



# Trustees' Financial Summary

**FY2014-15**

Submit ID: 0006-18156218

**01 Beaverhead County**

**0006 Beaverhead County H S**

**Due Date:**

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

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

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

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.
- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

### Certification

**Business Manager/Clerk:** Ramona Glaus **Phone #:** (406) 683-2361

(Signature)

(Date)

**Chair, Board of Trustees:** Gary Love

(Signature)

(Date)

**County Superintendant** Linda Marsh

(Signature)

(Date)

### Software

Accounting Package: Black Mountain

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

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

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



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#### Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
113	Alta Care Medicaid	LOCAL	local	
114	Medicaid	STATE	local	State
144	Title II Part A	FEDERAL		84.367
220	Keith Lloyd Scholarship	LOCAL		
221	Evelyn Lloyd Scholarship	LOCAL		
222	STEWART SCHOLARSHIP	LOCAL		
223	Whitworth Scholarship	LOCAL		
315	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
333	Stauffer Scholarship	LOCAL		
334	McFadden Scholarhsip	LOCAL		
335	Brian Johnson Scholarship	LOCAL		
336	Allen Scholarship	LOCAL		
337	AMERICAN LEGION POST 90	LOCAL		
391	Vo Ed Agriculture	STATE		State
393	Vo Ed Health Occupations	STATE		State
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
456	IDEA Part B	FEDERAL		84.027
475	ACT Writing Grant	STATE		
823	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	548,800.34	112,859.67	895,098.80	
02	Taxes Receivable - Real and Personal (120-149)	56,443.78	18,722.33	7,427.55	
03	Taxes Receivable - Protested (150-159)	56,784.28	16,841.05	2,840.06	
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>	662,028.40	148,423.05	905,366.41	
<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)	113,228.06	35,563.38	10,267.61	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	205,085.85	94,240.00	193,274.28	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	343,714.49	18,619.67	701,824.52	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	548,800.34	112,859.67	895,098.80	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	662,028.40	148,423.05	905,366.41	



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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)	5,766.80	91,196.01	35,305.18	29,549.17
02	Taxes Receivable - Real and Personal (120-149)	10.68			549.41
03	Taxes Receivable - Protested (150-159)	6.37			1,424.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,500.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,783.85	91,196.01	38,805.18	31,523.47
<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)	17.05			1,974.30
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			3,321.47	128.00
48	Fund Balance for Budget	5,766.80	91,196.01	35,483.71	29,421.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,766.80	91,196.01	38,805.18	29,549.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,783.85	91,196.01	38,805.18	31,523.47



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	49,311.59			4,284.01
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>	49,311.59			4,284.01
<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	49,311.59			4,284.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	49,311.59			4,284.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	49,311.59			4,284.01



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## Balance Sheet

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



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	387,535.52	390,692.56		
02	Taxes Receivable - Real and Personal (120-149)	2,754.05			
03	Taxes Receivable - Protested (150-159)	2,713.68			
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>	393,003.25	390,692.56		
<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)	5,467.73			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	2,420.11			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	385,115.41	390,692.56		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	387,535.52	390,692.56		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	393,003.25	390,692.56		



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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)		503,646.82		
02	Taxes Receivable - Real and Personal (120-149)		441.13		
03	Taxes Receivable - Protested (150-159)		2,152.36		
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>		506,240.31		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		2,593.49		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		25,207.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		478,439.82		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		503,646.82		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		506,240.31		



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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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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)	33,276.76	1,114.92	287,952.40	35,167.50
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>	33,276.76	1,114.92	287,952.40	35,167.50
<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	33,276.76	1,114.92	287,952.40	35,167.50
52	<b>TOTAL FUND BALANCE/EQUITY</b>	33,276.76	1,114.92	287,952.40	35,167.50
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	33,276.76	1,114.92	287,952.40	35,167.50



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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)	116,641.02	105,367.47		
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>	116,641.02	105,367.47		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	116,641.02	105,367.47		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	116,641.02	105,367.47		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	116,641.02	105,367.47		



