



# Trustees' Financial Summary

**FY2014-15**

Submit ID: 0455-76390333

**22 Jefferson County**

**0455 Basin 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:** Carla Matlack **Phone #:** (406) 225-3216

(Signature)

(Date)

**Chair, Board of Trustees:** Sara Gasch

(Signature)

(Date)

**County Superintendant** Garry Pace

(Signature)

(Date)

### Software

Accounting Package: Manual

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

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
220	reap	FEDERAL	5	na
223	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1	84.367
226	Title I Improving Basic Programs	FEDERAL	4	84.010A



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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)	108,953.31			
02	Taxes Receivable - Real and Personal (120-149)	1,989.66			
03	Taxes Receivable - Protested (150-159)	1,143.31			
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>	112,086.28			
<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)	3,192.22			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	108,894.06			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	108,894.06			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	112,086.28			



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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)	22,243.46	2,349.38	4,720.92	
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>	22,243.46	2,349.38	4,720.92	
<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	22,243.46	2,349.38	4,720.92	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	22,243.46	2,349.38	4,720.92	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,243.46	2,349.38	4,720.92	



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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)				
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

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,688.54			
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>	6,688.54			
<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	6,688.54			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,688.54			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,688.54			



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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)	870.92	21.84		
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>	870.92	21.84		
<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	870.92	21.84		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	870.92	21.84		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	870.92	21.84		



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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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>					
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				
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

		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)				
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 - 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	22,514.54	59,779.45
1111	District Levy - Real Property	0.00	1,143.31
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,546.71	7,721.58
1190	Penalties and Interest on Taxes	68.76	77.59
1510	Interest Earnings	183.44	305.98
1900	Other Revenue from Local Sources	688.16	241.88
3110	Direct State Aid	63,635.81	73,919.85
3111	Quality Educator	7,605.00	6,084.00
3112	At Risk Student	2,770.23	2,793.80
3113	Indian Education For All	408.00	489.60
3115	State Spec Ed Allowable Cost Pymt to Districts	3,008.20	3,594.75
3116	Data For Achievement	200.00	360.00
3118	Natural Resource Development	0.00	526.76
3444	State School Block Grant	4,400.05	4,477.74
3446	SB96 Block Grant Reimbursement	0.00	61.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>116,028.90</b>	<b>161,578.18</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	57,221.21	77,462.80
			5XX Other Purchased Services	8,876.23	20,566.86
			8XX Other Expenditures	574.80	674.50
<b>21XX Support Services - Students</b>					
			2XX Personal Services - Employee Benefits	11,129.56	9,875.42
			3XX Purchased Professional and Technical Services	7,405.54	3,067.68
			6XX Supplies and Materials	0.00	2,736.86
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	7,200.00	7,920.00
			2XX Personal Services - Employee Benefits	200.00	200.00
			5XX Other Purchased Services	863.97	764.11
			8XX Other Expenditures	73.98	215.69
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	5,174.32	5,531.50
			2XX Personal Services - Employee Benefits	313.54	317.49
			3XX Purchased Professional and Technical Services	282.00	4,456.47
			4XX Purchased Property Services	6,850.04	7,010.77



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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		5,165.00	5,471.00	
			6XX Supplies and Materials		911.33	165.64	
	<b>280 Special Education - Local and State</b>						
		<b>1XXX Instruction</b>					
			6XX Supplies and Materials		1,223.96	1,247.40	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives		3,236.77	3,935.36	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>116,702.25</u>	<u>151,619.55</u>	

Schedule Of Changes Worksheet							Fund Code 01	
Beginning Fund Balance							98,935.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							161,578.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							151,619.55	(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)							108,894.06	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13**

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	36.94	62.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>36.94</u>	<u>62.08</u>

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

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 13**

Beginning Fund Balance					22,181.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					62.08	(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)					22,243.46	(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	16.40	0.56
	2240 County Retirement Distribution	8,999.98	19,869.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>9,016.38</u>	<u>19,870.31</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	20,194.61	13,827.67
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	1,166.00	1,287.61
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	743.86	895.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>22,104.47</u>	<u>16,010.64</u>

### Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	-1,510.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,870.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,010.64	(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	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,349.38	(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
220	reap	
	4650 Federal Miscellaneous Grants from OPI	7,104.90
223	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,009.00
226	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	21,256.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u><u>30,369.90</u></u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
220	reap				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,600.00
			2XX Personal Services - Employee Benefits		504.90
			<b>220 Subtotal</b>		<u>7,104.90</u>
223	Title II, Part A, Teacher/Principal Train/Recruit				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,009.20
			<b>223 Subtotal</b>		<u>2,009.20</u>
226	Title I Improving Basic Programs				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		17,256.00
			2XX Personal Services - Employee Benefits		4,000.00
			<b>226 Subtotal</b>		<u><u>21,256.00</u></u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>30,370.10</u></u>



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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					4,721.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,369.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,370.10	(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)					4,720.92	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
220 reap	7,104.90	7,104.90	0.00
223 Title II, Part A, Teacher/Principal Train/Recruit	2,009.00	2,009.20	-0.20
226 Title I Improving Basic Programs	21,256.00	21,256.00	0.00
<b>Total</b>	<b>30,369.90</b>	<b>30,370.10</b>	<b>-0.20</b>



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

### 24 - Metal Mines Tax Reserve Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24**

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	1.47	0.32
	1900 Other Revenue from Local Sources	0.00	451.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1.47</u>	<u>451.38</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24**

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			8XX Other Expenditures	1,599.45	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,599.45</u>	<u>0.00</u>

**Schedule Of Changes Worksheet Fund Code 24**

Beginning Fund Balance					6,237.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					451.38	(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)					6,688.54	(5)



# Trustees' Financial Summary

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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
	3281 State Technology Aid	308.54	171.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>308.54</u>	<u>171.77</u>

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

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 28

Beginning Fund Balance					699.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					171.77 (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)					870.92 (5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2014 Value</b>	<b>2015 Value</b>
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	20,231.00	14,256.00
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	42,777.38	47,388.28
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	6,645.04	6,800.77
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	3,654.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,654.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,218.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,261.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,182.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	59.25

### 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	1,247.40	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,935.36	0.00	0.00	0.00	0.00
<b>Totals</b>			5,182.76	0.00	0.00	0.00	0.00

5,182.76

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY15 in TEAMS.



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# 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>							
Other Post Employment Benefits	0.00	65,321.00	0.00	0.00	65,321.00	0.00	65,321.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	0.00	65,321.00	0.00	0.00	65,321.00	0.00	65,321.00

\* 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.



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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 - TRS	0.00	65,231.00	0.00	65,231.00