



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Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	191,158.00	0.00	191,158.00
Net Pension - TRS	0.00	976,847.00	0.00	976,847.00