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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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		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		979,268.29	931,613.90
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes		0.00	41,704.28
1190	Penalties and Interest on Taxes		4,359.37	3,783.74
1510	Interest Earnings		769.44	637.47
3110	Direct State Aid		1,187,112.43	1,188,992.51
3111	Quality Educator		79,088.96	77,114.70
3112	At Risk Student		7,473.14	6,743.27
3113	Indian Education For All		7,466.40	7,323.60
3114	American Indian Achievement Gap		1,000.00	1,000.00
3115	State Spec Ed Allowable Cost Pymt to Districts		84,478.40	72,877.00
3116	Data For Achievement		3,660.00	5,385.00
3118	Natural Resource Development		0.00	8,472.97
3120	State Guaranteed Tax Base Aid		386,757.65	373,194.04
3444	State School Block Grant		250,892.19	279,243.33
3446	SB96 Block Grant Reimbursement		0.00	13,516.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>2,992,326.27</b>	<b>3,011,602.46</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2014 Value	2015 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	1,039,943.80	966,623.10	
			2XX Personal Services - Employee Benefits	222,677.23	206,486.17	
			5XX Other Purchased Services	1,427.93	453.00	
			6XX Supplies and Materials	158,388.14	170,626.89	
			7XX Property and Equipment Acquisition	13,023.41	4,504.94	
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX Personal Services - Salaries	64,838.04	66,009.20	
			2XX Personal Services - Employee Benefits	5,243.87	5,340.03	
			6XX Supplies and Materials	12,533.27	14,651.89	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX Personal Services - Salaries	62,492.47	91,052.81	
			2XX Personal Services - Employee Benefits	7,054.04	41,866.84	
			3XX Purchased Professional and Technical Services	8,800.00	569.00	
			5XX Other Purchased Services	10,437.48	5,219.30	
			6XX Supplies and Materials	9,179.74	4,418.11	
			8XX Other Expenditures	7,813.96	7,682.71	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2014 Value	2015 Value	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	114,404.80	134,261.05	
		2XX	Personal Services - Employee Benefits	27,105.83	28,271.10	
		5XX	Other Purchased Services	21,873.26	15,625.64	
		6XX	Supplies and Materials	4,760.13	4,198.92	
		8XX	Other Expenditures	530.00	1,215.00	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	41,000.68	61,115.18	
		2XX	Personal Services - Employee Benefits	6,874.22	10,790.41	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	156,666.30	158,081.23	
		2XX	Personal Services - Employee Benefits	35,063.49	33,740.53	
		3XX	Purchased Professional and Technical Services	14,081.87	13,553.54	
		4XX	Purchased Property Services	143,794.63	198,337.16	
		5XX	Other Purchased Services	33,875.00	41,583.00	
		6XX	Supplies and Materials	14,248.06	55,601.74	
		7XX	Property and Equipment Acquisition	53,359.67	13,040.51	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	108,895.15	107,613.93	
		2XX	Personal Services - Employee Benefits	30,616.70	28,679.51	
		3XX	Purchased Professional and Technical Services	7,880.45	11,601.88	
		6XX	Supplies and Materials	1,005.03	1,188.74	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	224,162.00	186,635.00	
		6XX	Supplies and Materials	9,000.00	9,000.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
		1XX	Personal Services - Salaries	66,879.05	72,512.84	
		6XX	Supplies and Materials	22,164.10	20,320.00	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
		1XX	Personal Services - Salaries	155,037.59	162,207.36	
		6XX	Supplies and Materials	79,132.69	41,557.74	
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
		910	Operating Transfers to Other Funds	0.00	3,800.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,996,264.08</u>	<u>3,000,036.00</u>	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					511,587.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,011,602.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,000,036.00	(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	205,085.85	Less Last Year	179,439.54	(4b)	25,646.31	
					25,646.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					548,800.34	(5)



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

#### 10 - Transportation Fund

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

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	337,442.18	334,429.54
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	483.66
1190	Penalties and Interest on Taxes	1,263.06	1,290.18
1900	Other Revenue from Local Sources	0.00	194.88
2220	County On-Schedule Trans Reimb	129,349.80	130,610.09
3210	State On-Schedule Trans Reimb	129,349.81	130,610.11
3444	State School Block Grant	14,698.39	24,596.15
3446	SB96 Block Grant Reimbursement	0.00	4,718.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>612,103.24</b>	<b>626,933.46</b>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	52,661.35	79,778.04
			2XX Personal Services - Employee Benefits	6,730.61	5,970.03
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	20,537.20	13,267.15
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	31,557.98	26,623.55
			2XX Personal Services - Employee Benefits	6,583.18	3,134.44
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	236,753.62	246,385.73
			2XX Personal Services - Employee Benefits	35,960.10	37,341.72
			3XX Purchased Professional and Technical Services	670.00	2,380.00
			4XX Purchased Property Services	31,708.99	26,948.12
			5XX Other Purchased Services	11,849.47	9,039.26
			6XX Supplies and Materials	179,471.23	192,225.31
			7XX Property and Equipment Acquisition	36,200.00	0.00
			8XX Other Expenditures	13,243.88	18,932.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>663,927.61</b>	<b>662,025.65</b>



