



# Trustees' Financial Summary

**FY2014-15**

Submit ID: 0236-02251259

**12 Deer Lodge County**

**0236 Anaconda 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

<b>Business Manager/Clerk:</b>	Kevin Patrick	<b>Phone #:</b>	(406) 563-6361
(Signature)	_____	(Date)	_____
<b>Chair, Board of Trustees:</b>	Lisa Crum-Petritz		
(Signature)	_____	(Date)	_____
<b>County Superintendent</b>	Michael O'Rourke		
(Signature)	_____	(Date)	_____

### Software

Accounting Package: Black Mountain

For FY15 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**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#
006	Exxon Mobile Donation	LOCAL	N/A	N/A
008	Archery Program	LOCAL	NA	NA
011	Montana State Hospital	LOCAL	N/A	N/A
012	Asthma Mini Grant	STATE	NA	NA
019	Battle of the Books	LOCAL	N/A	N/A
032	Health Wellness Committee Donation	LOCAL	N/A	N/A
042	Anaconda Family Resource Donation	LOCAL	N/A	N/A
043	School Wellness Mini Grant	STATE	N/A	N/A
051	FMMS Grab and Go	LOCAL	N/A	N/A
053	School Wellness Not Just for the Health of It	STATE	N/A	N/A
056	Pre-K Grant	FEDERAL		
134	Gifted and Talented	STATE	1202361314	State
135	Gifted and Talented	STATE	N/A	State
314	Schoolwide Projects	FEDERAL	01202363214	federal
315	Schoolwide Title	FEDERAL	01202363215	84.01A
354	Striving Readers	FEDERAL	01202363514	84.371C
355	Striving Readers	FEDERAL	01202363515	84.371C
514	Center of Excellence	LOCAL	N/A	N/A
700	Technology Allocation	LOCAL	N/A	N/A
774	IDEA Part B (Trans from Coop)	FEDERAL	3997037714ALLO	84.027A
775	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
795	IDEA Preschool (Trans from Coop)	FEDERAL		84.173A
896	CSCT AWARE	LOCAL	N/A	N/A
897	Montana Administrative Claiming (MAC)	STATE	N?A	N/A
898	KBH Medical Billing	LOCAL	NA	NA
899	Indirect Cost Pool/Miscellaneous	LOCAL	NA	NA



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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)	955,509.95	61,630.34	25,412.02	63,831.16
02	Taxes Receivable - Real and Personal (120-149)	143,684.67	9,871.01	860.74	
03	Taxes Receivable - Protested (150-159)	31,897.62	2,300.53	27.53	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,435.56	530.27		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	41,213.50			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,178,741.30	74,332.15	26,300.29	63,831.16
<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)	13,072.79			
27	Other Liabilities (690 - 699)	7,498.29			
35	<b>TOTAL LIABILITIES</b>	20,571.08			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	175,582.29	12,171.54	888.27	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget	252,606.68			
48	Fund Balance for Budget	729,981.25	62,160.61	25,412.02	63,831.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	982,587.93	62,160.61	25,412.02	63,831.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,178,741.30	74,332.15	26,300.29	63,831.16



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		215,528.04	222,834.58	5,451.54
02	Taxes Receivable - Real and Personal (120-149)				914.15
03	Taxes Receivable - Protested (150-159)				266.80
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			216,382.71	348.33
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>		215,528.04	439,217.29	6,980.82
<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)		1,853.19	6,345.34	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		1,853.19	6,345.34	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				1,180.95
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		213,674.85	432,871.95	5,799.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>		213,674.85	432,871.95	5,799.87
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		215,528.04	439,217.29	6,980.82



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				43,969.88
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>				43,969.88
<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				43,969.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>				43,969.88
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				43,969.88



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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)			71,712.90	
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>			71,712.90	
<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			71,712.90	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			71,712.90	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			71,712.90	



