



Trustees' Financial Summary

FY2014-15

Submit ID: 0244-76486546

**** Recalculated ****

13 Fallon County

0244 Baker K-12 Schools

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:	Jennifer Mettler	Phone #:	(406) 778-2577
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(Signature)

(Date)

Chair, Board of Trustees:	Christy Follmer
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(Signature)

(Date)

County Superintendent	Don Dilworth
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(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY15 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Apartment Rentals	LOCAL	13-0244	
017	ACADEMIC ACHIEVEMENTS	STATE		
019	Contiental Grant	LOCAL	13-0244	
020	Science Competition Grant	LOCAL	13-0244	
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
098	PCard Rebates	LOCAL	13-0244	
106	Blue Rock Grant	LOCAL		
110	Property Damage - Insurance	LOCAL	13-0244	
111	BIG CountrySpecial Education Coop	LOCAL	SPEECH	
145	Title II Part A	FEDERAL	1302441407	84.367
146	Title II Part A	FEDERAL	1302441407	84.367
311	ESEA Title I Part A	FEDERAL	1302443108	84.010A
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S3B8A090519	84.358A
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S3B8A090519	84.358A
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	460,080.26	50,814.47	62,050.53	300.00
02	Taxes Receivable - Real and Personal (120-149)	1,222.46	171.85	2.33	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,880.73			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				9,278.77
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	467,183.45	50,986.32	62,052.86	9,578.77
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,222.46	171.85	2.33	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				9,278.77
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	465,960.99	50,814.47	62,050.53	300.00
52	TOTAL FUND BALANCE/EQUITY	465,960.99	50,814.47	62,050.53	9,578.77
53	TOTAL LIABILITIES AND FUND BALANCE	467,183.45	50,986.32	62,052.86	9,578.77



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	101,137.37	194,021.29	5,085,149.77	665,504.01
02	Taxes Receivable - Real and Personal (120-149)	174.05			15.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		957.77	2,241.73	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	101,311.42	194,979.06	5,087,391.50	665,519.06
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	174.05			15.05
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	101,137.37	194,979.06	5,087,391.50	665,504.01
52	TOTAL FUND BALANCE/EQUITY	101,137.37	194,979.06	5,087,391.50	665,504.01
53	TOTAL LIABILITIES AND FUND BALANCE	101,311.42	194,979.06	5,087,391.50	665,519.06



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,449.17		9,029.08	36,171.92
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	TOTAL ASSETS AND OTHER DEBITS	6,449.17		9,029.08	36,171.92
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,449.17		9,029.08	36,171.92
52	TOTAL FUND BALANCE/EQUITY	6,449.17		9,029.08	36,171.92
53	TOTAL LIABILITIES AND FUND BALANCE	6,449.17		9,029.08	36,171.92



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,068,825.72	10,231,471.05		93,902.63
02	Taxes Receivable - Real and Personal (120-149)				24.44
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,068,825.72	10,231,471.05		93,927.07
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				24.44
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,068,825.72	10,231,471.05		93,902.63
52	TOTAL FUND BALANCE/EQUITY	2,068,825.72	10,231,471.05		93,902.63
53	TOTAL LIABILITIES AND FUND BALANCE	2,068,825.72	10,231,471.05		93,927.07



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,696.10	11,198,390.60		
02	Taxes Receivable - Real and Personal (120-149)		189.18		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	20,696.10	11,198,579.78		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		189.18		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	20,696.10	11,198,390.60		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20,696.10	11,198,390.60		
53	TOTAL LIABILITIES AND FUND BALANCE	20,696.10	11,198,579.78		



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	149,101.38		203,571.41	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	149,101.38		203,571.41	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	149,101.38		203,571.41	
52	TOTAL FUND BALANCE/EQUITY	149,101.38		203,571.41	
53	TOTAL LIABILITIES AND FUND BALANCE	149,101.38		203,571.41	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,130.46	370,375.90		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	130,130.46	370,375.90		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	76,525.85	370,375.90		
25	Other Current Liabilities (621-679)	53,604.61			
35	TOTAL LIABILITIES	130,130.46	370,375.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	130,130.46	370,375.90		