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## Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					90,311.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					626,933.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					662,025.65	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	94,240.00	Less Last Year	36,600.00	(4b)	57,640.00	
					57,640.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					112,859.67	(5)



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

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11	
PRC	Revenue			2014 Value	2015 Value
	1110 District Tax Levy			324,115.85	135,451.28
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes			0.00	551.95
	1190 Penalties and Interest on Taxes			1,204.50	1,027.99
	1510 Interest Earnings			1,584.08	1,499.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>				<b>326,904.43</b>	<b>138,530.60</b>

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	34,638.68	2,340.00
			7XX Property and Equipment Acquisition	424,983.03	193,274.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>459,621.71</b>	<b>195,614.28</b>

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						949,781.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						138,530.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						195,614.28 (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	193,274.28	Less Last Year	190,873.10	(4b)	2,401.18
						2,401.18 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						895,098.80 (5)



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

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

PRC	Revenue	2014 Value	2015 Value
	1110 District Tax Levy	0.00	0.05
	1510 Interest Earnings	17.20	15.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>17.20</u>	<u>15.54</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	1,260.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>1,260.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					7,011.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,260.00	(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)					5,766.80	(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		42.00	0.00
	2240 County Retirement Distribution		380,000.65	370,428.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>380,042.65</u>	<u>370,428.53</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	199,345.87	193,743.99
			810 Dues and Fees	73,322.35	0.00
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	10,541.47	10,814.97
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	18,709.42	44,546.88
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	21,498.50	22,278.95
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	11,164.95	17,827.09
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	22,437.03	22,895.98
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	33,796.60	34,659.06
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	16,701.15	17,473.63
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	0.00	1.64
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	7.64	127.33
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	8,748.81	8,935.62
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	16,024.34	17,658.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>432,298.13</u>	<u>390,963.99</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					111,731.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					370,428.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					390,963.99	(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)					91,196.01	(5)



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

### 15 - Miscellaneous Programs Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15**

PRC	Revenue	2015 Value
<b>113</b>	<b>Alta Care Medicaid</b>	
	3355 Medicaid - Miscellaneous	102,766.38
<b>114</b>	<b>Medicaid</b>	
	3355 Medicaid - Miscellaneous	800.70
<b>144</b>	<b>Title II Part A</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,831.00
<b>316</b>	<b>Title I, Part A, Improving Basic Programs</b>	
	4200 Title I, Part A, Improving Basic Programs	54,299.00
<b>391</b>	<b>Vo Ed Agriculture</b>	
	3900 State Career & Technical Ed Entitlement	3,121.00
<b>393</b>	<b>Vo Ed Health Occupations</b>	
	3900 State Career & Technical Ed Entitlement	950.00
<b>394</b>	<b>Vo Ed Family &amp; Consumer Science</b>	
	3900 State Career & Technical Ed Entitlement	1,287.00
<b>395</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>	
	3900 State Career & Technical Ed Entitlement	993.00
<b>396</b>	<b>Vo Ed Business/Marketing</b>	
	3900 State Career & Technical Ed Entitlement	1,555.00
<b>412</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,285.00
<b>456</b>	<b>IDEA Part B</b>	
	4560 IDEA, Part B, Children with Disabilities	40,777.00
<b>475</b>	<b>ACT Writing Grant</b>	
	4710 GEAR UP	1,056.00
<b>823</b>	<b>Vo Ed Carl D Perkins-Comp</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	22,754.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		253,475.08

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>113</b>	<b>Alta Care Medicaid</b>				
	<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services		110,739.75
			<b>113 Subtotal</b>		110,739.75