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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)	32,615.54	1,629,144.46		3,102.82
02	Taxes Receivable - Real and Personal (120-149)				1,704.03
03	Taxes Receivable - Protested (150-159)				1,350.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				92.00
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>	32,615.54	1,629,144.46		6,249.31
<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)				3,054.49
<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	32,615.54	1,629,144.46		3,194.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>	32,615.54	1,629,144.46		3,194.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,615.54	1,629,144.46		6,249.31



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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)	213,066.36	146,417.74		
02	Taxes Receivable - Real and Personal (120-149)		2,224.96		
03	Taxes Receivable - Protested (150-159)		103.92		
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>	213,066.36	148,746.62		
<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)		2,328.88		
<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		100,000.00		
48	Fund Balance for Budget	213,066.36	46,417.74		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	213,066.36	146,417.74		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	213,066.36	148,746.62		



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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)				
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)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)				(4,562.50)
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				4,562.50
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 - 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
1111	District Levy - Real Property	1,229,512.51	1,264,530.46
1112	District Levy - Personal Property	7,292.70	3,439.47
1114	District Levy - Pers Prop/Mobile Homes	37,633.76	37,365.41
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	63,315.27	144,965.95
1130	Tax Title and Property Sales	79.56	0.00
1190	Penalties and Interest on Taxes	8,372.13	5,935.94
1291	TIF Distribution Post HB 114	0.00	252,606.68
1510	Interest Earnings	217.57	185.44
1900	Other Revenue from Local Sources	4,816.86	3,965.36
1945	Fees - Users/Resale of Supplies	613.09	216.32
3110	Direct State Aid	1,892,424.56	1,903,806.31
3111	Quality Educator	179,785.24	181,680.41
3112	At Risk Student	39,199.26	40,800.78
3113	Indian Education For All	15,463.20	15,259.20
3114	American Indian Achievement Gap	5,000.00	5,400.00
3115	State Spec Ed Allowable Cost Pymt to Districts	198,141.63	202,585.13
3116	Data For Achievement	7,580.00	11,220.00
3117	State Tuition for State Placement	0.00	19,408.45
3118	Natural Resource Development	0.00	13,566.84
3120	State Guaranteed Tax Base Aid	873,881.82	847,938.56
3444	State School Block Grant	248,132.13	272,605.45
3446	SB96 Block Grant Reimbursement	0.00	21,788.42
5300	Operating Transfers from Other Funds	4,981.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,816,442.29</b>	<b>5,249,270.58</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	1,879,958.51	1,887,322.50
			2XX Personal Services - Employee Benefits	317,986.09	326,427.79
			4XX Purchased Property Services	10,995.91	5,487.76
			5XX Other Purchased Services	10,288.09	6,978.88
			6XX Supplies and Materials	159,503.16	154,531.42
			810 Dues and Fees	0.00	425.10
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	259,997.17	252,805.22
			2XX Personal Services - Employee Benefits	30,668.70	32,797.42



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			5XX Other Purchased Services	641.29	686.55	
			6XX Supplies and Materials	9,527.77	12,175.78	
			810 Dues and Fees	0.00	59.75	
		<b>221X</b>	<b>Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	9,402.70	2,206.58	
			2XX Personal Services - Employee Benefits	932.72	11.76	
			3XX Purchased Professional and Technical Services	0.00	150.00	
			5XX Other Purchased Services	424.14	289.00	
			6XX Supplies and Materials	0.00	861.61	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	80,068.34	80,344.00	
			2XX Personal Services - Employee Benefits	12,918.54	9,083.63	
			6XX Supplies and Materials	12,001.81	13,049.73	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	59,507.69	55,573.92	
			2XX Personal Services - Employee Benefits	12,575.67	11,372.67	
			3XX Purchased Professional and Technical Services	28,556.55	21,862.42	
			4XX Purchased Property Services	492.45	519.72	
			5XX Other Purchased Services	25,523.27	24,536.56	
			6XX Supplies and Materials	6,434.84	3,944.37	
			810 Dues and Fees	9,303.70	6,923.20	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	359,955.75	325,488.88	
			2XX Personal Services - Employee Benefits	90,229.82	86,835.92	
			4XX Purchased Property Services	48.22	0.00	
			5XX Other Purchased Services	6,482.65	11,878.09	
			6XX Supplies and Materials	4,054.09	15,547.41	
			810 Dues and Fees	2,291.00	2,046.65	
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	103,443.37	103,352.00	
			2XX Personal Services - Employee Benefits	46,259.99	43,432.11	
			4XX Purchased Property Services	3,727.46	3,592.13	
			5XX Other Purchased Services	3,690.99	4,031.25	
			6XX Supplies and Materials	17,399.09	11,635.88	
			810 Dues and Fees	225.00	259.50	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	247,077.35	243,847.39	
			2XX Personal Services - Employee Benefits	87,938.61	96,541.44	
			4XX Purchased Property Services	167,464.87	121,182.40	
			5XX Other Purchased Services	19,099.48	20,358.11	
			6XX Supplies and Materials	44,190.25	42,872.06	
			810 Dues and Fees	0.00	58.50	