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Balance Sheet

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



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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2014 Value	2015 Value
1330	Tuition from Schl Dists Outside State		2,649.74	4,888.52
1510	Interest Earnings		1,138.85	536.00
1900	Other Revenue from Local Sources		1,132.40	2,903.59
3110	Direct State Aid		1,362,207.02	1,414,349.30
3111	Quality Educator		146,511.85	152,480.25
3112	At Risk Student		4,585.71	4,726.51
3113	Indian Education For All		9,384.00	9,588.00
3114	American Indian Achievement Gap		3,200.00	3,200.00
3115	State Spec Ed Allowable Cost Pymt to Districts		159,591.20	156,554.54
3116	Data For Achievement		4,600.00	7,050.00
3117	State Tuition for State Placement		603.36	2,048.00
3118	Natural Resource Development		0.00	10,078.88
3444	State School Block Grant		402,967.40	402,967.40
3460	Montana Oil and Gas Tax		1,430,598.72	1,195,382.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,529,170.25	3,366,753.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,124,998.95	1,074,681.73
			2XX Personal Services - Employee Benefits	171,969.63	130,570.11
			4XX Purchased Property Services	16,297.20	17,895.16
			5XX Other Purchased Services	790.40	957.52
			6XX Supplies and Materials	36,724.18	40,503.66
		21XX Support Services - Students			
			1XX Personal Services - Salaries	75,973.55	99,879.70
			2XX Personal Services - Employee Benefits	7,992.35	9,356.69
			3XX Purchased Professional and Technical Services	0.00	9,498.00
			5XX Other Purchased Services	955.78	0.00
			6XX Supplies and Materials	2,096.20	6,830.05
		222X Educational Media Services			
			1XX Personal Services - Salaries	83,823.56	86,721.56
			2XX Personal Services - Employee Benefits	7,124.76	7,826.50
			6XX Supplies and Materials	2,973.89	5,911.36
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	69,735.38	47,970.80
			2XX Personal Services - Employee Benefits	7,619.02	4,257.51



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0244 Baker K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2014 Value	2015 Value	
			3XX Purchased Professional and Technical Services	7,073.00	7,794.18	
			5XX Other Purchased Services	106,890.63	137,732.97	
			6XX Supplies and Materials	575.27	283.62	
			810 Dues and Fees	6,591.00	9,926.79	
			8XX Other Expenditures	1,478.80	0.00	
			24XX Support Services - School Administration			
			1XX Personal Services - Salaries	243,437.98	278,078.16	
			2XX Personal Services - Employee Benefits	41,036.89	40,747.37	
			5XX Other Purchased Services	12,030.08	22,754.39	
			6XX Supplies and Materials	1,193.96	983.57	
			8XX Other Expenditures	1,388.20	1,407.50	
			25XX Support Services - Business			
			1XX Personal Services - Salaries	72,661.54	67,963.56	
			2XX Personal Services - Employee Benefits	12,531.32	10,835.65	
			3XX Purchased Professional and Technical Services	240.00	240.00	
			5XX Other Purchased Services	3,291.84	3,280.86	
			6XX Supplies and Materials	887.64	1,797.20	
			8XX Other Expenditures	99.50	0.00	
			26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	246,171.46	277,262.17	
			2XX Personal Services - Employee Benefits	60,966.51	57,934.94	
			4XX Purchased Property Services	78,398.90	148,258.60	
			5XX Other Purchased Services	1,253.82	0.00	
			6XX Supplies and Materials	26,585.60	34,334.81	
			8XX Other Expenditures	15.00	0.00	
			27XX Student Transportation Services			
			5XX Other Purchased Services	669.02	2,667.99	
			4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	12,586.22	0.00	
			280 Special Education - Local and State			
			1XXX Instruction			
			1XX Personal Services - Salaries	243,784.73	299,517.25	
			2XX Personal Services - Employee Benefits	54,997.14	55,352.94	
			3XX Purchased Professional and Technical Services	150.00	0.00	
			5XX Other Purchased Services	3,667.86	4,577.60	
			6XX Supplies and Materials	14,903.24	8,030.54	
			21XX Support Services - Students			
			1XX Personal Services - Salaries	9,440.07	11,636.21	
			2XX Personal Services - Employee Benefits	6,288.24	5,775.39	
			3XX Purchased Professional and Technical Services	1,900.00	2,353.50	
			6XX Supplies and Materials	2,447.28	340.75	