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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
114	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		320.00
			<b>114 Subtotal</b>		<u>320.00</u>
144	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		3,000.00
			5XX Other Purchased Services		7,831.00
			<b>144 Subtotal</b>		<u>10,831.00</u>
316	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		39,762.99
			2XX Personal Services - Employee Benefits		14,535.18
			<b>316 Subtotal</b>		<u>54,298.17</u>
391	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		3,117.67
			<b>391 Subtotal</b>		<u>3,117.67</u>
393	Vo Ed Health Occupations				
	393	State Career & Technical Ed Entitlement - Health Occupations			
		1XXX	Instruction		
			1XX Personal Services - Salaries		813.00
			2XX Personal Services - Employee Benefits		138.10
			<b>393 Subtotal</b>		<u>951.10</u>
394	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		1,287.00
			<b>394 Subtotal</b>		<u>1,287.00</u>
395	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		993.00
			<b>395 Subtotal</b>		<u>993.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2014 Value	2015 Value
396	Vo Ed Business/Marketing					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,548.68
				<b>396 Subtotal</b>		<u>1,548.68</u>
412	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		4,635.07
			2XX	Personal Services - Employee Benefits		469.76
			3XX	Purchased Professional and Technical Services		400.00
			6XX	Supplies and Materials		6,780.17
				<b>412 Subtotal</b>		<u>12,285.00</u>
456	IDEA Part B					
	456	IDEA, Part B, Children with Disabilities				
		1XXX	Instruction			
			1XX	Personal Services - Salaries		26,457.87
			2XX	Personal Services - Employee Benefits		7,568.31
			3XX	Purchased Professional and Technical Services		1,050.00
			6XX	Supplies and Materials		3,809.60
				<b>456 Subtotal</b>		<u>38,885.78</u>
475	ACT Writing Grant					
	471	GEAR UP				
		1XXX	Instruction			
			6XX	Supplies and Materials		790.86
				<b>475 Subtotal</b>		<u>790.86</u>
823	Vo Ed Carl D Perkins-Comp					
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction			
			5XX	Other Purchased Services		2,221.00
			6XX	Supplies and Materials		20,533.15
				<b>823 Subtotal</b>		<u>22,754.15</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>						<u><u>258,802.16</u></u>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					40,810.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					253,475.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					258,802.16	(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	3,321.47	Less Last Year	0.00	(4b)	3,321.47	
					3,321.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					38,805.18	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Alta Care Medicaid	102,766.38	110,739.75	-7,973.37
114 Medicaid	800.70	320.00	480.70
144 Title II Part A	10,831.00	10,831.00	0.00
316 Title I, Part A, Improving Basic Programs	54,299.00	54,298.17	0.83
391 Vo Ed Agriculture	3,121.00	3,117.67	3.33
393 Vo Ed Health Occupations	950.00	951.10	-1.10
394 Vo Ed Family & Consumer Science	1,287.00	1,287.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	993.00	993.00	0.00
396 Vo Ed Business/Marketing	1,555.00	1,548.68	6.32
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,285.00	12,285.00	0.00
456 IDEA Part B	40,777.00	38,885.78	1,891.22
475 ACT Writing Grant	1,056.00	790.86	265.14
823 Vo Ed Carl D Perkins-Comp	22,754.00	22,754.15	-0.15
<b>Total</b>	<b>253,475.08</b>	<b>258,802.16</b>	<b>-5,327.08</b>



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

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2014 Value	2015 Value
	1110 District Tax Levy	21,420.70	6,645.64
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	23.75
	1190 Penalties and Interest on Taxes	70.09	66.44
	1340 Fees for Adult Education	675.00	915.00
	1510 Interest Earnings	0.00	3.04
	1900 Other Revenue from Local Sources	3.68	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22,169.47</u>	<u>7,653.87</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,618.75	2,000.00
			2XX Personal Services - Employee Benefits	852.94	193.98
			6XX Supplies and Materials	1,284.12	4,071.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,755.81</u>	<u>6,265.94</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					28,033.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,653.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,265.94	(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	128.00	Less Last Year	0.00	(4b)	128.00	
					128.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,549.17	(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
	1510 Interest Earnings		97.06	95.18
	1982 Summer Session - Driver's Education Fees		9,460.00	13,330.00
	3260 State Driver's Education Reimbursement		5,166.23	6,416.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>14,723.29</b>	<b>19,841.63</b>

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	10,750.00	5,175.00
			6XX Supplies and Materials	2,869.20	2,557.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>13,619.20</b>	<b>7,732.17</b>

Schedule Of Changes Worksheet						Fund Code 18	
Beginning Fund Balance						37,202.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,841.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,732.17	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,311.59	(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		64.13	28.26
	5300 Operating Transfers from Other Funds		0.00	3,800.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>64.13</u>	<u>3,828.26</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				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	25,560.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>25,560.10</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						26,015.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,828.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,560.10	(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)						4,284.01	(5)