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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	
			8XX Other Expenditures	17,662.00	21,972.23	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	445,308.48	462,851.08	
			2XX Personal Services - Employee Benefits	65,104.72	57,804.50	
			3XX Purchased Professional and Technical Services	0.00	220.00	
			5XX Other Purchased Services	0.00	197.34	
			6XX Supplies and Materials	3,496.55	716.16	
		<b>21XX</b>	<b>Support Services - Students</b>			
			1XX Personal Services - Salaries	13,674.25	128.99	
			2XX Personal Services - Employee Benefits	2,661.42	0.68	
			5XX Other Purchased Services	0.00	22.94	
			6XX Supplies and Materials	0.00	149.19	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
			1XX Personal Services - Salaries	36,626.55	36,720.00	
			2XX Personal Services - Employee Benefits	3,741.79	4,664.82	
			5XX Other Purchased Services	0.00	203.55	
			810 Dues and Fees	265.70	545.50	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	12,314.67	12,376.40	
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	17,954.51	27,075.02	
			2XX Personal Services - Employee Benefits	2,845.84	5,225.79	
			5XX Other Purchased Services	0.00	122.71	
			6XX Supplies and Materials	0.00	3,722.13	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	4,287.96	4,374.00	
			2XX Personal Services - Employee Benefits	22.38	23.28	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			4XX Purchased Property Services	3,066.41	13,751.45	
			5XX Other Purchased Services	19,905.91	21,170.16	
			6XX Supplies and Materials	1,364.95	2,298.93	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	54,632.78	54,254.09	
			2XX Personal Services - Employee Benefits	284.79	288.63	
			4XX Purchased Property Services	1,439.78	264.00	
			5XX Other Purchased Services	1,056.04	0.00	
			6XX Supplies and Materials	11,282.94	1,614.65	



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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>910 Food Services</b>					
		<b>31XX Food Services</b>				
			6XX Supplies and Materials		0.00	92,074.36
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds		0.00	17,307.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>4,860,287.52</u>	<u>4,885,526.64</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					654,733.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,249,270.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,885,526.64	(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	35,889.67	(4b)	-35,889.67
					-35,889.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					982,587.93	(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
	1111 District Levy - Real Property		107,094.07	92,195.08
	1112 District Levy - Personal Property		531.92	254.14
	1114 District Levy - Pers Prop/Mobile Homes		3,193.95	2,524.41
	1190 Penalties and Interest on Taxes		497.39	455.02
	1900 Other Revenue from Local Sources		385.09	242.90
	2220 County On-Schedule Trans Reimb		44,540.49	44,540.49
	3210 State On-Schedule Trans Reimb		37,234.97	40,637.53
	3444 State School Block Grant		1,390.77	3,441.88
	3446 SB96 Block Grant Reimbursement		0.00	1,826.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>194,868.65</b>	<b>186,117.54</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2014 Value	2015 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	4,885.30	9,966.01
			2XX Personal Services - Employee Benefits	848.38	1,623.85
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	3,329.00	3,381.32
			2XX Personal Services - Employee Benefits	1,148.12	1,240.46
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	123,582.67	124,817.68
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	39,698.24	45,043.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>173,491.71</b>	<b>186,072.95</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					62,116.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					186,117.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,072.95	(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)					62,160.61	(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
1111	District Levy - Real Property	6,562.64	8,978.95
1112	District Levy - Personal Property	31.49	15.99
1114	District Levy - Pers Prop/Mobile Homes	194.06	258.87
1190	Penalties and Interest on Taxes	36.05	30.17
1510	Interest Earnings	3.73	4.09
1900	Other Revenue from Local Sources	25.94	25.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,853.91</b>	<b>9,313.48</b>

