



# Trustees' Financial Summary

**FY2014-15**

Submit ID: 0536-28651607

**28 Madison County**

**0536 Alder 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:** Kathleen Wuelfing **Phone #:** (406) 842-5285

(Signature)

(Date)

**Chair, Board of Trustees:** Duke Gilman

(Signature)

(Date)

**County Superintendent** Pam Birkeland

(Signature)

(Date)

### Software

Accounting Package: Black Mountain

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#
161	MT Department of Transportation Grant	STATE		
190	Miscellaneous State Grant	STATE		State
214	Title II Part A	FEDERAL	2805361408	84.367
314	Title I, Part A, Improving Basic Programs	FEDERAL	2805363108	84.010A
319	Title I, Part A, Improving Basic Programs 2011	FEDERAL	2805363111	84.010A
365	State OTO Indian Education for All	STATE		state
400	Indirect Costs	LOCAL	Local Grant	
401	Interest	LOCAL		
416	Rural Low Income (Title VI-B-2)	FEDERAL	S358A053966	84.358B
465	ESEA Title I Capital Exp	FEDERAL		84.348A
473	H1N1 Swine Flu Money	LOCAL		
810	Bolo Land Company	LOCAL	Local Grant	
812	ALDER DAZE	LOCAL	LOCAL GRANT	
813	Scoob Foundation Grant	LOCAL	Local Grant	
816	Sheridan Alder Park District	LOCAL		
817	FRASER DONATION	LOCAL		
818	Letterman Foundation	LOCAL		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,987.17	2,445.19		653.07
02	Taxes Receivable - Real and Personal (120-149)	1,914.09			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	16,901.26	2,445.19		653.07
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,914.09			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,387.20			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	13,599.97	2,445.19		653.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,987.17	2,445.19		653.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16,901.26	2,445.19		653.07



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,145.37	27,076.98	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		14,145.37	27,076.98	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		14,145.37	27,076.98	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		14,145.37	27,076.98	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		14,145.37	27,076.98	



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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,173.64	4,322.67		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,173.64	4,322.67		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	1,173.64	4,322.67		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,173.64	4,322.67		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,173.64	4,322.67		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		29,197.22		
02	Taxes Receivable - Real and Personal (120-149)		160.33		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		29,357.55		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		160.33		
<b>FUND BALANCE/EQUITY</b>					
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		29,197.22		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		29,197.22		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		29,357.55		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,889.69	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			6,889.69	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			6,889.69	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			6,889.69	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			6,889.69	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,275.33			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,275.33			
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	3,275.33			
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	3,275.33			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,275.33			



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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	77,816.73	57,763.55
1190	Penalties and Interest on Taxes	137.73	119.44
1510	Interest Earnings	40.65	18.25
3110	Direct State Aid	70,496.10	59,914.72
3111	Quality Educator	6,084.00	6,084.00
3112	At Risk Student	1,079.51	1,088.69
3113	Indian Education For All	469.20	367.20
3114	American Indian Achievement Gap	200.00	200.00
3115	State Spec Ed Allowable Cost Pymt to Districts	2,105.74	1,827.00
3116	Data For Achievement	230.00	270.00
3118	Natural Resource Development	0.00	426.96
3444	State School Block Grant	14,178.90	16,863.69
3445	State Combined Fund School Block Grant	104.72	0.00
3446	SB96 Block Grant Reimbursement	0.00	802.14
6100	Material Prior Period Revenue Adjustments	27.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>172,971.03</b>	<b>145,745.64</b>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	80,503.33	72,716.26
			2XX Personal Services - Employee Benefits	5,227.26	5,214.59
			3XX Purchased Professional and Technical Services	1,220.55	152.45
			5XX Other Purchased Services	394.73	178.35
			6XX Supplies and Materials	5,845.49	1,177.19
			8XX Other Expenditures	1,107.55	0.00
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	17,183.09	17,819.36
			2XX Personal Services - Employee Benefits	80.57	101.57
			3XX Purchased Professional and Technical Services	541.65	2,173.50
			5XX Other Purchased Services	3,045.77	2,023.56
			6XX Supplies and Materials	2,462.94	1,988.78
			810 Dues and Fees	838.00	416.00
			8XX Other Expenditures	8,158.29	591.20
<b>25XX Support Services - Business</b>					
			8XX Other Expenditures	0.00	60.00