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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	
	62XX Resources Transferred to Other School Districts or Cooperatives					
		920	Resources Transferred to Other School Districts or Cooperatives	67,263.19	69,118.07	
	316 Data For Achievement					
	25XX Support Services - Business					
		6XX	Supplies and Materials	4,600.00	7,050.00	
	360 State Gifted & Talented Reimbursement					
	1XXX Instruction					
		1XX	Personal Services - Salaries	19,333.97	20,224.22	
		2XX	Personal Services - Employee Benefits	2,209.92	1,923.62	
		6XX	Supplies and Materials	4,104.00	3,091.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
		3XX	Purchased Professional and Technical Services	2,754.00	2,820.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
		1XX	Personal Services - Salaries	158,164.96	161,815.38	
		2XX	Personal Services - Employee Benefits	25,720.10	21,139.64	
		4XX	Purchased Property Services	337.50	90.00	
		5XX	Other Purchased Services	0.00	619.70	
		6XX	Supplies and Materials	12,126.06	11,285.57	
	24XX Support Services - School Administration					
		1XX	Personal Services - Salaries	7,257.97	7,725.97	
		2XX	Personal Services - Employee Benefits	670.55	585.49	
	420 Title I, Part A, Improving Basic Programs					
	1XXX Instruction					
		1XX	Personal Services - Salaries	200,333.68	172,084.27	
		2XX	Personal Services - Employee Benefits	26,858.29	19,880.42	
		6XX	Supplies and Materials	2,121.60	753.53	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
		1XX	Personal Services - Salaries	2,850.00	3,600.00	
		2XX	Personal Services - Employee Benefits	14.74	18.42	
		5XX	Other Purchased Services	3,126.11	4,049.63	
		6XX	Supplies and Materials	350.40	226.88	
		810	Dues and Fees	1,115.00	1,115.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	3,624.40	3,662.60	
		2XX	Personal Services - Employee Benefits	48.79	48.95	
		5XX	Other Purchased Services	35,641.31	50,759.81	
		6XX	Supplies and Materials	17,628.66	1,182.58	
		810	Dues and Fees	3,720.00	3,910.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2014 Value	2015 Value
	910		Food Services			
		31XX	Food Services			
			1XX	Personal Services - Salaries	55,219.14	55,321.07
			2XX	Personal Services - Employee Benefits	14,001.34	18,850.83
			5XX	Other Purchased Services	6.70	0.00
			6XX	Supplies and Materials	2,006.66	265.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>3,557,916.63</u>	<u>3,677,947.01</u>

Schedule Of Changes Worksheet							Fund Code 01
Beginning Fund Balance						777,154.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,366,753.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,677,947.01	(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)						465,960.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2014 Value	2015 Value
1510	Interest Earnings	954.96	389.78
2220	County On-Schedule Trans Reimb	0.00	44,869.40
3210	State On-Schedule Trans Reimb	0.00	39,503.91
3444	State School Block Grant	5,534.88	5,534.88
3460	Montana Oil and Gas Tax	0.00	23,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,489.84	113,297.97

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	23,553.47	11,350.21
			2XX Personal Services - Employee Benefits	2,442.24	1,354.26
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	33,200.33	15,302.72
			2XX Personal Services - Employee Benefits	5,483.89	2,460.42
25XX Support Services - Business					
			1XX Personal Services - Salaries	10,515.76	4,835.37
			2XX Personal Services - Employee Benefits	1,572.51	1,119.83
27XX Student Transportation Services					
			5XX Other Purchased Services	334,165.74	323,202.19
			8XX Other Expenditures	375.00	375.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				411,308.94	360,000.00

