



Trustees' Financial Summary

FY2014-15

Submit ID: 0862-26034720

48 Stillwater County

0862 Absarokee H S

Due Date:

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

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

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

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 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 Superintendant 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	S358A075218	84.358A
310	Vo Ed Agriculture	STATE	State	State
334	Jobs for Montana Graduates	STATE	State	State
340	Vo Ed Family & Consumer Science	STATE	State	State
354	Advancing Agriculture Education Program	STATE	State	NA
360	Vo Ed Business/Marketing	STATE	State	State
825	Vo Ed Carl Perkins Basic Grant	FEDERAL	04808628115	84.048A



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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)	115,766.27	45,754.42	261,695.95	
02	Taxes Receivable - Real and Personal (120-149)	8,051.59	2.05	1,304.93	
03	Taxes Receivable - Protested (150-159)	896.13	64.99	168.34	
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	124,713.99	45,821.46	263,169.22	
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)	8,947.72	67.04	1,473.27	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	115,766.27	45,754.42	261,695.95	
52	TOTAL FUND BALANCE/EQUITY	115,766.27	45,754.42	261,695.95	
53	TOTAL LIABILITIES AND FUND BALANCE	124,713.99	45,821.46	263,169.22	



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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)	39,435.31	24,579.81	7,620.68	27,421.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	13.91			
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	39,449.22	24,579.81	8,418.07	27,421.32
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)	13.91			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	39,435.31	24,579.81	8,418.07	27,421.32
52	TOTAL FUND BALANCE/EQUITY	39,435.31	24,579.81	8,418.07	27,421.32
53	TOTAL LIABILITIES AND FUND BALANCE	39,449.22	24,579.81	8,418.07	27,421.32



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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)	0.05			3,170.50
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)	3,266.48			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,266.53			3,170.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)	4,489.99			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	4,489.99			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(1,223.46)			3,170.50
52	TOTAL FUND BALANCE/EQUITY	(1,223.46)			3,170.50
53	TOTAL LIABILITIES AND FUND BALANCE	3,266.53			3,170.50



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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)	560,837.48	1,250.03		
04	Receivables from Other Funds (160-179)	4,489.99			
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	565,327.47	1,250.03		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	565,327.47	1,250.03		
52	TOTAL FUND BALANCE/EQUITY	565,327.47	1,250.03		
53	TOTAL LIABILITIES AND FUND BALANCE	565,327.47	1,250.03		



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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)	12,971.02	24,965.70		
02	Taxes Receivable - Real and Personal (120-149)	358.36			
03	Taxes Receivable - Protested (150-159)	57.72			
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	13,387.10	24,965.70		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	416.08			
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	12,971.02	24,965.70		
52	TOTAL FUND BALANCE/EQUITY	12,971.02	24,965.70		
53	TOTAL LIABILITIES AND FUND BALANCE	13,387.10	24,965.70		



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,869.13			
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	21,869.13			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
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	21,869.13			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,869.13			
53	TOTAL LIABILITIES AND FUND BALANCE	21,869.13			



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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)	2,991.85		142,517.94	3,911.85
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	2,991.85		142,517.94	3,911.85
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	2,991.85		142,517.94	3,911.85
52	TOTAL FUND BALANCE/EQUITY	2,991.85		142,517.94	3,911.85
53	TOTAL LIABILITIES AND FUND BALANCE	2,991.85		142,517.94	3,911.85



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2014 Value	2015 Value
1110	District Tax Levy		450,479.83	456,914.88
1190	Penalties and Interest on Taxes		846.68	992.62
1510	Interest Earnings		177.55	895.90
1900	Other Revenue from Local Sources		33.48	0.00
3110	Direct State Aid		418,624.22	397,913.81
3111	Quality Educator		30,924.97	31,758.48
3112	At Risk Student		1,025.29	1,066.20
3113	Indian Education For All		2,019.60	1,836.00
3114	American Indian Achievement Gap		1,400.00	1,600.00
3115	State Spec Ed Allowable Cost Pymt to Districts		20,818.52	22,753.37
3116	Data For Achievement		990.00	1,350.00
3118	Natural Resource Development		0.00	2,835.60
3120	State Guaranteed Tax Base Aid		32,227.12	35,982.80
3444	State School Block Grant		96,626.82	105,202.11
3446	SB96 Block Grant Reimbursement		0.00	6,524.45
6100	Material Prior Period Revenue Adjustments		19,221.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,075,415.97	1,067,626.22