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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
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries		6,179.86	10,077.85
		2XX	Personal Services - Employee Benefits		211.06	508.92
		3XX	Purchased Professional and Technical Services		7,721.16	4,571.70
		4XX	Purchased Property Services		8,626.65	8,340.34
		5XX	Other Purchased Services		6,513.26	7,226.78
		6XX	Supplies and Materials		3,858.95	1,224.43
		8XX	Other Expenditures		33.80	0.00
		<b>27XX Student Transportation Services</b>				
		5XX	Other Purchased Services		1,776.80	0.00
	<b>280 Special Education - Local and State</b>					
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives		3,032.23	2,630.88
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
		1XX	Personal Services - Salaries		7,435.99	9,841.47
		2XX	Personal Services - Employee Benefits		361.81	694.80
		5XX	Other Purchased Services		0.00	262.50
		6XX	Supplies and Materials		421.25	2,662.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>172,782.04</u>	<u>152,655.33</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					27,717.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					145,745.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					152,655.33	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	1,387.20	Less Last Year	7,207.40	(4b)	-5,820.20
					-5,820.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,987.17	(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
	1510 Interest Earnings		3.84	3.81
	2220 County On-Schedule Trans Reimb		1,590.75	1,575.00
	3210 State On-Schedule Trans Reimb		1,590.75	1,575.00
	3444 State School Block Grant		161.36	161.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>3,346.70</b>	<b>3,315.17</b>

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			
			5XX Other Purchased Services	3,181.50	3,150.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,181.50</b>	<b>3,150.00</b>

Schedule Of Changes Worksheet						Fund Code 10	
Beginning Fund Balance						2,280.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,315.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,150.00	(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)						2,445.19	(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	0.03	0.66
	1611 National School Lunch Program	941.00	1,651.00
	1621 Lunch Sales	452.90	0.00
	4550 Federal Child Nutrition	2,268.68	2,791.30
	4552 Fresh Fruit And Vegetable	578.30	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,240.91</b>	<b>4,442.96</b>

#### 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			
			6XX Supplies and Materials	3,890.23	4,140.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,890.23</b>	<b>4,140.57</b>

#### Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	350.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,442.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,140.57	(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)	653.07	(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		9.63	11.87
	2240 County Retirement Distribution		19,091.82	23,525.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>19,101.45</b>	<b>23,536.90</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14		
PRC	Program	Function	Object	2014 Value	2015 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	12,732.23	12,009.60	
			810 Dues and Fees	6,367.27	0.00	
		<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits	2,703.34	2,805.62	
		<b>26XX Operation and Maintenance of Plant Services</b>				
			2XX Personal Services - Employee Benefits	478.17	756.37	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	604.56	1,494.91	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>22,885.57</b>	<b>17,066.50</b>	

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						7,674.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,536.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,066.50 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,145.37 (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
<b>214</b>	<b>Title II Part A</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,988.00
<b>314</b>	<b>Title I, Part A, Improving Basic Programs</b>	
	4200 Title I, Part A, Improving Basic Programs	5,363.00
<b>401</b>	<b>Interest</b>	
	1510 Interest Earnings	43.17
<b>416</b>	<b>Rural Low Income (Title VI-B-2)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,106.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15,500.82</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>214</b>	<b>Title II Part A</b>				
	<b>430</b>	<b>Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services		1,069.03
			5XX Other Purchased Services		849.80
		<b>23XX Support Services - General Administration</b>			
			6XX Supplies and Materials		150.00
			<b>214 Subtotal</b>		<u>2,068.83</u>
<b>314</b>	<b>Title I, Part A, Improving Basic Programs</b>				
	<b>420</b>	<b>Title I, Part A, Improving Basic Programs</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		4,969.25
			2XX Personal Services - Employee Benefits		853.71
			6XX Supplies and Materials		157.30
			<b>314 Subtotal</b>		<u>5,980.26</u>
<b>365</b>	<b>State OTO Indian Education for All</b>				
	<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>			
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits		14.50
			5XX Other Purchased Services		62.15
			<b>365 Subtotal</b>		<u>76.65</u>
<b>400</b>	<b>Indirect Costs</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries		282.43
			2XX Personal Services - Employee Benefits		46.62
			<b>400 Subtotal</b>		<u>329.05</u>