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

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

### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					16,098.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,313.48	(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)					25,412.02	(5)



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

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	13.44	0.74
1611	National School Lunch Program	78,804.59	80,727.33
1634	Daily Ala Carte Sales	9,692.15	16,863.67
1900	Other Revenue from Local Sources	496.49	2,538.99
3220	State Food Services Match	2,321.45	0.00
4550	Federal Child Nutrition	222,670.66	285,094.27
4552	Fresh Fruit And Vegetable	26,179.65	28,997.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>340,178.43</b>	<b>414,222.63</b>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>910 Food Services</b>					
<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	151,140.96	159,521.37
			2XX Personal Services - Employee Benefits	65,941.50	63,809.38
			4XX Purchased Property Services	938.96	142.00
			5XX Other Purchased Services	203.99	224.00
			6XX Supplies and Materials	195,243.67	128,254.95
			810 Dues and Fees	540.00	549.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>414,009.08</b>	<b>352,501.49</b>

#### Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					2,110.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					414,222.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					352,501.49	(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)					63,831.16	(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
	2240 County Retirement Distribution	620,824.08	626,490.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>620,824.08</u>	<u>626,490.36</u>

**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	300,144.85	316,528.58
			810 Dues and Fees	111,090.17	0.00
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	39,362.84	45,005.69
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	1,456.78	269.13
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	12,411.49	12,844.23
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	10,320.29	11,287.13
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	52,976.24	51,249.72
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	16,373.36	16,225.93
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	34,242.44	33,641.24
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	84,922.47	100,396.96
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	3,277.68	1,875.93
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	5,742.01	5,688.55
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	2,782.63	4,183.78
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	759.25	868.18



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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
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		257.63	262.64
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		7,207.33	7,457.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>683,327.46</u>	<u>607,785.15</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance						194,969.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						626,490.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						607,785.15 (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)						213,674.85 (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>006</b>	<b>Exxon Mobile Donation</b>	
	1920 Contributions/Donations from Private Sources	629.00
<b>011</b>	<b>Montana State Hospital</b>	
	1960 Services Provided Other Local Governmental Units	4,534.80
<b>012</b>	<b>Asthma Mini Grant</b>	
	3290 State - Other State Grants	500.00
<b>019</b>	<b>Battle of the Books</b>	
	1920 Contributions/Donations from Private Sources	1,500.00
<b>042</b>	<b>Anaconda Family Resource Donation</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>043</b>	<b>School Wellness Mini Grant</b>	
	4650 Federal Miscellaneous Grants from OPI	3,500.00
<b>053</b>	<b>School Wellness Not Just for the Health of It</b>	
	4700 Federal Miscellaneous Grants from other State Agencies	3,000.00
<b>134</b>	<b>Gifted and Talented</b>	
	3600 State Gifted & Talented Reimbursement	0.95
<b>135</b>	<b>Gifted and Talented</b>	
	3600 State Gifted & Talented Reimbursement	4,252.00
<b>314</b>	<b>Schoolwide Projects</b>	
	4940 Schoolwide Program	1,565.68
<b>315</b>	<b>Schoolwide Title</b>	
	4940 Schoolwide Program	675,936.60
<b>354</b>	<b>Striving Readers</b>	
	4230 Title I, Part E, Striving Readers	63,273.00
	6100 Material Prior Period Revenue Adjustments	1.37
<b>355</b>	<b>Striving Readers</b>	
	4230 Title I, Part E, Striving Readers	245,635.11
<b>514</b>	<b>Center of Excellence</b>	
	3117 State Tuition for State Placement	97,714.52
<b>775</b>	<b>IDEA Part B (Trans from Coop)</b>	
	5700 Resources Transferred from Other School Districts or Cooperatives	267,219.00
<b>795</b>	<b>IDEA Preschool (Trans from Coop)</b>	
	5700 Resources Transferred from Other School Districts or Cooperatives	12,373.00
<b>896</b>	<b>CSCT AWARE</b>	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	496,344.01
<b>897</b>	<b>Montana Administrative Claiming (MAC)</b>	
	3357 Montana Administrative Claiming Reimbursement	49,655.11