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	463,678.86	424,430.31
			2XX Personal Services - Employee Benefits	42,128.44	108,443.14
			5XX Other Purchased Services	2,868.36	3,186.36
			6XX Supplies and Materials	20,666.26	23,626.97
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	15,918.51	12,067.93
			2XX Personal Services - Employee Benefits	1,149.53	3,799.80
		222X	Educational Media Services		
			6XX Supplies and Materials	3,624.25	2,537.42
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	32,499.72	34,124.76
			2XX Personal Services - Employee Benefits	8,096.30	9,858.72
			3XX Purchased Professional and Technical Services	2,257.50	2,287.13
			5XX Other Purchased Services	561.51	443.26
			6XX Supplies and Materials	13,362.90	10,424.61
			810 Dues and Fees	5,994.88	4,395.54



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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	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	19,079.17	22,449.73	
		2XX	Personal Services - Employee Benefits	4,593.58	8,134.00	
		5XX	Other Purchased Services	4,119.98	3,032.43	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	39,861.52	42,459.77	
		2XX	Personal Services - Employee Benefits	5,241.38	606.35	
		5XX	Other Purchased Services	19,951.50	21,401.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	62,889.86	61,820.51	
		2XX	Personal Services - Employee Benefits	15,580.93	13,139.49	
		3XX	Purchased Professional and Technical Services	4,385.81	2,093.91	
		4XX	Purchased Property Services	58,695.62	51,628.17	
		6XX	Supplies and Materials	12,946.29	16,318.61	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	59,690.27	50,663.20	
		2XX	Personal Services - Employee Benefits	11,139.38	4,576.12	
		6XX	Supplies and Materials	1,470.98	170.25	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	1,488.86	1,323.05	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	0.00	640.00	
		6XX	Supplies and Materials	5,436.88	7,550.66	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	1,200.47	1,958.33	
		5XX	Other Purchased Services	322.60	0.00	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	20,085.72	18,962.20	
		5XX	Other Purchased Services	1,447.25	0.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	5,810.66	7,411.19	
		5XX	Other Purchased Services	1,717.02	641.66	
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	34,415.72	36,955.80	
		3XX	Purchased Professional and Technical Services	1,000.00	720.00	
		5XX	Other Purchased Services	0.00	1,512.92	
		6XX	Supplies and Materials	17,629.69	10,419.80	
		810	Dues and Fees	3,000.00	3,000.00	



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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
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	30,296.39	31,260.82
			2XX	Personal Services - Employee Benefits	7,501.94	4,752.01
	999	Undistributed				
		9999	Undistributed			
			971	Residual Equity Transfers Out	2,000.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,065,806.49</u>	<u>1,067,227.93</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					115,367.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,067,626.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,067,227.93	(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)					115,766.27	(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		35,258.02	1,033.73
	1190 Penalties and Interest on Taxes		70.30	57.08
	1510 Interest Earnings		66.83	297.24
	2220 County On-Schedule Trans Reimb		29,623.56	29,962.12
	3210 State On-Schedule Trans Reimb		29,623.57	29,962.12
	3444 State School Block Grant		9,252.97	9,918.45
	3446 SB96 Block Grant Reimbursement		0.00	506.33
	6100 Material Prior Period Revenue Adjustments		1,693.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>105,589.21</u>	<u>71,737.07</u>

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	50,594.53	50,124.17
			2XX Personal Services - Employee Benefits	12,287.52	853.82
			3XX Purchased Professional and Technical Services	792.87	469.76
			4XX Purchased Property Services	10,941.68	6,223.29
			5XX Other Purchased Services	2,303.10	4,405.72
			6XX Supplies and Materials	17,335.05	14,626.94
			8XX Other Expenditures	112.50	112.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>94,367.25</u>	<u>76,816.20</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					50,833.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,737.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					76,816.20	(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)					45,754.42	(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	72,638.17	76,282.40
1190	Penalties and Interest on Taxes	141.47	164.69
1510	Interest Earnings	250.46	1,726.53
6100	Material Prior Period Revenue Adjustments	3,261.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>76,291.23</u>	<u>78,173.62</u>