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	297,516.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,297.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	360,000.00	(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)	50,814.47	(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
	1510 Interest Earnings	70.50	122.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70.50</u>	<u>122.38</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		6XX Supplies and Materials		1,052.15	879.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,052.15</u>	<u>879.30</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	62,807.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	879.30	(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)	62,050.53	(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
	1611 National School Lunch Program		93,480.71	95,219.72
	3220 State Food Services Match		0.00	662.71
	4550 Federal Child Nutrition		51,119.09	57,491.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			144,599.80	153,373.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2014 Value	2015 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	50,479.69	54,065.94
			2XX Personal Services - Employee Benefits	11,881.26	4,559.51
			5XX Other Purchased Services	80.23	902.83
			6XX Supplies and Materials	82,043.62	93,730.40
			810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				144,599.80	153,373.68

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						5,231.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						153,373.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						153,373.68 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	9,278.77	Less Last Year	4,931.39 (4a)		4,347.38
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)		0.00
						4,347.38 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,578.77 (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	46.53	338.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46.53</u>	<u>338.37</u>

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

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

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					100,799.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					338.37	(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)					101,137.37	(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		180.77	193.04
	2240 County Retirement Distribution		644,512.14	722,574.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>644,692.91</u>	<u>722,767.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	525,871.08	398,326.16
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	11,909.89	20,600.13
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	15,374.17	15,690.49
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,689.53	16,396.09
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	47,708.07	54,566.21
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	12,882.71	12,347.89
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	49,643.98	54,733.68
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	38,815.49	43,066.86
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	1,744.25	2,067.70
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,059.66	3,220.80
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	25,885.12	26,534.29
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,160.20	1,237.30
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,245.29	3,345.15



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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		445.97	582.82
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		278.05	280.12
	8XX	Community Services Programs				
		33XX	Community Services			
			2XX Personal Services - Employee Benefits		10,336.33	11,565.91
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits		15,017.71	16,471.61
910	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits		3,649.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>782,716.69</u>	<u>681,033.21</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					153,244.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					722,767.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					681,033.21	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					194,979.06	(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
019	Contiental Grant	
1900	Other Revenue from Local Sources	10,000.00
020	Science Competition Grant	
1900	Other Revenue from Local Sources	1,000.00
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1510	Interest Earnings	32,477.31
1900	Other Revenue from Local Sources	37,190.20
097	ACCELERATED LGST FUNDS	
1510	Interest Earnings	596.79
098	PCard Rebates	
1900	Other Revenue from Local Sources	818.68
106	Blue Rock Grant	
1510	Interest Earnings	21.36
111	BIG CountrySpecial Education Coop	
5710	Special Education Resources Transferred from Other School Districts or Cooperatives	26,397.00
145	Title II Part A	
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,198.00
311	ESEA Title I Part A	
4200	Title I, Part A, Improving Basic Programs	55,914.00
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,319.71
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,626.01
454	Carl D Perkins Vocational Grant	
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	5,277.00
724	Career and Vocational/Technical Ed	
3900	State Career & Technical Ed Entitlement	4,322.00
775	IDEA Part B	
5700	Resources Transferred from Other School Districts or Cooperatives	42,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		235,158.06

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

PRC	Program	Function	Object	2014 Value	2015 Value
017	ACADEMIC ACHIEVEMENTS				
	465				
		1XXX	Instruction		
			6XX Supplies and Materials		3,732.28
			017 Subtotal		3,732.28



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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
019	Contiental Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	8,762.53
				019 Subtotal	8,762.53
020	Science Competition Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX	Other Purchased Services	446.75
				020 Subtotal	446.75
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX	Purchased Professional and Technical Services	994.30
		26XX	Operation and Maintenance of Plant Services		
			5XX	Other Purchased Services	767.75
	8XX	Community Services Programs			
		33XX	Community Services		
			1XX	Personal Services - Salaries	102,262.78
			2XX	Personal Services - Employee Benefits	10,053.15
			4XX	Purchased Property Services	70,876.58
			5XX	Other Purchased Services	816.09
			6XX	Supplies and Materials	25,568.03
			8XX	Other Expenditures	200.00
				081 Subtotal	211,538.68
097	ACCELERATED LGST FUNDS				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX	Supplies and Materials	19.00
				097 Subtotal	19.00
106	Blue Rock Grant				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX	Supplies and Materials	1,399.90
				106 Subtotal	1,399.90
110	Property Damage - Insurance				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX	Purchased Property Services	183,424.99
				110 Subtotal	183,424.99