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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
<b>043</b>	<b>School Wellness Mini Grant</b>				
	<b>465 Federal Miscellaneous Grants from OPI</b>				
		<b>21XX Support Services - Students</b>			
			6XX Supplies and Materials		1,050.01
			<b>043 Subtotal</b>		<u>1,050.01</u>
<b>053</b>	<b>School Wellness Not Just for the Health of It</b>				
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		3,000.00
			<b>053 Subtotal</b>		<u>3,000.00</u>
<b>056</b>	<b>Pre-K Grant</b>				
	<b>465 Federal Miscellaneous Grants from OPI</b>				
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		2,701.80
			2XX Personal Services - Employee Benefits		461.25
			<b>056 Subtotal</b>		<u>3,163.05</u>
<b>135</b>	<b>Gifted and Talented</b>				
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		2,484.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services		55.00
			<b>135 Subtotal</b>		<u>2,539.00</u>
<b>314</b>	<b>Schoolwide Projects</b>				
	<b>494 Schoolwide Program</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		234.91
			2XX Personal Services - Employee Benefits		306.98
			3XX Purchased Professional and Technical Services		296.00
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services		727.74
			<b>314 Subtotal</b>		<u>1,565.63</u>
<b>315</b>	<b>Schoolwide Title</b>				
	<b>494 Schoolwide Program</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		386,166.71
			2XX Personal Services - Employee Benefits		131,734.81
			3XX Purchased Professional and Technical Services		70,494.00
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		2,603.82



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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
			2XX Personal Services - Employee Benefits		429.70
			5XX Other Purchased Services		38,944.60
			<b>315 Subtotal</b>		<u>630,373.64</u>
<b>354</b>	<b>Striving Readers</b>				
	<b>423 Montana Striving Readers Grant</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		8,305.19
			2XX Personal Services - Employee Benefits		1,402.64
			6XX Supplies and Materials		19,194.15
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		19,153.56
			2XX Personal Services - Employee Benefits		3,214.69
			5XX Other Purchased Services		9,285.71
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		2,718.00
			<b>354 Subtotal</b>		<u>63,273.94</u>
<b>355</b>	<b>Striving Readers</b>				
	<b>423 Montana Striving Readers Grant</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		7,325.74
			2XX Personal Services - Employee Benefits		1,148.76
			6XX Supplies and Materials		48,882.04
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		31,431.29
			2XX Personal Services - Employee Benefits		5,245.82
			3XX Purchased Professional and Technical Services		105,780.45
			5XX Other Purchased Services		14,967.45
			6XX Supplies and Materials		3,248.56
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		8,727.00
			<b>355 Subtotal</b>		<u>226,757.11</u>
<b>514</b>	<b>Center of Excellence</b>				
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		143,168.24
			2XX Personal Services - Employee Benefits		11,313.55
			<b>514 Subtotal</b>		<u>154,481.79</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
775	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		204,384.50
			2XX Personal Services - Employee Benefits		59,584.63
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		3,249.87
			<b>775 Subtotal</b>		<u>267,219.00</u>
795	IDEA Preschool (Trans from Coop)				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,572.00
			2XX Personal Services - Employee Benefits		1,801.00
			<b>795 Subtotal</b>		<u>12,373.00</u>
896	CSCT AWARE				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		489,611.65
			<b>896 Subtotal</b>		<u>489,611.65</u>
897	Montana Administrative Claiming (MAC)				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,243.61
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		5,756.86
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		80.00
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		1,093.96
			<b>897 Subtotal</b>		<u>8,174.43</u>
898	KBH Medical Billing				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		217,219.22
			<b>898 Subtotal</b>		<u>217,219.22</u>
899	Indirect Cost Pool/Miscellaneous				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		1XXX	Instruction		
			5XX Other Purchased Services		340.10