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

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 11

Beginning Fund Balance					183,522.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					78,173.62	(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)					261,695.95	(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		10,698.86	313.20
	1190 Penalties and Interest on Taxes		20.62	17.89
	1510 Interest Earnings		60.46	310.13
	6100 Material Prior Period Revenue Adjustments		806.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>11,586.35</u>	<u>641.22</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	0.00	340.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>340.00</u>

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						39,134.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						641.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						340.00	(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)						39,435.31	(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		62.10	77.98
	2240 County Retirement Distribution		123,797.45	135,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			123,859.55	135,077.98

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	83,732.43	67,908.33
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	1,882.47	1,596.78
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,316.96	5,601.87
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,673.80	3,486.91
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,225.97	6,645.12
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,659.87	8,599.33
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,573.74	7,451.25
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,765.32	8,223.92
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	84.65
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	271.90	432.29
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	130.26	166.33
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,203.97	2,958.03
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	689.03	734.61



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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
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		4,975.96	5,406.51
	910		Food Services			
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		4,291.87	4,668.24
910						
		1XX	Regular Education Programs - Elementary/Secondary			
			1XXX Instruction			
			2XX Personal Services - Employee Benefits		21,202.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>160,596.10</u>	<u>123,964.17</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					13,466.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					135,077.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					123,964.17	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,579.81	(5)



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2014 Value	2015 Value
354	Advancing Agriculture Education Program					
	327 State - Advancing Agriculture Education					
	1XXX Instruction					
			6XX Supplies and Materials			1,500.00
			354 Subtotal			<u>1,500.00</u>
360	Vo Ed Business/Marketing					
	392 State Career & Technical Ed Entitlement - Business					
	1XXX Instruction					
			6XX Supplies and Materials			754.00
			360 Subtotal			<u>754.00</u>
825	Vo Ed Carl Perkins Basic Grant					
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant					
	1XXX Instruction					
			5XX Other Purchased Services			534.00
			6XX Supplies and Materials			4,915.00
			825 Subtotal			<u><u>5,449.00</u></u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u><u>32,412.21</u></u>

Schedule Of Changes Worksheet					Fund Code 15	
Beginning Fund Balance					9,785.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,044.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,412.21	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,418.07	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
165 Medicaid	3,673.19	0.00	3,673.19
225 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	18,326.56	20,308.63	-1,982.07
310 Vo Ed Agriculture	2,261.00	2,261.00	0.00
334 Jobs for Montana Graduates	0.00	1,558.58	-1,558.58
340 Vo Ed Family & Consumer Science	581.00	581.00	0.00
354 Advancing Agriculture Education Program	0.00	1,500.00	-1,500.00
360 Vo Ed Business/Marketing	754.00	754.00	0.00
825 Vo Ed Carl Perkins Basic Grant	5,449.00	5,449.00	0.00



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Total	31,044.75	32,412.21	-1,367.46
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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	148.61	73.84
	1190 Penalties and Interest on Taxes	9.71	4.98
	1510 Interest Earnings	76.00	251.69
	6100 Material Prior Period Revenue Adjustments	517.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>751.64</u>	<u>330.51</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	170 Distance Learning				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	814.25
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	5,540.00
911					
	170 Distance Learning				
		1XXX Instruction			
			6XX Supplies and Materials	2,140.92	0.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,446.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,586.92</u>	<u>6,354.25</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	33,445.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	330.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,354.25	(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)	27,421.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2014 Value	2015 Value
	1311 Driver's Education Fees		2,850.75	4,350.00
	1510 Interest Earnings		8.48	4.55
	3260 State Driver's Education Reimbursement		2,225.94	3,266.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,085.17	7,621.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,620.00	4,995.00
			4XX Purchased Property Services	588.70	248.57
			6XX Supplies and Materials	970.25	560.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,178.95	5,803.98

Schedule Of Changes Worksheet					Fund Code 18	
Beginning Fund Balance					-3,040.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,621.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,803.98	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-1,223.46	(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	3.50	20.37
	9710 Residual Equity Transfers In	2,000.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,003.50	2,020.37

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				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,025.10
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	1,254.68
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	264.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,544.22

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	3,694.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,020.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,544.22	(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)	3,170.50	(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	1,146.70	4,928.52
	2114 County Metal Mines License Taxes	104,392.48	99,459.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>105,539.18</u>	<u>104,388.33</u>