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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
111	BIG Country	Special Education	Coop		
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		19,911.55
			2XX Personal Services - Employee Benefits		6,485.45
			111 Subtotal		26,397.00
145	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		21XX	Support Services - Students		
			5XX Other Purchased Services		2,019.87
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		344.00
			2XX Personal Services - Employee Benefits		34.13
			3XX Purchased Professional and Technical Services		800.00
			145 Subtotal		3,198.00
311	ESEA Title I Part A				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		43,954.78
			2XX Personal Services - Employee Benefits		11,048.23
			5XX Other Purchased Services		910.81
			311 Subtotal		55,913.82
414	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,125.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,102.24
			6XX Supplies and Materials		1,092.47
			414 Subtotal		4,319.71
415	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,106.00
			2XX Personal Services - Employee Benefits		862.99
			3XX Purchased Professional and Technical Services		1,000.00
			5XX Other Purchased Services		3,616.88
			6XX Supplies and Materials		1,040.14
			415 Subtotal		11,626.01



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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
454	Carl D Perkins Vocational Grant					
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant					
		1XXX	Instruction			
			5XX Other Purchased Services			517.00
			6XX Supplies and Materials			4,760.00
			454 Subtotal			<u>5,277.00</u>
724	Career and Vocational/Technical Ed					
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX	Instruction			
			5XX Other Purchased Services			620.00
			6XX Supplies and Materials			4,353.06
			724 Subtotal			<u>4,973.06</u>
775	IDEA Part B					
	456 IDEA, Part B, Children with Disabilities					
		1XXX	Instruction			
			1XX Personal Services - Salaries			30,211.03
			2XX Personal Services - Employee Benefits			11,788.97
			775 Subtotal			<u>42,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						<u>563,028.73</u>

Schedule Of Changes Worksheet					Fund Code 15	
Beginning Fund Balance					5,415,262.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					235,158.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					563,028.73	(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)					5,087,391.50	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
017 ACADEMIC ACHIEVEMENTS	0.00	3,732.28	-3,732.28
019 Contiental Grant	10,000.00	8,762.53	1,237.47
020 Science Competition Grant	1,000.00	446.75	553.25
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	69,667.51	211,538.68	-141,871.17
097 ACCELERATED LGST FUNDS	596.79	19.00	577.79
098 PCard Rebates	818.68	0.00	818.68



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Blue Rock Grant	21.36	1,399.90	-1,378.54
110 Property Damage - Insurance	0.00	183,424.99	-183,424.99
111 BIG Country Special Education Coop	26,397.00	26,397.00	0.00
145 Title II Part A	3,198.00	3,198.00	0.00
311 ESEA Title I Part A	55,914.00	55,913.82	0.18
414 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	4,319.71	4,319.71	0.00
415 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	11,626.01	11,626.01	0.00
454 Carl D Perkins Vocational Grant	5,277.00	5,277.00	0.00
724 Career and Vocational/Technical Ed	4,322.00	4,973.06	-651.06
775 IDEA Part B	42,000.00	42,000.00	0.00
Total	235,158.06	563,028.73	-327,870.67



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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
	1510 Interest Earnings		441.56	495.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>441.56</u>	<u>495.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 17	
PRC	Program	Function	Object	2014 Value	2015 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	21,087.67	21,549.38
			2XX Personal Services - Employee Benefits	5,912.23	5,017.67
			3XX Purchased Professional and Technical Services	12,538.46	16,426.92
			5XX Other Purchased Services	2,234.76	360.00
			6XX Supplies and Materials	2,958.00	3,132.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>44,731.12</u>	<u>46,485.97</u>

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						711,494.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						495.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,485.97	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						665,504.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2014 Value	2015 Value
1311	Driver's Education Fees	1,150.00	1,450.00
1510	Interest Earnings	3.27	4.01
1982	Summer Session - Driver's Education Fees	1,000.00	0.00
3260	State Driver's Education Reimbursement	3,336.52	4,180.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,489.79	5,634.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	5,831.00	4,186.00
			2XX Personal Services - Employee Benefits	30.13	21.40
			6XX Supplies and Materials	806.25	575.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,667.38	4,782.40