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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
	25XX Support Services - Business					
			6XX Supplies and Materials			1,184.00
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
			5XX Other Purchased Services			4,563.44
			6XX Supplies and Materials			585.41
	367 OTO Full-time Kindergarten Start-up					
	1XXX Instruction					
			1XX Personal Services - Salaries			22,120.80
			2XX Personal Services - Employee Benefits			6,687.86
			<b>899 Subtotal</b>			<u>35,481.61</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<u>2,122,652.50</u>

Schedule Of Changes Worksheet					Fund Code 15	
Beginning Fund Balance					389,868.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,165,655.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,122,652.50	(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)					432,871.95	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
006 Exxon Mobile Donation	629.00	572.95	56.05
008 Archery Program	0.00	40.95	-40.95
011 Montana State Hospital	4,534.80	4,643.96	-109.16
012 Asthma Mini Grant	500.00	484.27	15.73
019 Battle of the Books	1,500.00	627.29	872.71
042 Anaconda Family Resource Donation	500.00	0.00	500.00
043 School Wellness Mini Grant	3,500.00	1,050.01	2,449.99
053 School Wellness Not Just for the Health of It	3,000.00	3,000.00	0.00
056 Pre-K Grant	0.00	3,163.05	-3,163.05
134 Gifted and Talented	0.95	0.00	0.95
135 Gifted and Talented	4,252.00	2,539.00	1,713.00
314 Schoolwide Projects	1,565.68	1,565.63	0.05
315 Schoolwide Title	675,936.60	630,373.64	45,562.96



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
354 Striving Readers	63,274.37	63,273.94	0.43
355 Striving Readers	245,635.11	226,757.11	18,878.00
514 Center of Excellence	97,714.52	154,481.79	-56,767.27
775 IDEA Part B (Trans from Coop)	267,219.00	267,219.00	0.00
795 IDEA Preschool (Trans from Coop)	12,373.00	12,373.00	0.00
896 CSCT AWARE	496,344.01	489,611.65	6,732.36
897 Montana Administrative Claiming (MAC)	49,655.11	8,174.43	41,480.68
898 KBH Medical Billing	217,219.22	217,219.22	0.00
899 Indirect Cost Pool/Miscellaneous	20,302.37	35,481.61	-15,179.24
<b>Total</b>	<b>2,165,655.74</b>	<b>2,122,652.50</b>	<b>43,003.24</b>



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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
1111	District Levy - Real Property	6,867.12	9,381.29
1112	District Levy - Personal Property	36.79	21.03
1114	District Levy - Pers Prop/Mobile Homes	197.88	250.02
1190	Penalties and Interest on Taxes	40.76	34.53
1340	Fees for Adult Education	681.00	528.50
1510	Interest Earnings	23.69	1.27
1900	Other Revenue from Local Sources	22.89	25.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,870.13</u>	<u>10,241.84</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	7,327.50	7,064.99
			2XX Personal Services - Employee Benefits	275.04	185.04
			4XX Purchased Property Services	250.00	0.00
			5XX Other Purchased Services	0.00	82.50
			6XX Supplies and Materials	1,060.49	1,996.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>8,913.03</u>	<u>9,328.65</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	4,886.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,241.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,328.65	(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)	5,799.87	(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		15.15	8.38
	5300 Operating Transfers from Other Funds		0.00	17,307.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>15.15</u>	<u>17,315.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2014 Value	2015 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	912.10	506.45
			2XX Personal Services - Employee Benefits	4.75	46.93
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	2.85
			2XX Personal Services - Employee Benefits	0.00	0.02
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	0.00	9,358.11
			2XX Personal Services - Employee Benefits	0.00	49.76
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	2,012.30
			2XX Personal Services - Employee Benefits	0.00	169.68
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	697.15	0.00
			2XX Personal Services - Employee Benefits	58.01	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	673.65	0.00
			2XX Personal Services - Employee Benefits	147.12	0.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	4,981.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>7,473.78</u>	<u>12,146.10</u>