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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
416	Rural Low Income (Title VI-B-2)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			5XX Other Purchased Services		150.43
			6XX Supplies and Materials		7,877.98
			8XX Other Expenditures		952.68
			<b>416 Subtotal</b>		<b>8,981.09</b>
473	H1N1 Swine Flu Money				
	473	Public Health Emergency Preparedness			
		21XX	Support Services - Students		
			6XX Supplies and Materials		122.57
			<b>473 Subtotal</b>		<b>122.57</b>
810	Bolo Land Company				
	810	Community Recreation			
		33XX	Community Services		
			1XX Personal Services - Salaries		130.00
			2XX Personal Services - Employee Benefits		54.68
			5XX Other Purchased Services		143.05
			6XX Supplies and Materials		51.97
			<b>810 Subtotal</b>		<b>379.70</b>
812	ALDER DAZE				
	810	Community Recreation			
		33XX	Community Services		
			5XX Other Purchased Services		1,592.27
			<b>812 Subtotal</b>		<b>1,592.27</b>
813	Scoob Foundation Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,336.80
			2XX Personal Services - Employee Benefits		681.56
			<b>813 Subtotal</b>		<b>7,018.36</b>
816	Sheridan Alder Park District				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		4.50
			<b>816 Subtotal</b>		<b>4.50</b>
818	Letterman Foundation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		504.53



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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
			6XX Supplies and Materials		345.62
<b>818 Subtotal</b>					<b>850.15</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>27,403.43</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					38,979.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,500.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,403.43 (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)					27,076.98 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
214 Title II Part A	1,988.00	2,068.83	-80.83
314 Title I, Part A, Improving Basic Programs	5,363.00	5,980.26	-617.26
365 State OTO Indian Education for All	0.00	76.65	-76.65
400 Indirect Costs	0.00	329.05	-329.05
401 Interest	43.17	0.00	43.17
416 Rural Low Income (Title VI-B-2)	8,106.65	8,981.09	-874.44
473 H1N1 Swine Flu Money	0.00	122.57	-122.57
810 Bolo Land Company	0.00	379.70	-379.70
812 ALDER DAZE	0.00	1,592.27	-1,592.27
813 Scoob Foundation Grant	0.00	7,018.36	-7,018.36
816 Sheridan Alder Park District	0.00	4.50	-4.50
818 Letterman Foundation	0.00	850.15	-850.15
<b>Total</b>	<b>15,500.82</b>	<b>27,403.43</b>	<b>-11,902.61</b>



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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
	1510 Interest Earnings	1.05	1.51
	3281 State Technology Aid	327.54	137.35
	3445 State Combined Fund School Block Grant	0.00	283.78
	3447 SB96 Combined Block Grant Reimbursement	0.00	53.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>328.59</b>	<b>476.14</b>

**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			
	26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	149.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>149.70</b>

**Schedule Of Changes Worksheet**

**Fund Code 28**

Beginning Fund Balance	847.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	476.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	149.70	(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)	1,173.64	(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	3.05	5.17
	1900 Other Revenue from Local Sources	1,505.03	1,183.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,508.08</u>	<u>1,188.27</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29**

PRC	Program	Function	Object	2014 Value	2015 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 29**

Beginning Fund Balance					3,134.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,188.27 (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)					4,322.67 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2014 Value	2015 Value
	1110 District Tax Levy		5,204.81	4,819.99
	1114 District Levy - Pers Prop/Mobile Homes		27.47	0.00
	1190 Penalties and Interest on Taxes		10.17	9.09
	1510 Interest Earnings		52.94	44.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>5,295.39</b>	<b>4,873.84</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2014 Value	2015 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	0.00	11,381.11
			6XX Supplies and Materials	0.00	4,173.11
<b>190</b>	<b>Miscellaneous State Grant</b>				
	<b>190 School Safety Projects</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			6XX Supplies and Materials	0.00	1,260.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>16,814.22</b>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						41,137.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,873.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,814.22	(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)						29,197.22	(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	0.00	0.00
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	73,668.00	71,031.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,074.74	5,490.82
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,274.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	8,160.65	7,749.34
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,827.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,827.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	609.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,630.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,630.88
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: 75%



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,630.88	0.00	0.00	0.00	0.00
<b>Totals</b>			2,630.88	0.00	0.00	0.00	0.00

2,630.88

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.



# Trustees' Financial Summary

FY2014-15

Submit ID: 0536-28651607

28 Madison County

0536 Alder Elem

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

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery and Equipment	35,088.00	0.00	0.00	0.00	35,088.00
Totals at Historical Cost	35,088.00	0.00	0.00	0.00	35,088.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	35,088.00	0.00	0.00	0.00	35,088.00

\* 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.

<b>Depreciation by Function for FY2015</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Operations and Maintenance (26XX)	1,754.00	0.00	0.00
Total Depreciation for FY2015	1,754.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

**FY2014-15**

Submit ID: 0536-28651607

**28 Madison County**

**0536 Alder Elem**



# Trustees' Financial Summary

FY2014-15

Submit ID: 0536-28651607

28 Madison County

0536 Alder Elem

## Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	0.00	18,684.25	0.00	18,684.25
Net Pension - TRS	0.00	100,531.00	0.00	100,531.00