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	5,597.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,634.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,782.40	(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)	6,449.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2014 Value	2015 Value
	1510 Interest Earnings		0.00	0.70
	1900 Other Revenue from Local Sources		550.00	0.00
	1910 Rentals		31,350.00	13,662.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			31,900.00	13,663.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20		
PRC	Program	Function	Object	2014 Value	2015 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			1XX Personal Services - Salaries	4,750.01	4,977.01	
			2XX Personal Services - Employee Benefits	492.58	398.06	
			5XX Other Purchased Services	0.00	1,227.00	
	26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	5,445.06	8,925.62	
			2XX Personal Services - Employee Benefits	893.87	1,627.11	
			4XX Purchased Property Services	3,720.63	3,794.49	
			6XX Supplies and Materials	0.00	240.97	
			8XX Other Expenditures	0.00	41.71	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,302.15	21,231.97	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					16,597.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,663.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,231.97 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,029.08 (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	99.17	26.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>99.17</u>	<u>26.20</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		9,913.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,913.54</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	36,145.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.20	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,171.92	(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	4,097.09	2,703.27
3281	State Technology Aid	6,764.54	3,417.46
3445	State Combined Fund School Block Grant	67,461.30	67,461.30
3460	Montana Oil and Gas Tax	100,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		178,322.93	73,582.03

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	1,497.00	22,650.16
			4XX Purchased Property Services	2,948.25	201.60
			5XX Other Purchased Services	1,103.07	1,119.39
			6XX Supplies and Materials	160,030.76	171,507.40
			810 Dues and Fees	77.25	75.00
222X Educational Media Services					
			1XX Personal Services - Salaries	10,600.00	10,500.00
			2XX Personal Services - Employee Benefits	54.87	53.74
			6XX Supplies and Materials	6,624.63	2,413.38
24XX Support Services - School Administration					
			6XX Supplies and Materials	5,020.72	7,618.65
258X Admin. Tech. - Technology Coordinator					
			3XX Purchased Professional and Technical Services	0.00	1,315.00
			6XX Supplies and Materials	0.00	5,099.28
25XX Support Services - Business					
			3XX Purchased Professional and Technical Services	4,860.00	0.00
			6XX Supplies and Materials	15,659.85	0.00
280 Special Education - Local and State					
1XXX Instruction					
			6XX Supplies and Materials	1,124.72	219.99
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			6XX Supplies and Materials	2,719.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				212,320.52	222,773.59



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						2,218,017.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,582.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						222,773.59 (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)						2,068,825.72 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	9,286.54	17,006.45
	3460 Montana Oil and Gas Tax	2,994,692.90	3,256,955.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,003,979.44	3,273,961.89

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

PRC	Program	Function	Object	2014 Value	2015 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	979,169.69	1,111,913.28
			2XX Personal Services - Employee Benefits	160,932.36	152,719.03
			3XX Purchased Professional and Technical Services	4,090.00	3,425.00
			4XX Purchased Property Services	2,061.99	1,863.88
			5XX Other Purchased Services	8,572.36	3,568.69
			6XX Supplies and Materials	131,287.72	159,223.81
21XX Support Services - Students					
			1XX Personal Services - Salaries	3,000.00	38,146.95
			2XX Personal Services - Employee Benefits	1,702.10	5,165.42
			3XX Purchased Professional and Technical Services	0.00	285.00
			5XX Other Purchased Services	1,098.33	0.00
			6XX Supplies and Materials	602.07	6,388.16
22XX Educational Media Services					
			1XX Personal Services - Salaries	4,000.00	1,700.00
			2XX Personal Services - Employee Benefits	1,506.47	1,473.90
			5XX Other Purchased Services	881.24	1,138.96
			6XX Supplies and Materials	19,088.27	7,230.50
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	7,711.00	40,565.40
			2XX Personal Services - Employee Benefits	39.85	2,727.26
			3XX Purchased Professional and Technical Services	724.00	5,439.60
			5XX Other Purchased Services	4,616.72	6,960.29
			6XX Supplies and Materials	956.04	824.32
			810 Dues and Fees	5,530.00	5,860.00
			8XX Other Expenditures	1,082.95	688.98
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	46,608.05	70,992.82
			2XX Personal Services - Employee Benefits	16,435.25	11,223.28
			4XX Purchased Property Services	288.50	0.00
			5XX Other Purchased Services	14,982.35	8,785.77