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	38,690.00	46,774.89
			5XX Other Purchased Services	2,000.00	1,040.87
			7XX Property and Equipment Acquisition	0.00	29,006.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	8,700.00
			5XX Other Purchased Services	1,370.19	0.00
			6XX Supplies and Materials	964.00	981.14
			8XX Other Expenditures	3,365.00	3,540.00
		24XX Support Services - School Administration			
			5XX Other Purchased Services	123.51	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	2,859.00	5,926.00
			4XX Purchased Property Services	5,493.17	15,280.41
			6XX Supplies and Materials	1,372.90	7,462.85
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	8,650.58
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			8XX Other Expenditures	8,000.00	8,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>64,237.77</u>	<u>135,362.74</u>



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Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					596,301.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					104,388.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					135,362.74	(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)					565,327.47	(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	2.52	9.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.52</u>	<u>9.83</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					1,240.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.83 (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)					1,250.03 (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	22,042.44	21,718.90
	1190 Penalties and Interest on Taxes	41.11	47.20
	1510 Interest Earnings	7.08	81.28
	3281 State Technology Aid	1,945.64	911.33
	6100 Material Prior Period Revenue Adjustments	958.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,994.83	22,758.71

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	29,333.81	15,259.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				29,333.81	15,259.83

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	5,472.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,758.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,259.83	(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)	12,971.02	(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	32.54	177.58
3445	State Combined Fund School Block Grant	3,398.18	5,384.36
3447	SB96 Combined Block Grant Reimbursement	0.00	1,511.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,430.72	7,073.11

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					17,892.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,073.11	(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)					24,965.70	(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	44.12	172.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>44.12</u>	<u>172.16</u>

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

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 60

Beginning Fund Balance					21,696.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					172.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	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)					21,869.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	6.04	23.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6.04</u>	<u>23.55</u>

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

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 81

Beginning Fund Balance					2,968.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23.55 (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)					2,991.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2014 Value	2015 Value
	1XXX Revenues from Student Activities	172,619.97	165,838.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>172,619.97</u>	<u>165,838.83</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	162,915.00	141,177.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>162,915.00</u>	<u>141,177.97</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	117,857.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165,838.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	141,177.97	(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)	142,517.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	0.00	20.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>20.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

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 85

Beginning Fund Balance					3,891.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20.32	(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)					3,911.85	(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	29,935.00	19,870.20
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	468,087.72	434,046.73
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	35,690.15	31,694.58
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	340.00
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	12,027.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,027.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,009.25
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	17,319.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,732.62
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	50,663.20	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,576.12	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	170.25	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	1,323.05	0.00	0.00	0.00	0.00
Totals			56,732.62	0.00	0.00	0.00	0.00

56,732.62

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	70,000.00	0.00	0.00	0.00	70,000.00
Buildings	3,108,893.00	0.00	0.00	0.00	3,108,893.00
Machinery and Equipment	523,761.00	0.00	33,737.00	0.00	557,498.00
Construction in Progress	0.00	0.00	24,817.00	0.00	24,817.00
Totals at Historical Cost	3,702,654.00	0.00	58,554.00	0.00	3,761,208.00
Depreciation					
Building Accum	796,304.00	0.00	0.00	0.00	796,304.00
Machinery and Equipment Accum	304,727.00	0.00	0.00	0.00	304,727.00
Total Accumulated Depreciation	1,101,031.00	0.00	0.00	0.00	1,101,031.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,601,623.00	0.00	58,554.00	0.00	2,660,177.00

* 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)	42,034.00	0.00	0.00
General Administration (23XX)	963.00	0.00	0.00
School Administration (24XX)	963.00	0.00	0.00
Financial Administration (25XX)	963.00	0.00	0.00
Operations and Maintenance (26XX)	6,171.00	0.00	0.00
Transportation (27XX)	40,230.00	0.00	0.00
Food Service (31XX)	4,260.00	0.00	0.00
Extracurricular (34XX, 35XX)	8,663.00	0.00	0.00
Total Depreciation for FY2015	104,247.00	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	53,348.97	252.08	0.00	0.00	53,601.05	0.00	53,601.05
Total Governmental Activity							
Non-bond Long-Term Liabilities	53,348.97	252.08	0.00	0.00	53,601.05	0.00	53,601.05

* 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	150,195.00	0.00	150,195.00
Net Pension - TRS	0.00	767,523.00	0.00	767,523.00