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## Schedule Of Changes Worksheet

**Fund Code 21**

Beginning Fund Balance						38,800.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,315.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,146.10 (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)						43,969.88 (5)



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

### 26 - Impact Aid Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26**

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	18.69	14.24
	4820 Federal Impact Aid - Title VIII	9,306.97	9,150.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>9,325.66</u>	<u>9,164.91</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26**

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	373.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>373.46</u>

**Schedule Of Changes Worksheet**

Fund Code 26

Beginning Fund Balance	62,921.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,164.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	373.46	(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)	71,712.90	(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
1510	Interest Earnings	11.34	7.59
3281	State Technology Aid	9,355.89	4,608.04
3445	State Combined Fund School Block Grant	1,964.33	4,959.33
3447	SB96 Combined Block Grant Reimbursement	0.00	2,666.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>11,331.56</b>	<b>12,241.39</b>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
		4XX	Purchased Property Services	2,979.34	0.00
		6XX	Supplies and Materials	0.00	1,163.51
<b>24XX Support Services - School Administration</b>					
		6XX	Supplies and Materials	15,780.02	7,224.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>18,759.36</b>	<b>8,388.47</b>

**Schedule Of Changes Worksheet**

**Fund Code 28**

Beginning Fund Balance	28,762.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,241.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,388.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,615.54	(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
1292	TIF Distribution Pre HB114 or Exempted	0.00	362,389.52
1510	Interest Earnings	302.00	323.28
1900	Other Revenue from Local Sources	761,695.18	5,900.31
5200	Sale or Compensation for Loss of Assets	89,693.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>851,690.18</u>	<u>368,613.11</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	0.00	1,729.37
<b>25XX Support Services - Business</b>					
			3XX Purchased Professional and Technical Services	0.00	5,100.00
			4XX Purchased Property Services	0.00	25,000.00
			6XX Supplies and Materials	0.00	50,595.79
<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	11,518.92	95,943.09
			6XX Supplies and Materials	0.00	3,672.50
			7XX Property and Equipment Acquisition	85,000.00	12,680.00
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	100,980.31	367.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>197,499.23</u>	<u>195,087.91</u>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	1,567,326.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	368,613.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	195,087.91	(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	111,707.31	(4b)
	-111,707.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,629,144.46	(5)



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

### 50 - Debt Service Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50**

PRC	Revenue	2014 Value	2015 Value
1111	District Levy - Real Property	50,647.72	5,811.65
1112	District Levy - Personal Property	248.77	87.99
1114	District Levy - Pers Prop/Mobile Homes	1,462.82	85.72
1190	Penalties and Interest on Taxes	267.66	179.09
1510	Interest Earnings	27.54	0.36
1900	Other Revenue from Local Sources	172.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>52,826.86</b>	<b>6,164.81</b>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			840 Principal On Debt	120,000.00	0.00
			850 Interest on Debt	4,920.00	0.00
			860 Agent Fees/Issuance Costs	350.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>125,270.00</b>	<b>0.00</b>

**Schedule Of Changes Worksheet Fund Code 50**

Beginning Fund Balance	-2,969.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,164.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,194.82	(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	68.75	45.50
	1900 Other Revenue from Local Sources	5,293.71	4,588.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,362.46</b>	<b>4,633.87</b>

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

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>				
			1XX Personal Services - Salaries	3,244.46	1,644.61
			2XX Personal Services - Employee Benefits	560.76	298.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,805.22</b>	<b>1,943.16</b>

**Schedule Of Changes Worksheet**

**Fund Code 60**

Beginning Fund Balance	210,375.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,633.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,943.16	(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)	213,066.36	(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
1111	District Levy - Real Property	88,339.27	4,677.56
1112	District Levy - Personal Property	220.71	115.98
1114	District Levy - Pers Prop/Mobile Homes	2,550.77	115.59
1190	Penalties and Interest on Taxes	106.23	264.92
1291	TIF Distribution Post HB 114	0.00	100,000.00
1510	Interest Earnings	7.01	15.62
1900	Other Revenue from Local Sources	285.27	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>91,509.26</b>	<b>105,189.67</b>