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2014 Value	2015 Value	
			6XX Supplies and Materials	8,234.24	4,563.34	
			8XX Other Expenditures	185.30	40.50	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	5,000.00	11,350.72	
			2XX Personal Services - Employee Benefits	1,712.44	2,000.37	
			5XX Other Purchased Services	2,120.95	5,012.05	
			6XX Supplies and Materials	2,384.80	2,504.50	
			810 Dues and Fees	250.00	250.00	
			8XX Other Expenditures	2,361.37	49.75	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	105,949.84	103,164.61	
			2XX Personal Services - Employee Benefits	33,064.18	28,353.89	
			4XX Purchased Property Services	98,084.43	19,725.01	
			5XX Other Purchased Services	2,317.63	0.00	
			6XX Supplies and Materials	39,248.23	37,088.60	
			7XX Property and Equipment Acquisition	22,118.00	0.00	
		27XX	Student Transportation Services			
			5XX Other Purchased Services	2,768.30	4,404.23	
280	Special Education - Local and State					
		1XXX	Instruction			
			1XX Personal Services - Salaries	20,750.00	17,750.00	
			2XX Personal Services - Employee Benefits	8,537.66	3,690.80	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	3,000.00	2,550.00	
			2XX Personal Services - Employee Benefits	1,702.10	913.04	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX	Instruction			
			1XX Personal Services - Salaries	15,000.00	12,500.00	
			2XX Personal Services - Employee Benefits	4,414.49	2,817.90	
			6XX Supplies and Materials	6,846.95	4,548.55	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	168.66	90.00	
710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities			
			5XX Other Purchased Services	74,645.29	86,695.58	
			6XX Supplies and Materials	346.29	8,247.14	
720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics			
			5XX Other Purchased Services	148,043.70	148,706.85	
			6XX Supplies and Materials	18,424.70	41,519.54	
			8XX Other Expenditures	1,700.00	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2014 Value	2015 Value
	910		Food Services			
		31XX	Food Services			
			1XX Personal Services - Salaries		14,290.14	9,334.85
			2XX Personal Services - Employee Benefits		4,719.30	2,825.58
			5XX Other Purchased Services		12.00	0.00
			6XX Supplies and Materials		270.49	3,090.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>2,065,638.79</u>	<u>2,212,097.85</u>

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance						9,169,607.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,273,961.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,212,097.85 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,231,471.05 (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
	1510 Interest Earnings	217.61	70.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>217.61</u>	<u>70.36</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	2,402.77	2,361.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,402.77</u>	<u>2,361.06</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	96,193.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,361.06	(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)	93,902.63	(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	41.85	11.83
	1900 Other Revenue from Local Sources	2,763.00	1,549.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,804.85</u>	<u>1,560.83</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	500.00	1,600.00
		4XXX Facilities Acquisition and Construction Services			
			8XX Other Expenditures	1,257.15	806.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,757.15</u>	<u>2,406.90</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					21,542.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,560.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,406.90	(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)					20,696.10	(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
	1510 Interest Earnings	38,326.84	67,255.32
	1900 Other Revenue from Local Sources	0.00	1,999.86
	3460 Montana Oil and Gas Tax	100,000.00	306,190.82
001	Apartment Rentals		
	1910 Rentals	0.00	11,287.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>138,326.84</u>	<u>386,733.50</u>

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				
		25XX	Support Services - Business			
			7XX Property and Equipment Acquisition	58,854.09	705.00	
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	13,510.98	
			4XX Purchased Property Services	353,475.28	344,046.33	
			6XX Supplies and Materials	24,681.64	3,229.58	
			7XX Property and Equipment Acquisition	12,500.00	0.00	
		4XXX	Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	37,607.94	20,048.00	
			4XX Purchased Property Services	2,050.00	152,226.00	
			5XX Other Purchased Services	270.00	0.00	
			7XX Property and Equipment Acquisition	613,346.49	527,021.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,102,785.44</u>	<u>1,060,786.89</u>	