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

### 28 - Technology Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28**

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	49,526.44	47,718.32
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	89.37
1190	Penalties and Interest on Taxes	217.48	189.71
1510	Interest Earnings	1,289.06	1,013.27
1900	Other Revenue from Local Sources	6,605.88	51.75
3281	State Technology Aid	5,579.51	2,708.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>63,218.37</b>	<b>51,770.70</b>

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

PRC	Program	Function	Object	2014 Value	2015 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	11,163.34	8,051.58
<b>25XX Support Services - Business</b>					
			3XX Purchased Professional and Technical Services	0.00	1,322.50
			6XX Supplies and Materials	0.00	15,951.78
<b>26XX Operation and Maintenance of Plant Services</b>					
			3XX Purchased Professional and Technical Services	362.74	0.00
			6XX Supplies and Materials	30,694.92	0.00
			7XX Property and Equipment Acquisition	49,408.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>91,629.00</b>	<b>25,325.86</b>

**Schedule Of Changes Worksheet**

Fund Code 28

Beginning Fund Balance					387,670.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,770.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,325.86	(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	2,420.11	Less Last Year	29,000.00	(4b)	-26,579.89	
					-26,579.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					387,535.52	(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	485.17	607.26
	1900 Other Revenue from Local Sources	124,120.04	96,882.96
	3445 State Combined Fund School Block Grant	26,864.21	38,401.84
	3447 SB96 Combined Block Grant Reimbursement	0.00	5,500.67
<b>143</b>			
	1900 Other Revenue from Local Sources	2,725.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>154,194.42</u>	<u>141,392.73</u>

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

PRC	Program	Function	Object	2014 Value	2015 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	68,111.12
			6XX Supplies and Materials	16,612.85	23,564.85
			7XX Property and Equipment Acquisition	28,448.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>45,060.85</u>	<u>91,675.97</u>

### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	340,975.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141,392.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,675.97	(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)	390,692.56	(5)



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

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2014 Value	2015 Value
1110	District Tax Levy	2,954.66	226.48
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	89.36
1190	Penalties and Interest on Taxes	163.74	16.66
1510	Interest Earnings	1,583.02	1,392.65
1900	Other Revenue from Local Sources	0.00	380.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,701.42</b>	<b>2,105.25</b>

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

PRC	Program	Function	Object	2014 Value	2015 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			6XX	Supplies and Materials		
				<u>17,546.48</u>	<u>27,419.50</u>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>17,546.48</b>	<b>27,419.50</b>	

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					516,302.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,105.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,419.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	25,207.00	Less Last Year	12,548.10	(4b)	12,658.90	
					12,658.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					503,646.82	(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
220	Keith Lloyd Scholarship			
	1510 Interest Earnings		12.41	10.98
221	Evelyn Lloyd Scholarship			
	1510 Interest Earnings		12.41	10.97
222	STEWART SCHOLARSHIP			
	1510 Interest Earnings		31.71	27.43
	1920 Contributions/Donations from Private Sources		500.00	1,000.00
223	Whitworth Scholarship			
	1510 Interest Earnings		24.73	21.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>581.26</u>	<u>1,071.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2014 Value	2015 Value
222	STEWART SCHOLARSHIP				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 81	
Beginning Fund Balance						32,205.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,071.36	(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)						33,276.76	(5)



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

### 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2014 Value	2015 Value
	1420 Trans Fees from Other Schl Dists Within State		771.58	203.92
	3250 Montana Digital Academy		6,708.50	9,734.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>7,480.08</u>	<u>9,938.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2014 Value	2015 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	662.24	450.02
			2XX Personal Services - Employee Benefits	135.48	119.46
	325 Montana Digital Academy				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,410.08	7,850.08
			2XX Personal Services - Employee Benefits	884.02	1,290.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>7,091.82</u>	<u>9,710.12</u>

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						887.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,938.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,710.12 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,114.92 (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
	1700 Student Extracurricular Activity Receipts	404,033.25	359,091.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>404,033.25</u>	<u>359,091.35</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	379,064.57	318,044.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>379,064.57</u>	<u>318,044.66</u>

**Schedule Of Changes Worksheet**

Fund Code 84

Beginning Fund Balance	246,905.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	359,091.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	318,044.66	(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)	287,952.40	(5)