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

PRC	Program	Function	Object	2014 Value	2015 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	7,453.35	32,853.49
			6XX	Supplies and Materials	0.00	6,794.80
			7XX	Property and Equipment Acquisition	5,641.08	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>13,094.43</b>	<b>39,648.29</b>	

### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	80,876.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,189.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,648.29	(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)	146,417.74	(5)



# Trustees' Financial Summary

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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	552,699.30	517,520.92
XX	39X 1XXX 112	Certified Teacher Staff Salaries	17,448.47	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	26,865.46
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,050,638.38	2,117,149.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	50,337.68	47,105.34
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	305.25
XX	XXX 26XX 41X	Energy Utility Services	113,741.30	104,972.24
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	100,980.31	367.16
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	112,512.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	112,512.75

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	37,504.25
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	162,018.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	576,055.65
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%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	462,851.08	0.00	0.00	0.00	0.00
280	1XXX	2XX	57,804.50	0.00	0.00	0.00	0.00
280	1XXX	3XX	220.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	197.34	0.00	0.00	0.00	0.00
280	1XXX	6XX	716.16	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	128.99	0.00	0.00	0.00	0.00
280	21XX	2XX	0.68	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	22.94	0.00	0.00	0.00	0.00
280	21XX	6XX	149.19	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	36,720.00	0.00	0.00	0.00	0.00
280	24XX	2XX	4,664.82	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	203.55	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	12,376.40	0.00	0.00	0.00	0.00
<b>Totals</b>			576,055.65	0.00	0.00	0.00	0.00

576,055.65

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

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	119,500.00	0.00	0.00	0.00	119,500.00
Land Improvements	314,803.71	0.00	0.00	0.00	314,803.71
Buildings	3,768,778.79	0.00	190,169.16	78,973.00	3,879,974.95
Machinery and Equipment	851,090.26	0.00	6,987.00	0.00	858,077.26
Construction in Progress	105,680.31	-5,533.15	0.00	100,147.16	0.00
Totals at Historical Cost	5,159,853.07	-5,533.15	197,156.16	179,120.16	5,172,355.92
<b>Depreciation</b>					
Improvement Accum	110,930.07	0.00	15,395.39	0.00	126,325.46
Building Accum	2,121,842.72	0.00	90,006.61	671.00	2,211,178.33
Machinery and Equipment Accum	405,035.82	0.00	45,302.18	0.00	450,338.00
Total Accumulated Depreciation	2,637,808.61	0.00	150,704.18	671.00	2,787,841.79
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,522,044.46	-5,533.15	46,451.98	178,449.16	2,384,514.13

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

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

\*\*\* Has comments.

<b>Depreciation by Function for FY2015</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	2,211.80	0.00	0.00
Support Services Staff (22XX)	957.36	0.00	0.00
General Administration (23XX)	457.62	0.00	0.00
School Administration (24XX)	4,768.73	0.00	0.00
Financial Administration (25XX)	3,825.95	0.00	0.00
Operations and Maintenance (26XX)	122,654.35	0.00	0.00
Transportation (27XX)	6,150.00	0.00	0.00
Food Service (31XX)	4,803.81	0.00	0.00
Total Depreciation for FY2015	145,829.62	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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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
<b>Governmental Activities</b>							
Compensated Absences	291,733.77	11,731.94	0.00	0.00	303,465.71	0.00	303,465.71
Other Post Employment Benefits	611,376.39	118,435.23	0.00	0.00	729,811.62	0.00	729,811.62
Total Governmental Activity							
Non-bond Long-Term Liabilities	903,110.16	130,167.17	0.00	0.00	1,033,277.33	0.00	1,033,277.33

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

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



# Trustees' Financial Summary

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## 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	350,854.98	0.00	350,854.98
Net Pension - TRS	0.00	4,515,656.00	0.00	4,515,656.00