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	11,872,443.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	386,733.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,060,786.89	(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)	11,198,390.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Revenue	2014 Value	2015 Value
	1510 Interest Earnings	70.20	670.77
	1920 Contributions/Donations from Private Sources	7,180.56	20,235.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,250.76</u>	<u>20,905.87</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	0.00	15,250.00
			8XX Other Expenditures	15,850.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>15,850.00</u>	<u>15,250.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	143,445.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,905.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,250.00	(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)	149,101.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2014 Value	2015 Value
	1XXX Revenues from Student Activities	270,733.67	203,757.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>270,733.67</u>	<u>203,757.67</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	268,125.97	176,141.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>268,125.97</u>	<u>176,141.18</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	175,954.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	203,757.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	176,141.18	(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)	203,571.41	(5)



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Detail Expenditure

Fund	Account	Description	2014 Value	2015 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	103,766.55	113,634.11
XX	39X 1XXX 112	Certified Teacher Staff Salaries	146,198.96	149,985.25
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	2,306,247.43	2,333,466.68
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	26,208.92	111,567.94
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	884.12	592.59
XX	XXX 26XX 41X	Energy Utility Services	162,863.95	145,883.75
XX	XXX 4XXX 710	Land	12,586.22	0.00
XX	XXX 4XXX 715	Land Improvements	456,559.49	32,186.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	149,202.00	494,835.00
XX	XXX 4XXX 73X	Major Equipment-New	7,585.00	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



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	71,557.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	71,557.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	23,852.50
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	103,042.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	456,702.25
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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0244 Baker K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	299,517.25	0.00	0.00	0.00	0.00
280	1XXX	2XX	55,352.94	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	4,577.60	0.00	0.00	0.00	0.00
280	1XXX	6XX	8,030.54	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	11,636.21	0.00	0.00	0.00	0.00
280	21XX	2XX	5,775.39	0.00	0.00	0.00	0.00
280	21XX	3XX	2,353.50	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	340.75	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	69,118.07	0.00	0.00	0.00	0.00
Totals			456,702.25	0.00	0.00	0.00	0.00

456,702.25

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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13 Fallon County

0244 Baker K-12 Schools

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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	293,782.78	0.00	0.00	0.00	293,782.78
Land Improvements	1,648,891.47	0.00	42,728.00	0.00	1,691,619.47
Buildings	20,533,981.29	0.00	723,945.34	0.00	21,257,926.63
Machinery and Equipment	1,103,269.33	0.00	26,167.90	0.00	1,129,437.23
Construction in Progress	209,112.34	0.00	0.00	209,112.34	0.00
Totals at Historical Cost	23,789,037.21	0.00	792,841.24	209,112.34	24,372,766.11
Depreciation					
Improvement Accum	374,454.67	0.00	79,558.97	0.00	454,013.64
Building Accum	4,046,667.17	0.00	445,515.36	0.00	4,492,182.53
Machinery and Equipment Accum	550,442.24	0.00	91,182.42	0.00	641,624.66
Total Accumulated Depreciation	4,971,564.08	0.00	616,256.75	0.00	5,587,820.83
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	18,817,473.13	0.00	176,584.49	209,112.34	18,784,945.28

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

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

*** Has comments.

Depreciation by Function for FY2015	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	616,256.75	0.00	0.00
Total Depreciation for FY2015	616,256.75	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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13 Fallon County

0244 Baker K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance () [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
Governmental Activities							
Compensated Absences	265,366.18	0.00	0.00	22,029.91	243,336.27	0.00	243,336.27
Other	1,127.50	0.00	0.00	0.00	1,127.50	1,127.50	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	266,493.68	0.00	0.00	22,029.91	244,463.77	1,127.50	243,336.27

* 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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0244 Baker K-12 Schools

Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	684,889.09	0.00	684,889.09
Net Pension - TRS	0.00	3,868,404.00	0.00	3,868,404.00