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

### 85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 85	
PRC	Revenue			2014 Value	2015 Value
<b>333</b>	<b>Stauffer Scholarship</b>				
	1510 Interest Earnings			12.69	11.97
<b>334</b>	<b>McFadden Scholarhsip</b>				
	1510 Interest Earnings			2.69	1.99
<b>335</b>	<b>Brian Johnson Scholarship</b>				
	1510 Interest Earnings			37.41	51.45
	1900 Other Revenue from Local Sources			25,000.00	0.00
<b>336</b>	<b>Allen Scholarship</b>				
	1510 Interest Earnings			1.85	0.79
<b>337</b>	<b>AMERICAN LEGION POST 90</b>				
	1510 Interest Earnings			0.00	8.91
	1920 Contributions/Donations from Private Sources			0.00	4,152.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>				<u>25,054.64</u>	<u>4,227.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 85	
PRC	Program	Function	Object	2014 Value	2015 Value
<b>333</b>	<b>Stauffer Scholarship</b>				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	1,210.71	0.00
<b>335</b>	<b>Brian Johnson Scholarship</b>				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	1,000.00	0.00
<b>336</b>	<b>Allen Scholarship</b>				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	300.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,510.71</u>	<u>0.00</u>



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## Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					30,939.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,227.76	(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)					35,167.50	(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	43,225.28	49,504.50
XX	39X 1XXX 112	Certified Teacher Staff Salaries	224,162.00	186,635.00
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	21,612.64	16,511.10
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	1,039,943.80	1,023,892.06
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,306.20	4,219.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	130,218.65	120,344.91
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	1,260.00



# Trustees' Financial Summary

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### Special Education Reversion

#### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,657.75
b. Related Services Block Grant Entitlement	18,219.25
c. Total Entitlements Subject to Reversion	72,877.00

#### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	96,926.41
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	149,084.06
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

#### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

#### **Remember:**

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2017 Maximum Budget: 100%**



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#### Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	107,613.93	0.00	0.00	0.00	0.00
280	1XXX	2XX	28,679.51	0.00	0.00	0.00	0.00
280	1XXX	3XX	11,601.88	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	1,188.74	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	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			149,084.06	0.00	0.00	0.00	0.00

149,084.06

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

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



# Trustees' Financial Summary

FY2014-15

Submit ID: 0006-18156218

## 01 Beaverhead County

### 0006 Beaverhead County H S

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

Governmental	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	541,063.91	0.00	0.00	0.00	541,063.91
Buildings	2,722,199.76	0.00	0.00	0.00	2,722,199.76
*** Machinery and Equipment	2,704,798.29	44,116.00	210,107.02	22,757.00	2,936,264.31
Totals at Historical Cost	6,121,883.20	44,116.00	210,107.02	22,757.00	6,353,349.22
Depreciation					
Improvement Accum	368,601.44	0.00	24,541.10	0.00	393,142.54
Building Accum	1,733,533.03	0.00	79,325.50	0.00	1,812,858.53
Machinery and Equipment Accum	1,739,994.86	44,116.00	209,883.85	19,695.20	1,974,299.51
Total Accumulated Depreciation	3,842,129.33	44,116.00	313,750.45	19,695.20	4,180,300.58
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,279,753.87	0.00	-103,643.43	3,061.80	2,173,048.64

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

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

\*\*\* Has comments.

Depreciation by Function for FY2015	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	74,007.48	0.00	0.00
School Administration (24XX)	598.25	0.00	0.00
Financial Administration (25XX)	174.00	0.00	0.00
Operations and Maintenance (26XX)	59,858.22	0.00	0.00
Transportation (27XX)	178,446.40	0.00	0.00
Extracurricular (34XX, 35XX)	666.10	0.00	0.00
Total Depreciation for FY2015	313,750.45	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2014-15

Submit ID: 0006-18156218

01 Beaverhead County

0006 Beaverhead County H S

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2014	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance ( ) [a+b-c-d]	(f) Current Portion Due FY2016	(g) Long-Term Portion Due FY2017
<b>Governmental Activities</b>							
Compensated Absences	151,431.00	0.00	0.00	55,572.00	95,859.00	0.00	95,859.00
Other Post Employment Benefits	0.00	398,893.00	0.00	0.00	398,893.00	0.00	398,893.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	151,431.00	398,893.00	0.00	55,572.00	494,752.00	0.00	494,752.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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

FY2014-15

Submit ID: 0006-18156218

01 Beaverhead County

0006 Beaverhead County H S

## Net Pension Liability FY2015

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	0.00	471,924.53	0.00	471,924.53
Net Pension - TRS	0.00	2,216,656.00	0.00	2,216,656.00